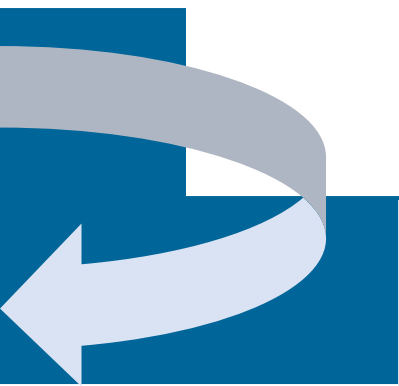




REMEDICAL COACHING- B.COM AIDED





REMEDIAL COACHING REGISTER
 YEAR 2023-24
 PROGRAM B.Com. Aided
 SEMESTER V
 COURSE Income Tax Law & Account

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1	23.6.24	Residential Status	1.5	<i>SS</i>	<i>A</i>
2	28.6.24	" Problems	1	<i>SS</i>	<i>A</i>
3	29.6.24	Income from Salary	1	<i>SS</i>	<i>A</i>
4	11.7.24	" Problems	1.5	<i>SS</i>	<i>A</i>
5	12.7.24	" Problems	1	<i>SS</i>	<i>A</i>
6	28.7.24	Income from HP	1.5	<i>SS</i>	<i>A</i>
7	8.8.24	" Problems	1.5	<i>SS</i>	<i>A</i>
8	9.8.24	" Problems	1	<i>SS</i>	<i>A</i>
9	11.9.24	Income from CA	1	<i>SS</i>	<i>A</i>
10	12.9.24	" Problems	1	<i>SS</i>	<i>A</i>
11	13.9.24	" Problems	1.5	<i>SS</i>	<i>A</i>
12	26.9.24	Income from Business	1	<i>SS</i>	<i>A</i>
13	26.9.24	" Problems	1	<i>SS</i>	<i>A</i>

Signature of H.O.D. *Dr. Josheena Jore*

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date													
			23/6	24/6	25/6	26/6	27/6	28/6	29/6	30/6	1/7	2/7	3/7	4/7		
1	387	Amal Paul	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	393	Anbin Cheryan	x	x	x	x	x	x	x	x	x	x	x	x	x	x
3	396	Anubhav Babu	x	x	x	x	x	x	x	x	x	x	x	x	x	x
4	399	Ashnil H.H	x	x	x	x	x	x	x	x	x	x	x	x	x	x
5	406	Bibiya Simion	x	x	x	x	x	x	x	x	x	x	x	x	x	x
6	408	Devipriya K.S	x	x	x	x	x	x	x	x	x	x	x	x	x	x
7	415	Issac Paul	x	x	x	x	x	x	x	x	x	x	x	x	x	x
8	420	Jomy Antony	x	x	x	x	x	x	x	x	x	x	x	x	x	x
9	429	Meena P.B	x	x	x	x	x	x	x	x	x	x	x	x	x	x
10	435	Noel K. Jomy	x	x	x	x	x	x	x	x	x	x	x	x	x	x
11	441	Riya Noble	x	x	x	x	x	x	x	x	x	x	x	x	x	x
12	445	Sethulakshmy K.S	x	x	x	x	x	x	x	x	x	x	x	x	x	x
13	446	Sneha M	x	x	x	x	x	x	x	x	x	x	x	x	x	x
14	447	Sheekutty E.R	x	x	x	x	x	x	x	x	x	x	x	x	x	x
15	450	Yamini K.H	x	x	x	x	x	x	x	x	x	x	x	x	x	x

