

KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211
NAAC Accredited Grade "B"

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**2.5.2** 

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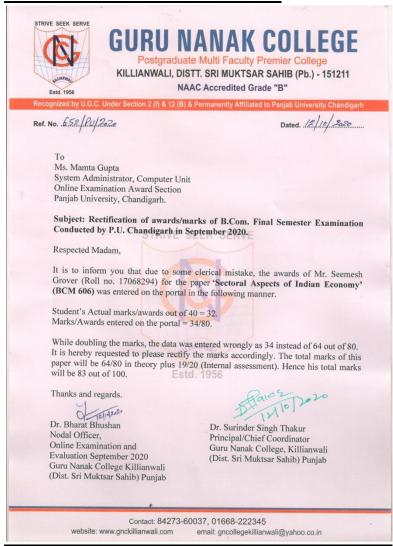


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#### 1. Letters to the Controller of Examination

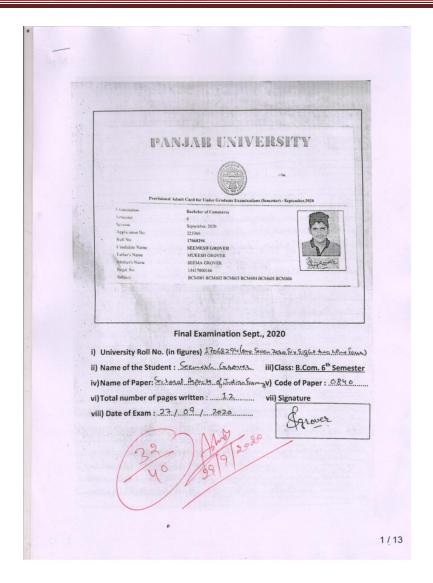




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# Panjab University Chandigarh September 2020 Examination

College Name: GURU NANAK COLLEGE KILLIANWALI Centre Code: KIL-01

Clas	ss/Semester		B.co	m. 6th sem.	
Sub	ject		BCN	1 606 – Sectoral aspect	s of Indian
	e of Category of Ca gular/Private)	ndidate	Regi		
	er code A/B/C		0840		
Max	Marks		40		
Sr	Roll no.	Marks in figures	Sr	Roll no	Marks in figures
1	16082381	33	29	17068284	32
2	17068251	34	30	16068285	31
3	17068252	34	31	17068287	34
4	17068253	36	32	17068288	33
5	17068255	29	33	17068289	36
6	17068256	32	34	17068290	31
7	17068257	32	35	17068291	31
8	17068258	33	36	17068292	34
9	17068259	34	37	17068293	34
10	17068261	35	38	17068294	32
11	17068262	34	39	17068295	34
12	17068264	34	40	17068297	35
13	17068265	36	41	17068299	32
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23	17068278	34		/	
24	17068279	32	1	/	
25	17068280	32	-	/	
26	17068281	34			
27	17068282	33			
28	17068283	31			

Total No of Candidates :

Name and Signature of the Teacher : Ashish Baghla, Assistant Professor in Commerce,

Dr. Bharat Bhushan Name and Sign. of the Nodal officer :

Name of the Chief Co-ordinator: Dr. Surinder Singh (Principal)

Guru Nanak College Killianwali (Shi Muktsar Sahib)anwali (Sri Muktsar Sahib) Name of the College

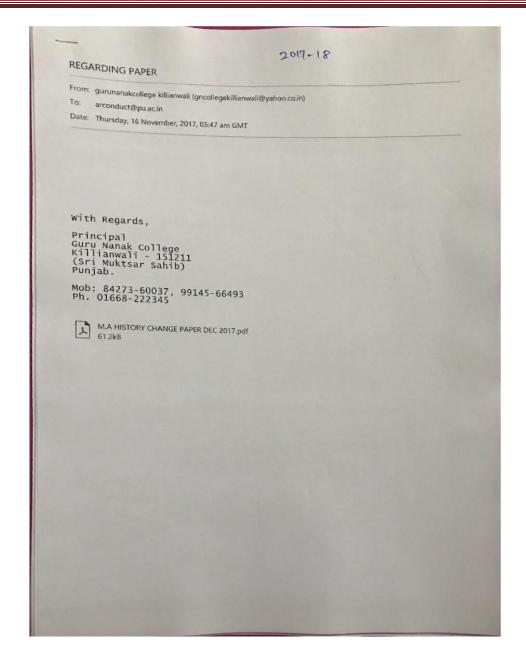
Principal Suru N Guru Nanak College Killianwali (Sri Muktsar Sahib)



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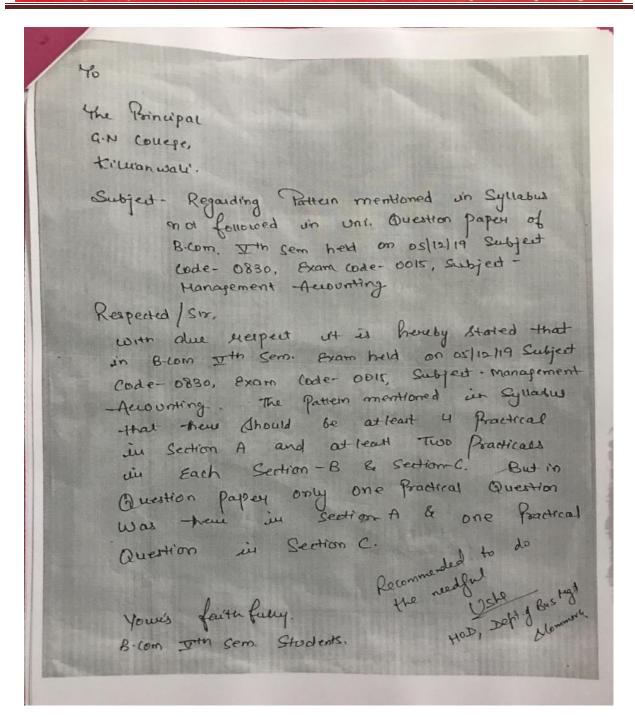
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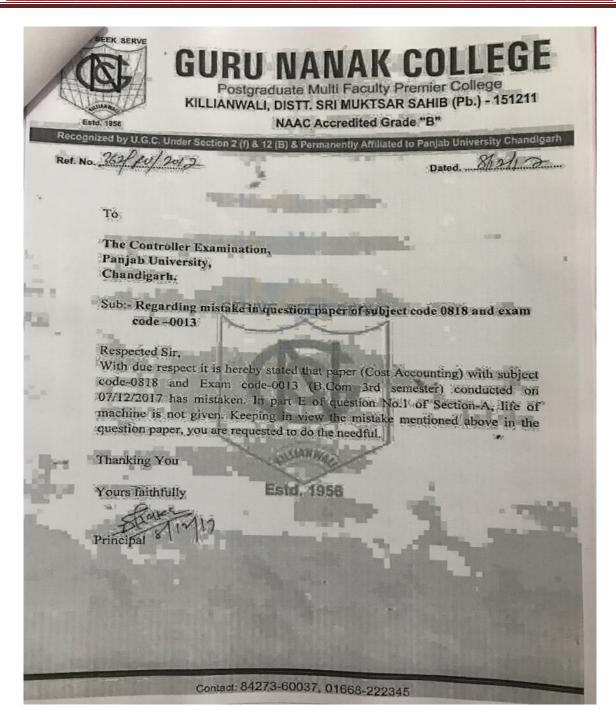
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From:	gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in)
To:	arconduct@pu.ac.in; drexam@pu.ac.in
Date:	Friday, 8 December, 2017, 03:50 am GMT
sir,	
Both wise	paper of B.Com 5th sem not correct due to pattern (0829) & other is section problem paper attached for your ready reference.
with	Regards,
Princ Guru	cipal Nanak College
Killi (Sri Punja	Nanak College ianwali - 151211 Muktsar Sahib) ab.
Mob: Ph. 0	84273-60037, 99145-66493 01668-222345
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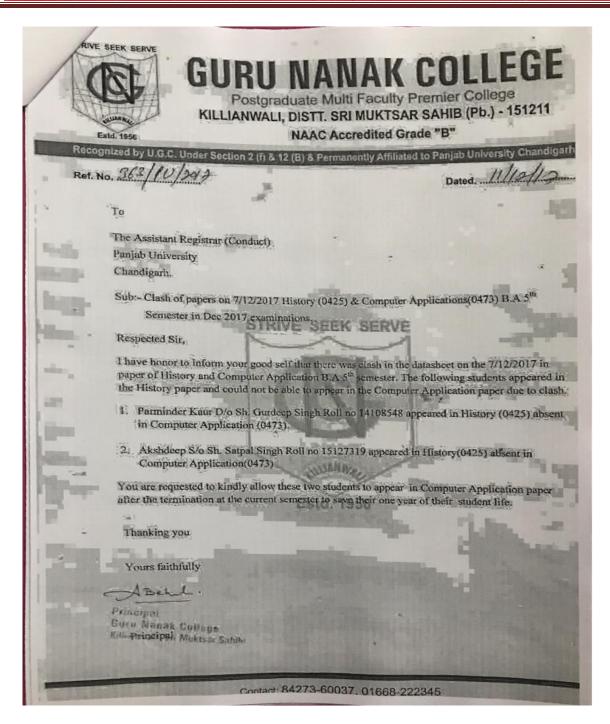
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clash papers 7/12/2017 From: gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in) To: arconduct@pu.ac.in Date: Monday, 11 December, 2017, 04:39 am GMT With Regards, Principal Guru Nanak College Killianwali - 151211 (Sri Muktsar Sahib) Punjab. Mob: 84273-60037, 99145-66493 Ph. 01668-222345 clash paper dec 2017 1.pdf 55.1kB 人 clash pa 45.5kB clash paper dec 2017 2.pdf clash paper dec 2017 3.pdf 45.4kB clash paper dec 2017.pdf 65.3kB



