

ISLAMPUR COLLEGE
DEPARTMENT OF COMMERCE

INTERNAL ASSESSMENT ROUTINE 2025-26
SEMESTER – II, IV & VI

Semester II (FYUGP -2024-25)					
Paper Type	Paper Name	Exam / Submission Date	Time	Room No.	Mode
Major	Business Mathematics – I	2 nd June, 2026 (Tuesday)	12pm – 2pm	123	Online Question / Offline Submission
Major	Company Law	2 nd June, 2026 (Tuesday)	12pm – 2pm	123	Online Question / Offline Submission
Minor	Business Communication	2 nd June, 2026 (Tuesday)	12pm – 2pm	123	Online Question / Offline Submission
SEC	Digital Marketing	3 rd June, 2026 (Wednesday)	12pm – 2pm	123	Online Question / Offline Submission
IDC	Basics of Accounting	3 rd June, 2026 (Wednesday)	12pm – 2pm	123	Online Question / Offline Submission
AEC	Compulsory English / MIL	To be intimated from College Office in due course of time (Visit the College Webiste/ Official Telegram/ WhatsApp Channel for Updates)			

Semester IV (FYUGP -2024-25)					
Paper Type	Paper Name	Exam / Submission Date	Time	Room No.	Mode
Major	Income Tax Law and Practices	4 th June 2026 (Thursday)	12pm – 2pm	123	Online Question / Offline Submission
Major	Corporate Accounting	4 th June 2026 (Thursday)	12pm – 2pm	123	Online Question / Offline Submission
Minor	Digital Fluency	4 th June 2026 (Thursday)	12pm – 2pm	123	Online Question / Offline Submission
IDC	Business Operations of MSMEs	5 th June 2026 (Friday)	12pm – 2pm	123	Online Question / Offline Submission
VAC	Understanding India / Environmental Education	To be intimated from College Office in due course of time (Visit the College Webiste/ Official Telegram/ WhatsApp Channel for Updates)			

Semester VI (FYUGP -2023-24)					
Paper Type	Paper Name	Exam / Submission Date	Time	Room No.	Mode
Major	GST and Customs Duty	6 th June 2026 (Saturday)	12pm – 2pm	123	Online Question / Offline Submission
Major	Financial Management	6 th June 2026 (Saturday)	12pm – 2pm	123	Online Question / Offline Submission
Major	Financial Inclusion and Financial Literacy	6 th June 2026 (Saturday)	12pm – 2pm	123	Online Question / Offline Submission
Major	Auditing	6 th June 2026 (Saturday)	12pm – 2pm	123	Online Question / Offline Submission
Minor	Micro Economics	6 th June 2026 (Saturday)	12pm – 2pm	123	Online Question / Offline Submission

ISLAMPUR COLLEGE
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SEMESTER – II
(FYUGP - 2024-25)

INTERNAL ASSESSMENT QUESTIONS, 2025-26

BASICS OF ACCOUNTING (IDC)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 *2 = 20 MARKS)

1. What is Accounting? Who are the users of accounting information? Discuss the limitations of accounting. (2+4+4)

2. Define Depreciation. What are its causes? Explain the various methods of charging Depreciation. (2+3+5)

3. What do you understand by Financial Statements? Prepare the format of a simple Trading and Profit & Loss Account and a Balance Sheet. (2+4+4)

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SEMESTER – II
(FYUGP - 2024-25)

INTERNAL ASSESSMENT QUESTIONS, 2025-26

BUSINESS MATHEMATICS – I (MAJOR)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 MARK EACH):

1. a) Evaluate $C_8^{11} + C_9^{11}$. (3)
b) If $P_r^7 = 210$, find r. (3)
c) If the sum of three numbers in AP be 18, then what is the middle term? (4)

2. a) Calculate the amount of annuity of Rs. 3000 in 15 years with compound interest at $4\frac{1}{4}\%$. (5)
b) Prove that $\log_2 \log_2 \log_2 16 = 1$. (5)

3. a) Find the equation of the straight line passing through the points (3, 4) and (1, 2) and (2, 1). Hence show that the three points (3, 4), (1, 2), and (2, 1) are collinear. (5)
b) Prove that $7 \log \frac{16}{15} + 5 \log \frac{25}{24} + 3 \log \frac{81}{80} = \log 2$. (5)

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

COMPANY LAW (MAJOR)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 MARK EACH):

1. Define Company. Write important Clauses of MOA. (2+8)

2. What is Winding Up? State the grounds of compulsory Winding Up of a Company. (2+8)

3. Discuss the important duties and responsibilities of a Director. (10)

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SEMESTER – II
(FYUGP - 2024-25)

INTERNAL ASSESSMENT QUESTIONS, 2025-26

BUSINESS COMMUNICATION (MINOR)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 MARK EACH):

1. Define Communication? Discuss the nature of Business Communication. (3+7)

2. Discuss the importance of Business Communication. (10)

3. Write short notes on: (5*2)
 - (a) Communication Model
 - (b) Negotiable model

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

DIGITAL MARKETING (SEC)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 *2 = 20 MARKS)