Signature of H.O.D. *[Signature]* Signature of Teacher: *SS*

PROGRESS OF STUDENTS

Class No.	Name of students	Test-1	Test-2	Test-3	Date of publishing result	Signature (Remedial Class rep)
		Date: 8.8.24 Max Marks: 10	Date: 12.9.24 Max Marks: 15	Date: 15.9.24 Max Marks: 15		
387	Amal Paul	6	10		15.9.24	<i>A</i>
393	Anbin Cheryan	8	11			<i>A</i>
396	Anubhav Babu	6	10			<i>A</i>
399	Ashnil H.H	7	10			<i>A</i>
406	Bibiya Simion	5	9			<i>A</i>
408	Devipriya K.S	6	11			<i>A</i>
415	Issac Paul	5	8			<i>A</i>
420	Jomy Antony	6	10			<i>A</i>
429	Meena P.B	4	9			<i>A</i>
435	Noel K. Jomy	5	11			<i>A</i>
441	Riya Noble	7	13			<i>A</i>
445	Sethulakshmy K.S	5	11			<i>A</i>
446	Sneha M	6	10			<i>A</i>
447	Sheekutty E.R	6	9			<i>A</i>
450	Yamini K.H	8	13			<i>A</i>

Signature of H.O.D. *[Signature]* Signature of Teacher: *SS*

SYLLABUS

NAME OF COURSE: INCOME TAX LAW AND ACCOUNTS SYLLABUS

- Module I- Determination of Residential Status
- Module II- Income from Salary
- Module III- Income from House Property
- Module IV- Income from business or profession
- Module V- Income from Capital Gains



CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

NAME OF COURSE: INCOME TAX LAW AND ACCOUNTS

REMEDIAL COACHING 2023-24

Max mark: 10

TEST PAPER- 1

Answer any two questions.

1. Compute Gross Annual Value of a house from the following particulars;
Municipal value Rs. 30,000, Fair rent Rs. 36,000, Standard rent Rs. 30,000
and Actual rent Rs. 40,000 (5 marks)
2. Mr. P is provided with a house by his employer on a rent of Rs. 7500 p.m
payable by the employer. The annual salary of Mr. P is Rs. 3,00,000.
Compute the value of the rent-free house For Mr. P. (5 marks)
3. After serving for 33 years and 9 months in Bharat Chemical Ltd, Mr. F who
is covered under the payment of Gratuity Act, retires from service on 30th
November, 2022. The employer pays him a gratuity of Rs. 9,00,000. His
monthly basic salary at the time of retirement was Rs. 30,000, D.A Rs. 9,000
and HRA Rs. 4,500. Compute the exempted amount of gratuity under
section 10(10)(ii) of the Income Tax Act. (5 marks)





CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

NAME OF COURSE: INCOME TAX LAW AND ACCOUNTS

REMEDIAL COACHING 2022-2023-QUESTION PAPER 2

TEST PAPER- 2

Max mark: 15

1. Mrs. Q is an advocate in Mumbai. She has prepared the following Income and expenditure Account for the year ending 31st March, 2023:

	Rs.		Rs.
To Office expenses	1,30,000	By Client Fees	3,25,000
To Charity	20,000	By Notary Public	2,60,000
To Donation	1,00,000	By Client Gifts	20,000
To Personal expenses	60,000	By Bank Interest	1,30,000
To Telephone expenses	10,000	By Salary as lecturer	60,000
To Income tax	42,00	By House rent	15,000
To Rent	4,000		
To Electricity charges	6,000		
To Salary to staff	26,000		
To Motor car	3,00,000		
To LIC premium	4,000		
To Excess of income over			
Expenditure	<u>1,08,000</u>		-----



8,10,000

8,10,000

Other information:

- i. Mrs. Q lives in one- half of the house and the other half is used as her office. Rent and electricity are in respect of this house.
- ii. Half of the car expenses are for personal use.
- iii. Depreciate motor car by 15%

Compute the income from profession of Mrs. Q for the assessment year 2023 2024. (10 marks)

1. Mr. G had the following incomes during the previous year 2022-23:

	Rs.
i. Salary earned and received in China	6,00,000
ii. Profit on sale of a property in Malaysia	2,00,000
iii. Income from a house property in India	1,70,000
iv. Income from a business in Goa	3,00,000
v. Income from a business in Nepal (controlled from India)	2,70,000
vi. Dividend from a Japanese company	1,00,000
vii. Profit from a business in Chennai (controlled from Nepal)	8,00,000
viii. Past untaxed foreign income brought into India	2,00,000

Compute the Total Income of Mr. G for the A.Y 2023-2024 if he is i) Ordinary Resident, ii) Not Ordinarily Resident and iii) Non-Resident.