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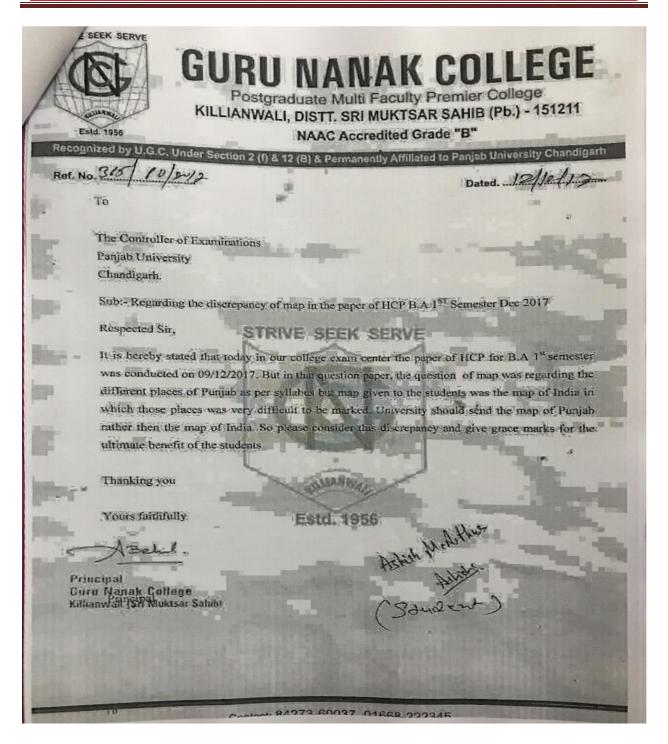
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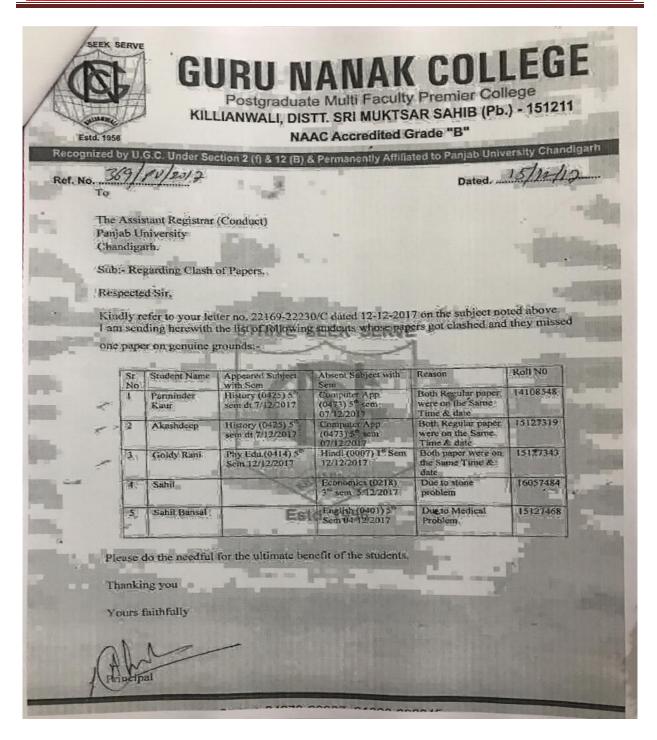
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ਕੰਟਰੋਲਰ ਪ੍ਰੀਖਿਆਵਾਂ ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ ਚੰਡੀਗੜ੍ਹ
ਸ੍ਰੀ ਮਾਨ ਜੀ
. ਸਨਿਮਰ ਬੇਨਤੀ ਹੈ ਕੇ ਗੁਰੂ ਨਾਨਕ ਕਾਲਜ ਕਿੱਲੀਆਂਵਾਲੀ ਜਿਲਾ ਮੁਕਤਸਰ ਸਾਹਿਬ ਵਿਚ ਅਪ੍ਰੈਲ ਮਈ 2018 ਦੀ ਸਮੈਸਟਰ ਪ੍ਰੀਖਿਆਵਾਂ ਚਲ ਰਹੀਆਂ ਹਨ। ਅੱਜ ਮਿਤੀ
14/05/2018 ਨੂੰ ਬੀ ਏ ਸਮੈਸਟਰ 4 ਪੇਪਰ ਕੋਡ <b>0338 ਫਿਜੀਕਲ ਐਜੁਕੇਸ਼ਨ</b> ਦੇ
ਪੰਜਾਬੀ ਵਰਜਨ ਵਿਚ ਅਨੇਕਾਂ ਗ਼ਲਤੀਆਂ ਹਨ , ਜਿਹੜੇ ਪ੍ਰਸ਼ਨ ਅੰਗਰੇਜ਼ੀ ਵਰਜਨ ਵਿਚ
ਦਿੱਤੇ ਗਏ ਹਨ ਉਹ ਪੰਜਾਬੀ ਵਰਜਨ ਵਿਚ ਨਹੀਂ ਹਨ। ਕਿਰਪਾ ਕਰਕੇ ਵਿਦਿਆਰਥੀਆਂ
ਦੀ ਮੁਸ਼ਕਿਲ ਨੂੰ ਸਮਝਦੇ ਹੋਏ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਨਸਾਫ ਦਿੱਤਾ ਜਾਵੇ ਜੀ ਅਤੇ
ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਕੀਤੀ ਜਾਵੇ ਜੀ।
ਆਪ ਜੀ ਦੇ ਹਿਤੂ ,
ਡਾ ਕੁਲਵਿੰਦਰ ਸਿੰਘ ਸੰਧੂ
ਮੁਖੀ ਵਿਭਾਗ ਫਿਜੀਕਲ ਐਜੁਕੇਸ਼ਨ ਪ੍ਰੀਖਿਆਰਥੀ
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commerce paper out of syllabus From: gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in) coe@pu.ac.in; arconduct@pu.ac.in Date: Monday, 28 May, 2018, 07:05 am GMT+1 With Regards, Principal Guru Nanak College Killianwali - 151211 (Sri Muktsar Sahib) Punjab. Mob: 84273-60037, 99145-66493 Ph. 01668-222345 paper commerce\_0001.jpg 800.5kB



