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G. VENKATASWAMY NAIDU COLLEGE (AUTONOMOUS), KOVILPATTI – 628 502.



UG DEGREE END SEMESTER EXAMINATIONS - APRIL 2025.

(For those admitted in June 2021 and later)

PROGRAMME AND BRANCH: B.Com., BUSINESS ANALYTICS

SEM	CATEGORY	COMPONENT	COURSE CODE	COURSE TITLE
VI	PART – IV	SEC	U21BA6S2	PRACTICAL COMMERCE

Date & Session: 05.05.2025/FN Time: 2 hours Maximum: 50 Marks

Bloom's K-level	Q. No.	SECTION – A (5 X 10= 50 Marks) Answer ALL Questions choosing either (a) or (b).
K3	1	Explain the Trade License process under the Shops, Establishments Act and its importance for businesses. (OR) Differentiate between Debit Note and Credit Note with suitable examples.
К3	2.	Define a Cheque and explain its essential features. (OR) What is the importance of Employee Provident Fund (EPF) and Employee State Insurance (ESI)? Explain the process of registration.
K4	3.	Analyse the importance of PAN in taxation and financial transactions. (OR) Explain the types of GST forms and their significance in Goods and Services Tax compliance.
K5	4.	Discuss the significance in Certificate of Commencement of Business for a public limited company. (OR) Discuss the legal consequences of issuing a misleading Prospectus.
K5	5.	Compare direct and indirect taxes in India with examples. (OR) Analyse a real-life case where RBI, SEBI, or IRDA played a important role in economic regulation.

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