REMEDIAL COACHING REGISTER		PROGRAM <u>B.Com Aided</u>			
YEAR <u>2023-24</u>		SEMESTER <u>II</u>			
Name of teacher <u>Shrini Paul</u>		COURSE <u>Financial Accounting</u>			
Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1	5/12/23	Redemption of debentures	1.5	<u>[Signature]</u>	<u>[Signature]</u>
2	6/12/23	Redemption of debentures	1.5	<u>[Signature]</u>	<u>[Signature]</u>
3	10/1/24	Redemption of Pref shares	1	<u>[Signature]</u>	<u>[Signature]</u>
4	11/1/24	" Problems	1.5	<u>[Signature]</u>	<u>[Signature]</u>
5	12/1/24	" Problems	1.5	<u>[Signature]</u>	<u>[Signature]</u>
6	23/1/24	Buyback of shares	1	<u>[Signature]</u>	<u>[Signature]</u>
7	24/1/24	" Problems	1.5	<u>[Signature]</u>	<u>[Signature]</u>
8	30/1/24	Bonus shares	1.5	<u>[Signature]</u>	<u>[Signature]</u>
9	3/1/24	" Problems	1	<u>[Signature]</u>	<u>[Signature]</u>
10	20/2/24	Consolidation	1	<u>[Signature]</u>	<u>[Signature]</u>
11	22/2/24	" Problems	1.5	<u>[Signature]</u>	<u>[Signature]</u>
12	23/2/24	" Problems	1.5	<u>[Signature]</u>	<u>[Signature]</u>
13	27/2/24	" Problems	1.5	<u>[Signature]</u>	<u>[Signature]</u>

Signature of H.O.D. Dr. Josephine Jose

ATTENDANCE SHEET												
Date												
Sl. No.	1/12	2/12	3/12	4/12	5/12	6/12	7/12	8/12	9/12	10/12	Name of students	Class
1	X	A	X	X	X	X	X	X	X	X	K.A. Higinia	202
2	X	X	X	X	X	X	X	X	X	X	T. I. Anand	202
3	X	X	X	X	X	X	X	X	X	X	S.V. Parvathy	202
4	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
5	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
6	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
7	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
8	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
9	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
10	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
11	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
12	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202
13	X	X	X	X	X	X	X	X	X	X	M.S. Anand	202

Signature of H.O.D. [Signature]

PROGRESS OF STUDENTS						
Class No.	Name of students	Test-1	Test-2	Test-3	Date of publishing result	Signature (Remedial Class rep)
		Date	Date	Date		
363	Ashwini K.K	11	12		29-1-24	<u>[Signature]</u>
365	Adhish L.T	8	10			<u>[Signature]</u>
369	Akshay V.S	13	16			<u>[Signature]</u>
370	Aleena C.H	10	12			<u>[Signature]</u>
371	Ashwin Vincent	11	13			<u>[Signature]</u>
376	Arun Jay	9	11			<u>[Signature]</u>
386	Devika C.R	14	15			<u>[Signature]</u>
394	Harikrishnan	12	12			<u>[Signature]</u>
397	John Paul Jeji	10	12			<u>[Signature]</u>
401	Lakshmi Pranya N	11	13			<u>[Signature]</u>
409	Parvathy Mohanan	12	13			<u>[Signature]</u>
410	Pritya Mejo	11	14			<u>[Signature]</u>
415	Sarang P.S	11	12			<u>[Signature]</u>
419	Sneha M.V	12	13			<u>[Signature]</u>
423	Sheetal Rashi	12	12			<u>[Signature]</u>
425	Ushayitha A.R	13	15			<u>[Signature]</u>

Signature of H.O.D. [Signature]

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

BCM2B02 FINANCIAL ACCOUNTING

SYLLABUS FOR REMEDIAL COACHING, 2023-24

module I

Single Entry System of Accounting: Definition - Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.