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Supply of Blank Answer Books containing 36 pages From: gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in) arconduct@pu.ac.in Date: Monday, 28 May, 2018, 11:47 am GMT+1 As we have no stock of Answer Books 36 pages to conduct the examination during the current semester. You are therefore requested to kindly supply us the black answer books containing 36 pages minimum that the examination 36 pages minimum quantity 500 Answer Books urgently to conduct the examination May 2018 smoothly May 2018 smoothly. Thanks With Regards, Principal/ Chief Co-ordinator Guru Nanak College Killianwali - 151211 (Sri Muktsar Sahib) Punjab. Mob: 84273-60037, 99145-66493 Ph. 01668-222345



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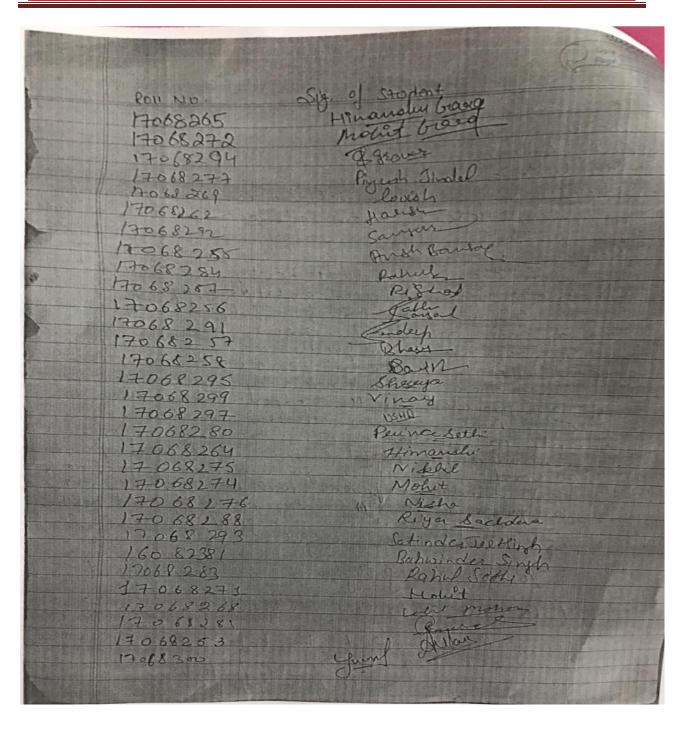
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The Controller of Examination Panjab University, Chandigarch Date - 29 May, 2019
Subject: - Intimation negarding wrong question in paper BCM 406
RISIN With due mespect, it is heardy stated that there was one wrong question no. 10 (a) in B. Com-4th Semester Exam (00/4) and paper Quantitative Technique and Methods (00/4)
and Methods (8(14-406), Subject (ode (0828) on 29 May:
The question no. 10(a) of this paper has three variables and it is not possible to solve it graphically and the Simple method is not in
Contidening the about facts you are nequested give us the due grace marky. So, the kind author is requested to both needful.  Thanking you, find to see John Solishing your faithfully Some research Dock Goyal
Thanking you, findd to control took solslis Yours faithfully for meressess John solslis
Killianwali CH. O. D. Mat & Comm



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2019-20 CIASSMATE
The Principal  G. N. College
Mandi Killianwal. Sulject: Rogarding mietates in Question paper of B. Com I the Sent Exam Code port and Sulject Code
Hespectal Siv  With due respect it is hereby etaled that  there are two wietaker in guestion paper of B. Com Pti  Som (Income Tax Laws) Subject code 0821
mistakes are one in question no 5 (Novit A)  and other in question no 13 (Onit C) To  Solve these questions necessary incloses the
5 Net sale consideration is not given
and in question no 13 Sundry expenses mentioned in graft & low alk are of Exore - but it is given in the adjustments that sundry expenses include 7 12000/ as an payment to Advocate which is not possible to do the needful.
yours feithfully Countersigned.
Recommended to take the Guru Nanak College Retension action.  (Ushe Josh 19 Bus 19 2 (minera)
M-O.D. (Deft of Bus 191 & Commerce)



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Bachelor of Con  INCOM  Paper  Time Allowed: Three Hours  Note:— (1) Attempt any for  (2) Attempt any for  Unit—C.  Unit—C.  Unit—C.  Lexplain exemption under  Explain treatment gratuity.  Mr. Ahas two sons. He is in of Rs. 150 p.m. for his eld son. Both his sons are goint allowance Rs. 1,800 p. Rs. 500 p.m. Calculate his  Prem owns a house in Ma 19, 2/3rd portion of the hor was let out for residential Municipal value of the property of the p	-BCM-501 [Maximum Marks: 80 our questions from Unit-A.
Bachelor of Con  INCOM  Paper  Time Allowed: Three Hours  Note:— (1) Attempt any for  (2) Attempt any for  Unit-C.  Unit-C.  Lexplain exemption under  Explain treatment gratuity.  Mr. Ahas two sons. He is in of Rs. 150 p.m. for his eld son. Both his sons are going allowance Rs. 1,800 p. Rs. 500 p.m. Calculate his 19, 2/3rd portion of the hor was let out for residential Municipal value of the property of the pro	Exam. Code: 0 0 1 1 5  mmerce 5th Semester (1129)  E TAX LAWS -BCM-501  [Maximum Marks: 8th our questions from Unit-A.
INCOM Paper Time Allowed: Three Hours Note:— (1) Attempt any fo	(1129) E TAX LAWS -BCM-501 [Maximum Marks: 86 our questions from Unit-A.
INCOM Paper Time Allowed: Three Hours Note:— (1) Attempt any fo	(1129) E TAX LAWS -BCM-501 [Maximum Marks: 80 our questions from Unit-A.
Paper Time Allowed: Three Hours Note:— (1) Attempt any fo	-BCM-501 [Maximum Marks: 80 our questions from Unit-A.
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Unit-C.  Unit-C.  Unit-C.  Unit-C.  Explain exemption under  Explain treatment gratuity.  Mr. Ahas two sons. He is in of Rs. 150 p.m. for his eld son. Both his sons are goin allowance Rs. 1,800 p. Rs. 500 p.m. Calculate hi  Prem owns a house in Ma 19, 2/3rd portion of the how was let out for residential Municipal value of the property of the proper	
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<ol> <li>Explain exemption under</li> <li>Explain treatment gratuity.</li> <li>Mr. A has two sons. He is in of Rs. 150 p.m. for his eld son. Both his sons are goin allowance Rs. 1,800 p. Rs. 500 p.m. Calculate hi</li> <li>Prem owns a house in Ma 19, 2/3rd portion of the hor was let out for residential Municipal value of the property of the property</li></ol>	NIT—A
<ol> <li>Explain treatment gratuity.</li> <li>Mr. Ahas two sons. He is in of Rs. 150 p.m. for his eld son. Both his sons are goir allowance Rs. 1,800 p. Rs. 500 p.m. Calculate hi</li> <li>Prem owns a house in Ma 19, 2/3rd portion of the hor was let out for residentia Municipal value of the property of the</li></ol>	
<ol> <li>Mr. Ahas two sons. He is in of Rs. 150 p.m. for his eld son. Both his sons are goir allowance Rs. 1,800 p.m. Calculate hi.</li> <li>Prem owns a house in Ma. 19, 2/3rd portion of the how was let out for residentia. Municipal value of the property of the</li></ol>	
19, 2/3 <sup>rd</sup> portion of the horwas let out for residentia Municipal value of the property of th	receipt of children education allowance ler son and Rs. 70 p.m. for his youngeing to school. He also receives transported and tribal area allowance of is total taxable allowances.
of Rs. 25,00,000 was ta	adras. During the previous year 2018 use was self-occupied and 1/3 <sup>rd</sup> portional purposes at a rent of Rs. 8,000 p.m roperty is Rs. 3,00,000 p.a., fair rent andard rent is Rs. 3,30,000 p.a. He paid f Municipal value during the year. A local teap by him during the year.
0829/FF-12499	iterest on loan paid during the previous 20,000. Compute Prem's income from



