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V Semester B.Com. Degree Examination, March/April - 2023

**COMMERCE**

**Practicals on Skill Development**

**(CBCS Scheme Regular )**

**Time : 2 Hours**

**Maximum Marks : 50**

**Instructions to Candidates: Answers should be written in English only.**

**SECTION- A**

**Answer any Four questions. Each question carries 5 marks.**

**(4×5=20)**

1. List the various income tax authorities.
2. Ascertain the residential status of an individual with one imaginary date of arrival and departure.
3. Compute taxable income from house property of two houses (One LOP and One SOP) with imaginary figures.
4. List the various documents necessary to be verified in audit process.
5. Write the verification procedure with respect to free hold land and building.

**SECTION - B**

**Answer any Three questions, each question carries 10 marks.**

**(3×10=30)**

6. Write functions of any two income tax authorities.
  7. Calculate the taxable salary of Mr. Dhanush for the Assessment year 2022-23 with 8 imaginary figures.
  8. Draft an audit plan and program for a joint stock company.
  9. Draft a clean audit report of a company with imaginary figures.
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