Module II



Company Accounts- Issue of Shares:

Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares

Module III

Accounting for issue of Debentures:

Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.





REMEDIAL COACHING

TEST PAPER- 1

Max. Marks: 20

Time: 30 minutes

Answer the following questions. Each question carries 5 marks.

1. Find out profit from the following data:

Capital at the beginning of the year	Rs. 40,000
Capital at the end of the year	Rs. 45,000
Drawing during the year	Rs. 5,000
Capital introduced during the year	Rs. 2,500

2. Ascertain capital as on 1.1.2019:

Cash in hand	Rs. 10,000
Cash at bank	Rs. 40,000
Debtors	Rs. 60,000
Stock	Rs. 30,000
Building	Rs. 40,000
Plant	Rs. 60,000
Creditors	Rs. 30,000
Bills payable	Rs.10,000

3. From the following facts supplied by Mr. R who keeps his books on single entry



system, you are required to calculate a) total purchases and b) total sales:

	1.1.2019	31.12.2019
	Rs.	Rs.
Bills payable	5,000	6,000
Creditors	4,000	8,000
Bills receivable	10,000	16,000
Debtors	7,000	6,000

Further information for the year 2019 is as under:

Cash received from debtors Rs. 5,000

Cash paid to creditors Rs. 40,000

Discount allowed Rs. 200

Discount received Rs. 300

Bad debts written off Rs. 400

Returns inward Rs. 700

Returns outwards Rs. 900

Bills payable discharged Rs. 500

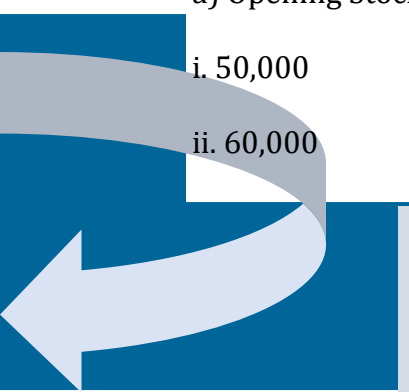
Bills receivable dishonored Rs. 1,000

Cash sales Rs. 10,000

Cash purchases Rs. 8,000

4. Find out the missing figures in following two circumstances:

a) Opening Stock	Closing Stock	Sales	Carriage Inward	Purchases	Gross profit ratio
i. 50,000	70,000	560,000	10,000	?	25%
ii. 60,000	75,000	?	15,000	500,000	20%



(Hint: Gross profit ratio is expressed as a percentage on sales)

5. Arun keeps his books on single entry system. He gives you the following information:

	As on 31.12.2018	As on 31.12.2019
	Rs.	Rs.
Furniture	5,000	6,000
Stock	3,000	1,000
Sundry debtors	6,000	7,000
Sundry creditors	2,000	-
Prepaid expenses	-	200
Unpaid expenses	600	1,000
Cash in hand	1,100	300

Receipts and payments during the year:

Receipts from debtors	Rs. 21,000
Paid to creditors	Rs. 10,000
Cartage	Rs. 2,000
Drawings	Rs. 12,000
Sundry expenses	Rs. 16,000
Purchased furniture for cash	Rs. 1,000

You are required to prepare Trading and Profit and Loss Account for the year ending

31st December, 2019 and a Balance Sheet as on that date after providing for bad

debts at 10%. There was a considerable amount of cash sales.



REMEDIAL COACHING- FINANCIAL ACCOUNTING

TEST PAPER- 2

Chapter: Issue of shares

Max. Marks: 20

Time: 45 minutes

(Answer all the questions. The first two question carries 5 marks and the third carries 10 marks)

1. A Ltd forfeited 450 equity shares of Rs.10 each issued at a premium of Rs.5 per share for non-payment of allotment money of Rs.8 per share (including share premium Rs.5 per share) and the first and final call of Rs.5 per share. All the forfeited shares were subsequently re-issued at Rs.14 per share. Give journal entries to record the following transaction of forfeiture and re-issue of shares in the books of the company.