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#### UNIT-B

- 7. What do you mean by residential status? Explain the provisions to determine residential status of individual.
- 8. Define agricultural income. How it is treated for income tax purpose?
- Mr. A employed as Production Manager in B Limited furnishes you the following information for the year ended 31-3-2019:
  - (i) Basic salary up to 31-10-2018 Rs. 50,000 p.m.
  - (ii) Basic salary from 1-11-2018 Rs. 60,000 p.m.
  - (iii) Dearness allowance 40% of basic salary.
  - (iv) Bonus equal to one month salary (basic + DA enters)
  - (v) Contribution by employer to recognised Provident Fund Account of the employee 16% of basic salary.
  - (vi) Professional tax paid Rs. 2,500 out of which Rs. 2,000 was paid by employer.
  - (vii) Facility of laptop and computer was provided to A for both official and personal use. Cost of laptop Rs. 45,000 and computer Rs. 35,000 were acquired by the company on 1-12-2018.
  - (viii) Motor car owned by employer (cubic capacity of the engine exceeds 1.6 liters) provided to the employee from 1-11-2018 meant for both official and personal use. Repair and run expenses of Rs. 45,000 from 1-11-2018 to 31-3-2019 were fully met by employer. The motor car was self driven by employee.
  - (ix) He was given rent free accommodation at Bangalore at a concessional rent of Rs. 1,000. Cost of furniture Rs. 1,00,000.

0829/FF-12499

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[Turn over





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- X purchases a house property for Rs. 26,000 on May 10, 1992 Me gets the first floor of the house constructed in 1997-98 by spending Rs. 40,000. He dies on September 12, 1998. The property is transferred to Mrs. X by his will. Mrs. X spends Rs. 30,000 and Rs. 26,700 during 1999-00 and 2005-06 respectively for reconstruction of the house property. Mrs. X sells the house property on November 1, 2018 (brokerage paid by Mrs. X is Rs. 11,500). The fair market value of the house on April 1, 2001 is Rs. 1,60,000. Mrs. X purchases a new house property on March 10, 2019 for Rs. 10,00,000. Calculate the taxable Capital Gain.
- Mr. X received the following gifts during the previous year 2018-19. Compare his taxable income under the head "Income from other sources":
  - Received Rs. 1,00,000 as gift from Y (friend) on 1-6-2018. (a) (b)
  - Received a microwave costing Rs. 14,500 as gift from his
  - Received Rs. 50,000 as gift from another friend Amrit on (c)
  - Received Rs. 30,000 as gift from his sister on 1-1-2019. (d)
  - Received Rs. 40,000 as gift from his friend Mr. D on (e)
  - On April 13, 2018 he received a plot worth Rs. 10 lakh from (f) his Nani's sister under will.
  - On June 21, 2018 he purchased a house from father in law (g) of his brother for Rs. 5 lakh. The stamp duty value of the house is Rs. 7 lakh. 5 marks each

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- (x) Leave travel concession given to employee, his wife and three children (one daughter age 7 and twin sons age 3). Cost of air ticket (economy class) reimbursed by the employer Rs. 30,000 for adults and Rs. 45,000 for the three children. Mr. A is eligible for availing exemption this year to the extent it is permissible in law.
- (xi) He got a loan of Rs. 5,00,000 from his employer at a nominal rate of interest of 3.65% for the construction of his house on 1<sup>st</sup> December, 2018. SBI lending rate as on 1-4-2018 was 8.4%. SBI rate on 1st December, 2018 was 8.5%.

Compute the salary income chargeable to tax in the hands of Mr. A for the Assessment Year 2019-20 if salary is due on last day for every month.

10. Mr. X owns a big house (completed on March 1, 2014). The house has three independent residential units. Unit 1 (50% of the floor space) is let out for residential purpose on monthly rent of Rs. 16,000 (this unit is however used by X from January 15, 2019 to March 15, 2019 for his residential purpose). A sum of Rs. 1,000 could not be collected from the tenant. Unit 2 (25% of the floor area) is used by X for the purpose of his residence while Unit 3 (remaining 25% of the floor area) is used by him for the purpose of business. Other particulars of the house are: Municipal valuation Rs. 3,84,000, Municipal taxes paid Rs. 32,000, Repairs Rs. 40,000, Ground Rent Rs. 16,000, Land Revenue paid Rs. 9,800, Insurance Premium Rs. 16,000 and interest on Capital borrowed for payment of Municipal taxes Rs. 14,000. Compute the taxable income from house property if Mr. X pays Rs. 18,000 towards interest on home loan.

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#### UNIT-C

- 11. Explain briefly the expenses allowed to be debited under the head "Profit and Gains from Business or Profession".
- 12. What do you mean by transfer under Capital Gains? Explain briefly the transactions which are not regarded as transfer.

13. X aresident individual furnishes the following particulars for the Assessment Year 2019-20:

Profit and Loss Account for the year ended March 31, 2019

<b>建筑的情况</b> 证明的	Rs.		Rs.
Office Expenses	9,000	Gross Profit	8,86,575
Salary to Staff	24,000	Sundry Receipts	38,000
Depreciation	15,000		
Travelling Expenses			
for Business	9,000		
Embezzlement by		779 & S. V. BEST TERM	
Cashier	6,000		
Transfer to Reserve	1,875		
Expenditure on			
Festival	2,000		
Interest and Legal			
Expenses	22,600		
Sundry Expenses	5,000		
Telephone for	74-1-1		
Employees	25,000		
Net Profit	8,05,100	1112241224	
	9,24,575		9,24,575

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# Other information:

- Salary to Staff includes payment of Rs. 6,000 out of India on which tax has not been deducted at source.
- Depreciation value of Plant and Machinery on April 1, 2018 is Rs. 70,000 (Depreciation rate 15%).
  - An Air Conditioner (cost price Rs. 7,500) whose written down value on April 1, 2018 is Rs. 2,450 is disposed off for Rs. 7,000.
  - A Typewriter whose written down value on April 1, 2018 is Rs. 570 is sold for Rs. 200.
  - X purchases a Telephone set for Rs. 10,000 on November 1, 2018 which is eligible for depreciation at the rate of Rs. 15%.
- Travelling Expenses include Rs. 7,600 being hotel expenses (c) of an employee in respect of official trip to Madras for (d)
- Amount debited as expenditure on festival is cost of gift
- Sundry Expenses include cash payment of Rs. 12,000 to an Advocate (who is not an employee of X) for giving income

Determine the taxable income from business and profession of Mr. X for the Assessment Year 2019-20.

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 Mr. X owns two residential houses on at Ludhiana and other at Chandigarh. He submits the following information about sale of assets during the previous year 2018-19 [CII 280].

