

## **DDE M.Com. Part II Internal Examinations 2020**

### **Day 1**

#### **Paper 13: Alternative II: Entrepreneurship Development**

1. (a) Narrate, in brief, the different types of entrepreneurs.

(b) 'The distinctive Approaches to entrepreneurship make the effort different from other decision making activities' - Justify the statement.

(5+5) = 10

Or

2. (a) State the concept of Industrial Cluster

(b) Discuss the role of Khadi and Village Industries Commission in promoting clustering approach in Indian rural economy with a special reference to SFURTI programme.

(5+5) = 10

#### **Paper 14: Alternative II: Information Technology & E-Commerce**

1. Briefly explain the ERP based computer application in 'Payroll Accounting System' in Tally. (10)

or

2. Write Short notes on:

a) e-mail protocols

b) Loan repayment in MS-Excel

(5+5) = 10

#### **Paper 15: Direct Tax**

1. Discuss in brief the tax planning with respect to capital structure decisions with one example. (10)

OR

2. Explain in short the different types of returns under Income Tax Act, 1961. (10)

**Paper 16: Indirect Tax**

1. Briefly discuss the different methods of computation of VAT with example. (10)

OR

2. Narrate in short the canons of taxation. (10)

**Paper 17: Corporate Reporting-I**

1. Distinguish between 'Business Segment' and 'Geographical Segment'. 10

OR

2. Discuss in brief the steps to be followed at the time of formulating Accounting Standards in India. (10)

**Paper 18: Corporate Reporting-II**

1. Distinguish between Net Benefit Model and Certainty Equivalent Net Benefit Model of Human Resource valuation. (10)

OR

2. Narrate in brief different types of mutual fund schemes. (10)