2. Amrita ltd made an issue of 10000 equity shares of Rs. 15 each payable as follows:

Rs. 4 per share on application

Rs. 7 per share (including premium of Rs.2) on allotment Rs. 6 per share on first call

Mr. Mohanlal holding 50 shares failed to pay allotment and call money. Mr. Devan holding 80 shares failed to pay the call money all these shares were forfeited pass necessary journal entries to record the above.

3. A company issued 10,000 of Rs.10 each payable as Rs.2 on application, Rs.3 on allotment Rs.3 on first call and Rs.2 on second and final call. Applications were received for 15,000

shares the shares were allotted on a pro rata basis to the applicants of 12,000 shares. All share holders paid the allotment money except one share holder who was allotted 200 shares. These shares were forfeited. The first call was made thereafter. The forfeited shares were re-issued at the rate of Rs.9 per share at Rs.8 paid up after first call. The second and final call not yet made pass necessary journal entries.

REMEDIAL COACHING REGISTER		PROGRAM <u>B.Com Aided</u>			
YEAR <u>2023-24</u>		SEMESTER <u>IV</u>			
Name of teacher <u>Stebin Paul</u>		COURSE <u>Cost Accounting</u>			
Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1	17/12	Overheads	1.5	<u>[Signature]</u>	<u>Stebin</u>
2	15/12	" Problems	1	<u>[Signature]</u>	<u>Stebin</u>
3	12/11	" Problems	1	<u>[Signature]</u>	<u>Stebin</u>
4	18/11	Contract Costing	1	<u>[Signature]</u>	<u>Stebin</u>
5	15/11	" Problems	1.5	<u>[Signature]</u>	<u>Stebin</u>
6	22/11	" Problems	1.5	<u>[Signature]</u>	<u>Stebin</u>
7	24/11	Process Costing	1	<u>[Signature]</u>	<u>Stebin</u>
8	3/11	" Problems	1.5	<u>[Signature]</u>	<u>Stebin</u>
9	5/12	" Problems	1.5	<u>[Signature]</u>	<u>Stebin</u>
10	6/12	" Problems	1	<u>[Signature]</u>	<u>Stebin</u>
11	22/12	Transport Costing	1	<u>[Signature]</u>	<u>Stebin</u>
12	27/12	Cash budget	1.5	<u>[Signature]</u>	<u>Stebin</u>
13	28/12	Cash budget	1.5	<u>[Signature]</u>	<u>Stebin</u>

Signature of H.O.D. Dr. Goheena John

ATTENDANCE SHEET												
Sl. No.	Class No.	Name of students	Date									
			10/12/23	11/12/23	12/12/23	13/12/23	14/12/23	15/12/23	16/12/23	17/12/23	18/12/23	19/12/23
1	381	Abigail P David	X	X	X	X	X	X	X	X	X	X
2	311	Ananika	X	X	X	X	X	X	X	X	X	X
3	397	Anna Francis	X	X	X	X	X	X	X	X	X	X
4	399A	Archana K S	X	X	X	X	X	X	X	X	X	X
5	407	Devika Prathapan	X	X	X	X	X	X	X	X	X	X
6	409	Fedric Paul	X	X	X	X	X	X	X	X	X	X
7	411	Fernando Johnson	X	X	X	X	X	X	X	X	X	X
8	418	Tojo Sojan	X	X	X	X	X	X	X	X	X	X
9	423	Krishnanda N N	X	X	X	X	X	X	X	X	X	X
10	424	Lisna Rose Lister	X	X	X	X	X	X	X	X	X	X
11	431	Sandra Maryiam	X	X	X	X	X	X	X	X	X	X
12	434	Sreelakshmi V S	X	X	X	X	X	X	X	X	X	X
13	437	Stebin Davis	X	X	X	X	X	X	X	X	X	X
14	442	Vinayak Krishna	X	X	X	X	X	X	X	X	X	X
15	443	Yadhu Krishnan	X	X	X	X	X	X	X	X	X	X