Assets	Residential House	Plot	Jewellery
Date of acquisition	1-3-79	1-11-2002	3-4-2004
Cost of acquisition	1,10,000	3,50,000	80,000
FMV on 1-4-2001	6,80,000		
C.I.I.	100	105	113
Date of Sale	15-6-2018	16-6-2018	17-6-2018
Sale Price	25,00,000	11,60,000	2,80,000

He invested Rs. 8,00,000 for purchase of Residential House Property on 19-12-2018 and Rs. 1,00,000 for purchase of N.H.A.I. bonds on 12-12-2018. Compute the taxable Capital Gain of Mr. X.

15 marks each

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7



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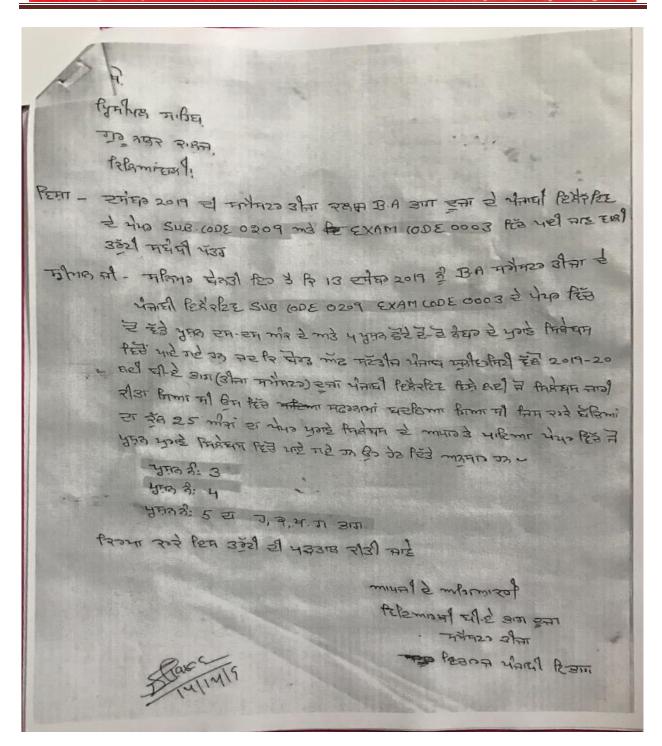
Land & Building  Machinery  75,000  Stock  50,000  37,000  Sundry Debtors  40,000  32,100  Cash  Bank  Goodwill  Total  2,65,200  2,60,400  Other Information:  (a) Dividend of Rs. 11,500 was paid.  (b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock — Rs. 10,000 Machinery — Rs. 12,500.  (c) Machinery was further purchased for Rs. 4,000.  (d) Depreciation written off machinery Rs. 6,000.  (e) Income Tax provided during the year Rs. 16,500.  (f) Loss on sale of machinery Rs. 100 was written off to	Assets	F. 425	2018	2019
Stock 50,000 37,000 Sundry Debtors 40,000 32,100 Cash 200 300 Bank - 4,000 Goodwill - 7,500 Total 2,65,200 2,60,400  Other Information:  (a) Dividend of Rs. 11,500 was paid.  (b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock - Rs. 10,000 Machinery - Rs. 12,500.  (c) Machinery was further purchased for Rs. 4,000.  (d) Depreciation written off machinery Rs. 6,000.  (e) Income Tax provided during the year Rs. 16,500.	Land & Building		1,00,000	95,000
Sundry Debtors 40,000 32,100  Cash 200 300  Bank - 4,000  Goodwill - 7,500  Total 2,65,200 2,60,400  Other Information:  (a) Dividend of Rs. 11,500 was paid.  (b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock - Rs. 10,000 Machinery - Rs. 12,500.  (c) Machinery was further purchased for Rs. 4,000.  (d) Depreciation written off machinery Rs. 6,000.  (e) Income Tax provided during the year Rs. 16,500.	Machinery		75,000	84,500
Cash  Bank  Goodwill  Total  Other Information:  (a) Dividend of Rs. 11,500 was paid.  (b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock — Rs. 10,000 Machinery — Rs. 12,500.  (c) Machinery was further purchased for Rs. 4,000.  (d) Depreciation written off machinery Rs. 6,000.  (e) Income Tax provided during the year Rs. 16,500.	Stock		50,000	37,000
Cash  Bank  Goodwill  Total  Cash  Total  Cash  Coodwill  Total  Cash  Coodwill  Cash  Asour  Coodwill  Cash  Coodwill  Cash  Coodwill  Cash  Asour  Coodwill  Cash  Coodwill  Coodw	Sundry Debtors		THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	學學學學學的
Bank — 4,000  Goodwill — 7,500  Total 2,65,200 2,60,400  Other Information:  (a) Dividend of Rs. 11,500 was paid.  (b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock — Rs. 10,000 Machinery — Rs. 12,500.  (c) Machinery was further purchased for Rs. 4,000.  (d) Depreciation written off machinery Rs. 6,000.  (e) Income Tax provided during the year Rs. 16,500.	Cash		100000	
Goodwill — 7,500  Total 2,65,200 2,60,400  Other Information:  (a) Dividend of Rs. 11,500 was paid.  (b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock — Rs. 10,000 Machinery — Rs. 12,500.  (c) Machinery was further purchased for Rs. 4,000.  (d) Depreciation written off machinery Rs. 6,000.  (e) Income Tax provided during the year Rs. 16,500.	Bank		TO SECURE	打作 為
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<ul> <li>(b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock — Rs. 10,000 Machinery — Rs. 12,500.</li> <li>(c) Machinery was further purchased for Rs. 4,000.</li> <li>(d) Depreciation written off machinery Rs. 6,000.</li> <li>(e) Income Tax provided during the year Rs. 16,500.</li> </ul>	Other Informatio	n:		
<ul> <li>(b) Assets of another company were purchased for consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock — Rs. 10,000 Machinery — Rs. 12,500.</li> <li>(c) Machinery was further purchased for Rs. 4,000.</li> <li>(d) Depreciation written off machinery Rs. 6,000.</li> <li>(e) Income Tax provided during the year Rs. 16,500.</li> </ul>	(a) Dividend of I	Rs. 11,500 was	paid.	
(1) Loss on sale of machinery Rs. 100 was written off to	(c) Machinery wa (d) Depreciation (e) Income Tax p	as further purcha written off mach rovided during t	inery Rs. 6,0 he year Rs. 1	00. 6,500.
General Reserve.	(f) Loss on sale of General Reser	of machinery Rs ve.	. 100 was wr	itten off to
You are required to prepare a Fund Flow Sta ement.	You are required to	prepare a Fund	flow Sta er	
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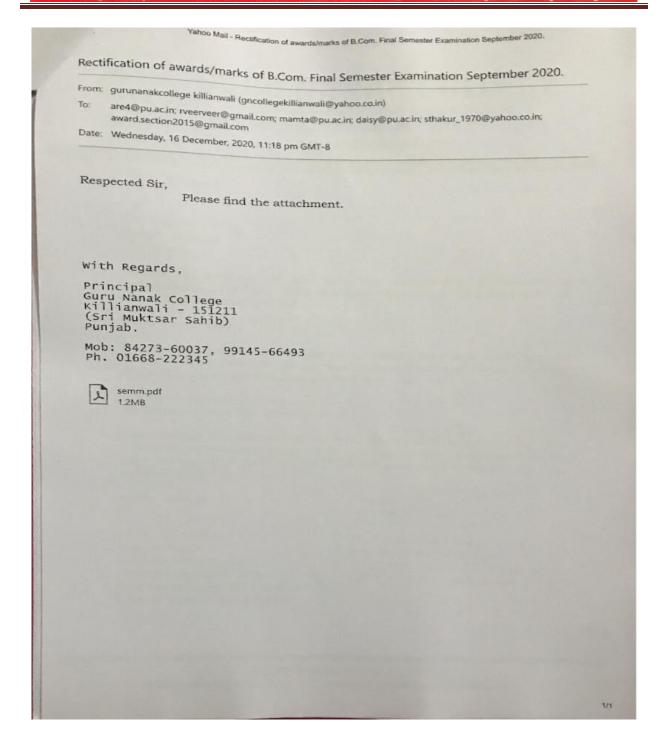
KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211
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(ii) Questions: 14 Sub. Code: 0830  Exam. Code: 0830  Exam. Code: 0830  Exam. Code: 0830  Exam. Code: 0830  Bachelor of Commerce 5° Semester  (1129)  MANAGEMENT ACCOUNTING  Paper—BCM-502  Time Allowed: Three Hours   [Maximum Marks: 80]  Note:—Attempt any four short questions from Unit-L Each question carries 5 marks. Attempt any four long answer type questions each from Unit-II and Unit-III. Each question carries 15 marks.  UNIT—I  1. What do you mean by Common Size Statements?  2. Write a short note on scope of Management Accounting.  3. A firm's current ratio is 2.5:1. Its net working capital is Rs. 3,75,000 and its stock is valued at Rs. 1,75,000. Calculate Quick Ratio.  4. What do you mean by Responsibility Centre?  5. Discuss the importance of Cash Flow Statement to the Finance Manager.  6. Define Replacement Cost Approach of HRA. 4×5=20  10830/FF-10893  Out Maximum Marks: 80  Ratinal Replacement Cost Approach of HRA. 4×5=20  Turn over	Bachelor of Commerce 5° Semester  (1129)  MANAGEMENT ACCOUNTING  Paper—BCM-502  Time Allowed: Three Hours] [Maximum Marks: 80  Note:—Attempt any four short questions from Unit-I. Each question carries 5 marks. Attempt any fowo long answer type questions each from Unit-II and Unit-III. Each question carries 15 marks.  UNIT—I  1. What do you mean by Common Size Statements?  2. Write a short note on scope of Management Accounting.  3. A firm's current ratio is 2.5:1. Its net working capital is Rs. 3,75,000 and its stock is valued at Rs. 1,75,000. Calculate Quick Ratio.  4. What do you mean by Responsibility Centre?  5. Discuss the importance of Cash Flow Statement to the Finance Manager.  6. Define Replacement Cost Approach of HRA. 4×5=20	(i) Printed Pages: 4 Roll No	
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Discuss the importance of Cash Flow Statement to the Finance     Manager.      Define Replacement Cost Approach of HRA. 4×5=20	Discuss the importance of Cash Flow Statement to the Finance     Manager.      Define Replacement Cost Approach of HRA. 4×5=20	Rs. 3,75,000 and its stock is valued at Rs. 1,75,000. Calculate	
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6. Define Replacement Cost Approach of HRA. 4×5=20 0830/FF-10893 Only one machical [Turn over	6. Define Replacement Cost Approach of HRA. 4×5=20 0830/FF-10893 Only on machical [Turn over		
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# **GURU NANAK COLLEGE**

