

## **INTERNAL EXAMINATION**

### **Semester VI-COMMERCE**

#### **Paper 6.1: AUDITING & CORPORATE GOVERNANCE**

Q1. Define auditing? What are its objectives? Discuss different techniques and classification of auditing?

Q2. Define Corporate Governance? Discuss the conceptual framework of corporate governance along with its merits?

#### **Paper 6.2: GST & INDIRECT TAX**

Q1. What do you mean by GST? What are its types? Discuss the merits and demerits of GST system in India?

Q2. Define custom duty? Discuss different types of custom duty along with its valuation rule?

#### **Paper: DSE6.3 (A): Corporate Tax Planning**

Q1. Define the term Tax Planning? Differentiate between tax planning, tax evasion and tax avoidance along with suitable example?

Q2. What do you mean by residential status of companies? Discuss the tax incidence on the basis of residential status of companies?

#### **Paper DSE 6.4: Business Research Methods and Project work**

Q1. What is business research? Discuss the process of research with suitable example?

Q2. Differentiate between primary data and secondary data? Discuss different techniques of collecting primary data?

#### **Paper DSE 6.4(B) Fundamentals of Investment**

Q1. What is an investment? What is its type? Discuss the concept of risk and return in context of an investment?

Q2. Elaborate different features of a bond? Discuss different types of risks attached with a bond?

#### **Paper DSE 6.4(C) Financial Market Operations:**

Q1. What is Money Market? Discuss the composition and structure of Indian Money market?

Q2. Define a stock exchange? Discuss the functions and role of a stock exchange?