Signature of H.O.D. [Signature] Signature of Teacher [Signature]

PROGRESS OF STUDENTS						
Class No.	Name of students	Test-1	Test-2	Test-3	Date of publishing result	Signature (Remedial Class rep)
		Date 10/12/23 Max Marks (5)	Date 11/12/23 Max Marks (5)	Date 12/12/23 Max Marks (5)		
381	Abigail P David	1	5			<u>Stebin</u>
391	Ananika	3	5			<u>Stebin</u>
397	Anna Francis	3	6			<u>Stebin</u>
399A	Archana K S	4	7			<u>Stebin</u>
407	Devika Prathapan	4	6			<u>Stebin</u>
409	Fedric Paul	3	5			<u>Stebin</u>
411	Fernando Johnson	2	5			<u>Stebin</u>
418	Tojo Sojan	3	6			<u>Stebin</u>
423	Krishnanda N N	3	5			<u>Stebin</u>
424	Lisna Rose Lister	1	4			<u>Stebin</u>
431	Sandra Maryiam	3	6			<u>Stebin</u>
434	Sreelakshmi V S	2	5			<u>Stebin</u>
437	Stebin Davis	2	5			<u>Stebin</u>
442	Vinayak Krishna	2	4			<u>Stebin</u>
443	Yadhu Krishnan	1	5			<u>Stebin</u>

Signature of H.O.D. [Signature] Signature of Teacher [Signature]



CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

NAME OF COURSE: COST ACCOUNTING

SYLLABUS FOR REMEDIAL COACHING, 2023-24

Module I- Unit Costing

Module II- Contract Costing

Module III- Process Costing

Module IV- Service Costing

Module V- Cash Budget





REMEDIAL COACHING- COST ACCOUNTING

TEST PAPER- 1

Max. Marks: 5

Time: 30 minutes

(Answer both the questions. Each question carries 2.5 marks)

1. Following was the expenditure on a contract for Rs. 6,00,000 commenced in January.

	Rs.
Materials	1,20,000
Wages	1,64,000
Plant	20,000
Overheads	8,500

Cash received on account of the contract up to 31st December was Rs. 2,40,000 being 80% of the work certified. Work uncertified amounted to Rs. 6,000. The value of materials in hand was Rs. 4,000. The plant has undergone 20% of depreciation. Prepare Contract account.

2. Prepare Process account from the following information:

Materials issued	1000 units @Rs. 150 per unit
Wages	Rs. 30,000
Overheads	Rs. 10,000
Normal loss	5% of input
Actual output	900 units



REMEDIAL COACHING- COST ACCOUNTING

TEST PAPER- 2

Max. Marks: 10

Time: 45 minutes

1.The following figures relate to the cost of manufacturing of 3000 fans for a period of three months ending 31st March 2022.

Completed stock on 1.1.2021 Nil

Completed stock on 31.3.2022 Rs. 25,000 Raw material stock on 1.1.2021
Rs. 6500

Raw material stock on 31.3.2022 Rs. 8500 Factory wages Rs. 84,000

Indirect charges Rs. 15,000

Purchase of raw material Rs. 36,000 Sales Rs. 120,000

Prepare a statement showing the cost per fan and the price to be quoted for 800 fans to realise the same percentage of profit as realized during the three months.

(5 marks)

2. Product X is obtained after it passes through three distinct processes.

Following particulars relate to the processes:

Total	Process I	Process II	Process III	Material (Rs.)	33,738	10,400
7,920	15,418					

Direct wages (Rs.)	36,000	8,000	12,000	16,000
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Production o/h (Rs.)	36,000
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Actual output (in units)	950	840	750
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Normal loss	5%	10%	15%
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Scrap value per unit (Rs.)	8	16	20
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1000 units @Rs. 12 per unit were introduced into Process I. Production overhead is to be distributed as 100% on direct wages.

Prepare Process Accounts, Normal Loss Account and Abnormal Loss/ Gain Account.

(5 marks)