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Ref. No. 703/PU/2090

Dated 17/12/9:20

To
The Controller of Exam
Panjab University,
Chandigarh.

Subject: In reference of our letter no. 652/PU/2020. Rectification of awards/marks of B.Com. Final Semester Examination Conducted by P.U. Chandigarh in September 2020.

Respected Sir/Madam, STRIVE SEEK SERVE

It is to inform you that due to some clerical mistake, the awards of Mr. Seemesh Grover (Roll no. 17068294) for the paper 'Sectoral Aspects of Indian Economy' (BCM 606) was entered on the portal in the following manner.

Student's Actual marks/awards out of 40 = 32. Marks/Awards entered on the portal = 34/80.

While doubling the marks, the data was entered wrongly as 34 instead of 64 out of 80. It is hereby requested to please rectify the marks accordingly. The total marks of this paper will be 64/80 in theory plus 19/20 (Internal assessment). Hence his total marks will be 83 out of 100.

Thanks and regards.

Dr. Bharat Bhushan Nodal Officer, Online Examination and Evaluation September 2020 Guru Nanak College Killianwali (Dist. Sri Muktsar Sahib) Punjab

Estd. 1956
Principal
Guru Nanak College
Killianwali (Sri Muktsar Sahib)

Dr. Surinder Singh Thakur Principal/Chief Coordinator Guru Nanak College, Killianwali (Dist. Sri Muktsar Sahib) Punjab

Contact: 84273-60037, 01668-222345

website: www.gnckillianwali.com

email: gncollegekillianwali@yahoo.co.in



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Ref. No. 652 /PU122

Dated. 12/10/2020

To Ms. Mamta Gupta System Administrator, Computer Unit Online Examination Award Section Panjab University, Chandigarh.

Subject: Rectification of awards/marks of B.Com. Final Semester Examination Conducted by P.U. Chandigarh in September 2020.

Respected Madam,

It is to inform you that due to some clerical mistake, the awards of Mr. Seemesh Grover (Roll no. 17068294) for the paper Sectoral Aspects of Indian Economy (BCM 606) was entered on the portal in the following manner.

Student's Actual marks/awards out of 40 = 32. Marks/Awards entered on the portal = 34/80.

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Thanks and regards.

Dr. Bharat Bhushan Nodal Officer, Online Examination and

Evaluation September 2020 Guru Nanak College Killianwali (Dist. Sri Muktsar Sahib) Punjab

Dr. Surinder Singh Thakur Principal/Chief Coordinator Guru Nanak College, Killianwali (Dist. Sri Muktsar Sahib) Punjab

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UNIT-	in be viewed a	s Management	10. Given below is the information for ABC Cor At the end of March 2019, determine the balances	
Oriented Accounting." Comr	nent.	- Marian Barana	Statement and Barance Street	1,00,000
<ol> <li>What do you understand by I the nature and limitations of</li> </ol>	Financial States Financial State	nents ? Discuss	Net Sales Debtor Turnover Ratio based on Sales Inventory Turnover Ratio	1.25
9. From the following figures e	xtracted from the	he P & L A/c of	Fixed Assets Tumover Ratio (Sales/Fixed/Assets)  Debts/Assets Ratio	0.8
XYZ Co. Ltd., prepare Com	parative Incom	e Statement :	Net Profit Margin (After Tax)	5%
	Year ended	Year ended	Gross Profit Margin	25%
	31.3.2018	31.3,2019	Return on the Assets	30,000
	(in Rs.)	(in Rs.)	Short term Debts	50%
Sales	60,30,000	78,95,000	Rate of Tax on Profits	2×15=30
Sales Returns	30,000	95,000	O UNIT—III	
Opening Stock	15,00,000	21,00,000	11. Define Price Level Accounting. Discuss the re	elevance of
Closing Stock	21,00,000	24,00,000	adopting price level accounting.  12. What is Human Resource Accounting? What is	s the status
Purchases	42,18,000	58,34,000	of Human Resource Accounting in India ?	
Purchase Returns	18,000	34,000	13. Define Social Accounting. Explain need, imposing approaches to Social Accounting.	nance and
Office Expenses	2,50,000	3,15,000	14. Following are the summarized Balance Sheets of	f X Ltd. as
Selling Expenses	3,00,000	2,85,000	on 31st March, 2018 and 2019 :	2019
General Expenses	1,00,000	80,000	Share Capital 1,00,000	1,30,000
Income from Investments	1,20,000	Nil	General Reserve 25,000	30,000
Profit on Sale of Fixed Assets	Nil	50,000	Profit & Loss A/c 15,200	15,400
	2 2 2 2 2 2	Nil	Bank Loan (Long Term) 35,000	(7.500
Loss on Sale of Fixed Assets	2,000		Sundry Creditors 75,000 Provision for Tax 15,000	67,500
Provision for taxation is to be made at 40% of net income.		of net income.	Provision for Tax   15,000     Total   2,65,200	17,500 2,60,400
				DE TRIBE