1. Discuss about advantages of Digital marketing over Traditional marketing. State some challenges and opportunities in present scenario for digital marketers. **(5+5)**

2. What are the functions and significance of Web Analytics? Discuss in brief the digital advertising tools. **(5+5)**

3. Write a short note on:
 - a) Content creation **(3)**
 - b) E-mail marketing **(3)**
 - c) Functions of Search Engine Optimization (SEO) **(4)**

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SEMESTER – IV
(FYUGP - 2024-25)

INTERNAL ASSESSMENT QUESTIONS, 2025-26

CORPORATE ACCOUNTING (MAJOR)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 MARK EACH):

1. The Surya Ltd. issued 4,000 equity shares of Rs. 10 each at a premium of Rs. 2 per share payable as follows:
On application- Rs 2
On allotment- Rs 6 (including premium)
On first call- Rs 2
On final call- Rs 2
6,000 shares were applied for and allotment was made pro-rata. Excess application moneys were utilized towards dues on allotment. Mr. Y who held 120 shares failed to pay first call and final call and these shares were forfeited. Out of these forfeited shares, 100 shares were re-issued to Mr. X. as fully paid-up for Rs. 9 per share.

Show the necessary journal entries and prepare a cash book. **(10)**

2. What is the need for valuation of shares? Explain the different methods of valuation of goodwill. **(4+6)**

3. What is amalgamation? What are the conditions applicable for amalgamation in the nature of Merger as per AS-14? **(3+7)**

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

INCOME TAX LAW AND PRACTICE (MAJOR)
FULL MARKS: 20

ANSWER ANY TWO QUESTIONS (10 MARK EACH):

1. Define Capital Gains. Distinguish between Long Term and Short Term Capital Gains. (4+6)

2. Discuss in brief various Heads of Income. (10)

3. Write Short Notes on the following: (2.5*4)
 - a) PAN vs. TAN
 - b) Previous year vs. Assessment Year
 - c.) GTI vs. TI
 - d.) Clubbing of Income.

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SEMESTER – IV
(FYUGP - 2024-25)**

INTERNAL ASSESSMENT QUESTIONS, 2025-26

**DIGITAL FLUENCY (MINOR)
FULL MARKS: 20**

ANSWER ANY TWO QUESTIONS (10 MARK EACH):

1. Define Digital Fluency? Explain the most common types of Cyber attacks. (3+7)
2. Discuss the scope of Digital Fluency. (10)
3. Discuss the objectives of Digital Fluency. (10)

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

**BUSINESS OPERATIONS OF MSMEs (SEC)
FULL MARKS: 20**

ANSWER ANY TWO QUESTIONS (10 *2 = 20 MARKS)

1. Explain the role and significance of MSMEs in economic development of India. (10)
2. Discuss the various Government initiatives for the promotion of MSMEs in India. (10)
3. What are the causes for sickness of SMEs in India? In this context identify the potential remedies. (5+5)

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(FYUGP - 2023-24)

INTERNAL ASSESSMENT QUESTIONS, 2025-26

AUDITING (MAJOR)
FULL MARKS: 10

ANSWER ANY ONE QUESTION:

1. What is Auditing? Enumerate the various classifications of Audit. (2+8)

OR

2. Discuss the contents of Audit Report as per Companies Act, 2013. Distinguish between Audit Report and Audit Certificate. (6+4)

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

FINANCIAL INCLUSION AND FINANCIAL LITERACY (MAJOR)
FULL MARKS: 10

ANSWER ANY ONE QUESTION:

1. How financial inclusion is different from financial exclusion? Explain the role of intermediaries in financial inclusion in India. **(4+6)**

OR

2. What is the significance of financial literacy? Discuss the role of RBI and SEBI in relation to financial literacy. **(4+6)**

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

FINANCIAL MANAGEMENT (MAJOR)
FULL MARKS: 10

ANSWER ANY ONE QUESTION:

1. Explain the following: **(3+7)**
- a) Capital Assets pricing model.
 - b) Different methods of Capital Budgeting.

OR

2. What are the factors influencing the Dividend decision of a firm? Explain the Modigliani-Miller's hypothesis of dividend irrelevance theory. **(4+6)**

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

**GST AND CUSTOMS DUTY (MAJOR)
FULL MARKS: 10**

ANSWER ANY ONE QUESTION:

1. Define GST. Explain "One Nation One Tax". (3+7)

OR

2. Short notes on CGST, IGST, SGST and ITC. (2.5*4)

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INTERNAL ASSESSMENT QUESTIONS, 2025-26

MICROECONOMICS (MINOR)
FULL MARKS: 10

ANSWER ANY ONE QUESTION:

1. Define oligopoly market? Describe the characteristics of oligopoly market. (3+7)

OR

2. Discuss the relationship between average product and marginal product. (10)