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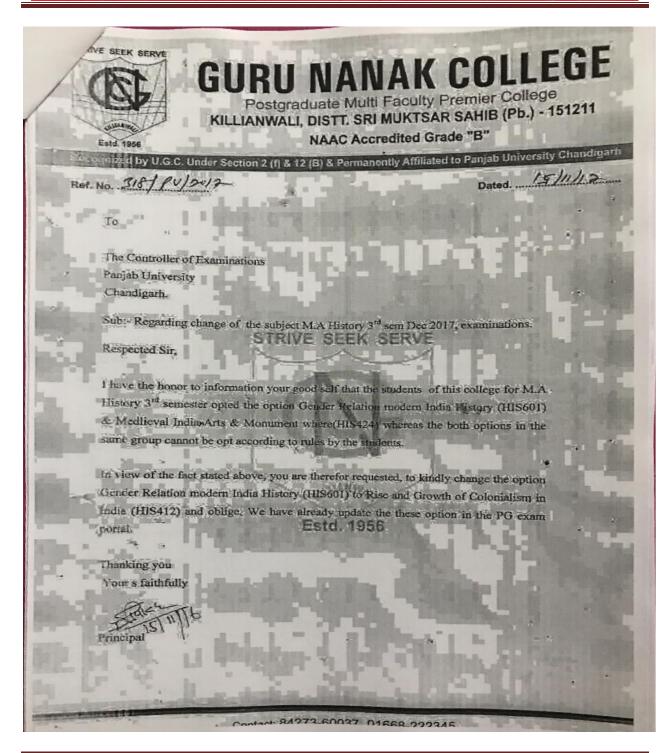
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			BCM	n. 6 <sup>th</sup> sem. 606 – Sectoral as	anata afiladian
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Sr 1	Roll no.	Marks in figures	40	D 0	
2	16082381 17068251	33	Sr 29	Roll no 17068284	Marks in figur
3	17068252	34	30	16068285	32
5	17068253	36	31	17068287	34
6	17068255 17068256	29	33	17068288 17068289	33
7	17068257	32	34	17068290	31
8	17068258	33	35	17068291 17068292	31
10	17068259 17068261	34	37	17068293	34
11	17068262	35	38	17068294	32
12	17068264 17068265	34	40	17068295 17068297	34
14	17068266	36	41	17068299	32
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otal Vam Vam		: 42  Teacher : Ashish E  dal officer : Dr. Surince	r. Bhara ler Sing	t Bhushan Jan A	in Commerce, Activate Principal wali (SN Malksarsan Sai



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2016-17 Paper Clash From: gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in) arconduct@pu.ac.in Date: Tuesday, 15 November, 2016, 08:51 am GMT R Sir, In dec 2016 date sheet 1st sem Paper Computer App.(7/12/2016) & Math 5th Sem (7/12/2016) Same Time & Same Date Ist sem Math & 5th Sem English Elective Same Time & Same Date Please take necessary action Guru Nanak College Killianwali



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#### paper clash

From: gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in)

To: arconduct@pu.ac.in

Date: Friday, 2 December, 2016, 05:35 am GMT

sir,

we sent herewith list of students whose papers are clashing in dec 2016 examinations. Kindly take necessary action.

154

Guru Nanak College Killianwali

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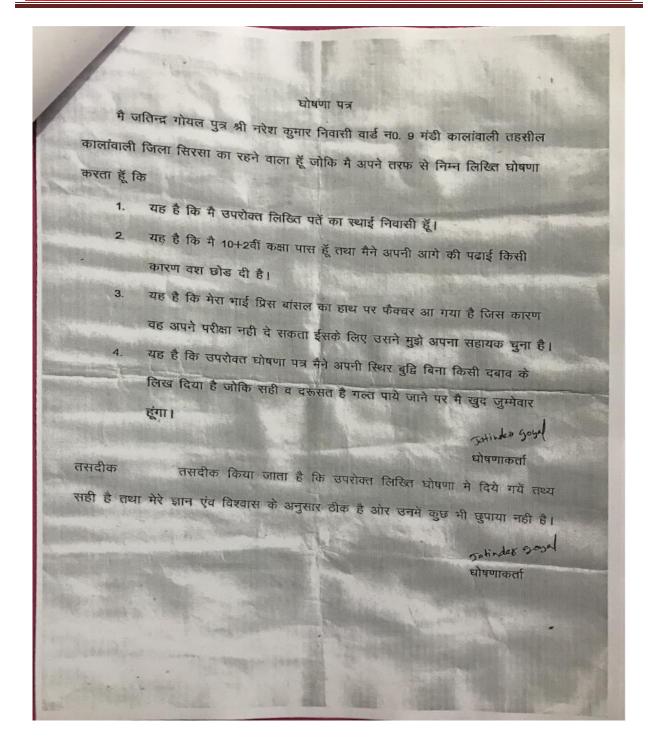




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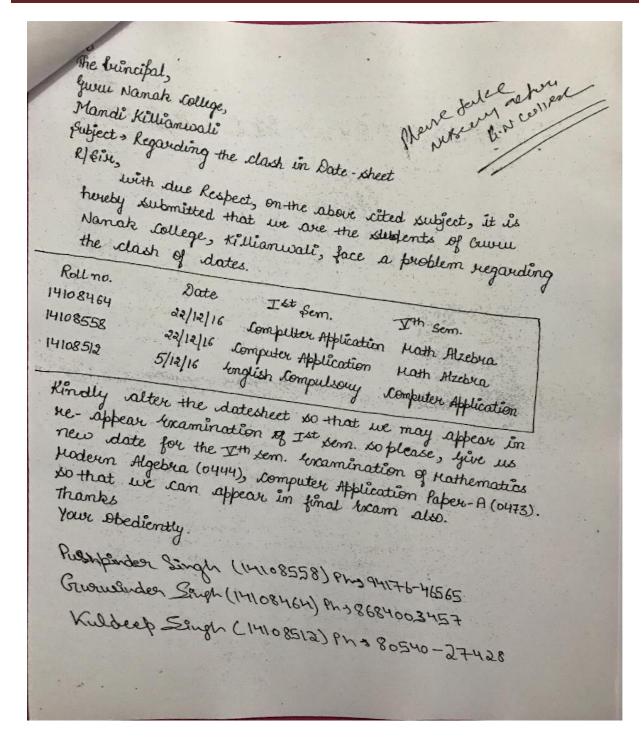
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& small on 2015 2019 ARCONDUAT HET RES Emistres antown गुड मामर बाजम, शिक्रमांहाजी, हिमा: - डीठ आयम् हा योग हेट मेकीयी। मितार वि भें mer भी है जामक की श्रीरिक्ता मेंटर KIZZ-01 हिंठ अपन है(क्या द्वारा हुमा ( ममेमटर के बा) (यार्टिट) है सेपार है की जा। मेरा केन मेयार 104622 ठा आप्न मिर्डी 20-05-2017 में जोडा येया कायामा II, XV रे। टाम्म अर मर्भ में गणडी नाम ारेम येपन ही भाषमात II (भाष्मारेन विकडांडर भीशासी बाहिडा) डाउ मिडी। यह में miligh I-XV (आमार्किव थीमान्ती वाहेडा) हा येपन हेट ही हिमापेड हिंही गाह । हिम स्पातंत्रम हा ज्यात में भारा है अग्री माल है भी मं मेरह हिम प्रियोगी हिंही मंग्रिका लाड़िंही ठें जे में यह विमेहाउ उहाँगी। मेनीयीउ वापाम ही हैंही मिर्महार्थ मेंगी। mur भी ही हिन्दासमाइत अीउ इसफ रियं श मं - सरिश्त भिधा En hard - 9466260927 Municipal Municipal Superintent Municipal Superintent Municipal Superintent Municipal Superintent Superin SU 820 - 104622



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To
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#### REGARDING EXAM PAPER 0136

From: gurunanakcollege killianwali (gncollegekillianwali@yahoo.co.in)

To: arconduct@pu.ac.in

Date: Thursday, 18 May, 2017, 12:26 pm GMT+1

The Controller of Examinations, Panjab University Chandigarh - 160014

Sub: Regarding dispatch of question paper.

R/Sir

I may inform your good self that the question paper of BA 2<sup>nd</sup> semester in the subject of Public Administration (Paper: Indian Administration) (0136) has not been received till date. The paper is schedule to held on 19.05.2017 in the Morning session.

You are requested to kindly send us the above mentioned question paper by hand to avoid any hardship for the same Thanks

Voice

Yours faithfully,

Dr. Surinder Singh Chief Co-ordinator Guru Nanak College Killianwali (Mkt) Mob: 84273-60037, 99145-66493 Ph. 01668-222345

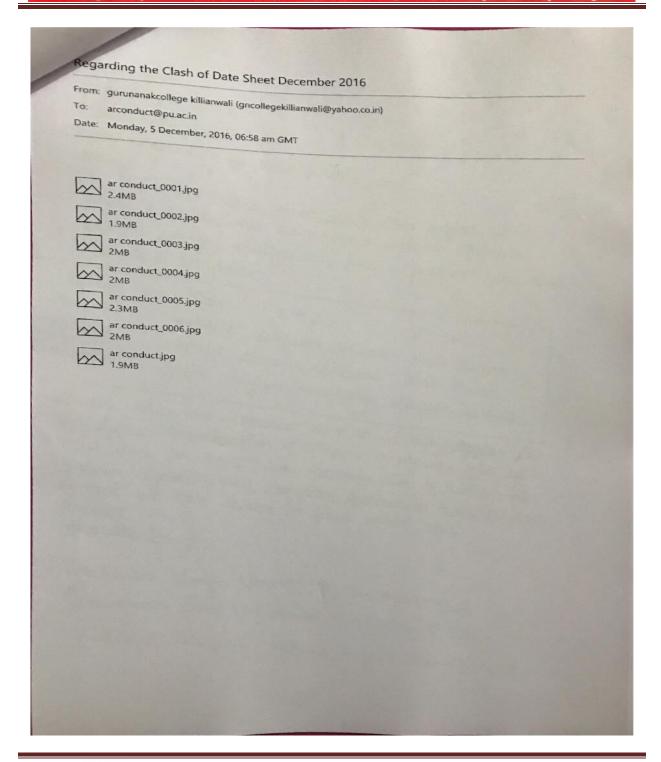




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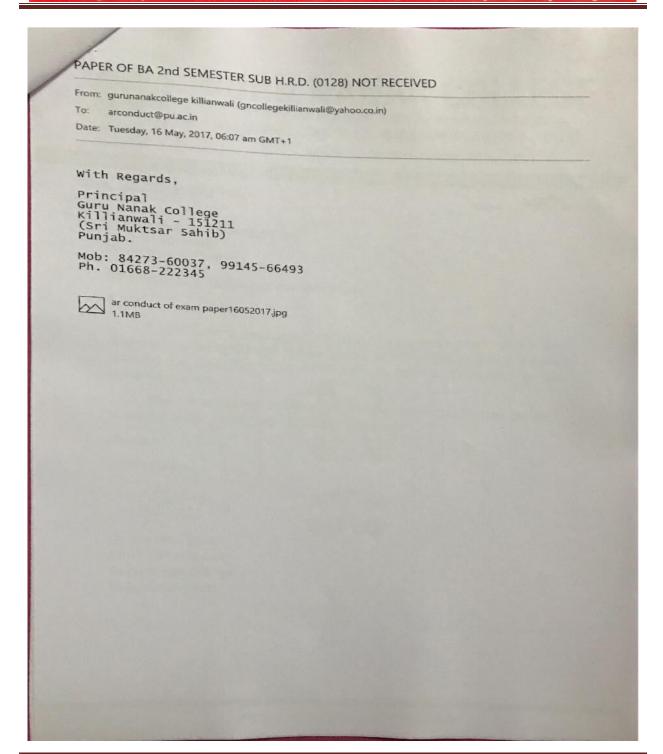
From: gurunanakcollege killianwali To: arconduct@pu.ac.in	(gncollegekillianwali@y	ahoo.co.in)	
To: arconduct@pu.ac.in  Date: Thursday, 4 May, 2017, 09:3			
Please check the enclose	d		
With Regards,			
Principal Guru Nanak coll			
Guru Nanak College Killianwali - 151211 (Sri Muktsar Sahib)			
Mob: 84273-60037, 99 Ph. 01668-222345	9145-66493		
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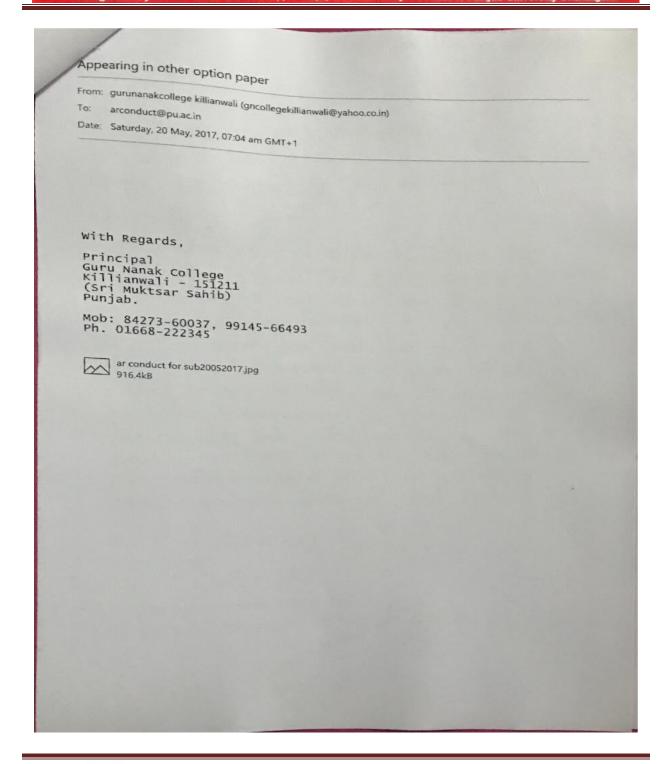




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Ref. No. 53 Epame 2017

Dated 16 5 2017

The Controller of Examinations, Panjab University Chandigarh - 160014

Sub: Regarding dispatch of question paper.

R/Sir

I may inform your good self that the question paper of BA 2<sup>nd</sup> semester in the subject of human Rights & Duties (0128) has not been received till date. The paper is schedule to held on 17.05.2017 in the Morning session.

You are requested to kindly send us the above mentioned question paper by hand to avoid any hardship for the same

Thanks

Yours faithfully,

1

LUANWA

Estd. 1956

Dr. Surinder Singh Chief Co-ordinator Guru Nanak College Killianwali (Mkt)

Contact: 84273-60037, 01668-222345



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#### 2. Suggestion Box in the College





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#### 3. Committees in the College



