#### End Semester Examination, Dec. 2022 B.Com. (Hons) and (Industry Integrated)–Third Semester BUSINESS STATISTICS (BCH-303)

#### Time: 3 hrs

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

- Q.1 Answer the following in brief:
  - a) What do you mean by Harmonic mean?
  - b) What is sample space? Give an example.
  - c) Calculate Median for the following series:
  - 202, 219, 314, 264, 292, 282, 317, 294
  - d) Give an example of individual and continuous series.
  - e) If  $L_1 = 15$ , N = 100, C.F. = 35, F = 30 and i = 10. Evaluate Median.
  - f) If Median = 19 and Mean = 20.02. Find Mode.
  - g) Define index numbers.
  - h) Write main difference between Rank Correlation and Karl Pearson's Correlation.
  - i) Why Fisher's Index Number is said to be Ideal?
  - j) If  $\Sigma$  fX<sup>2</sup> = 369, N = 139, I = 10 and  $\Sigma$  fX = 61. Find Standard Deviation. **2x10**

#### <u>PART-A</u>

- Q.2 a) Define 'tabulation'. Explain different parts of a table by giving an example.
   b) Draw a pie-chart how one can spent his/her 24 hours in a day by using the factors: Playing, studying, sleeping and others.
- Q.3 a) Calculate median, mode, Q1, D4 and P61 for the data given below:

C.I.:	0-4	4-8	8-12	12-16	16-20	20-24	24-28	28-32
<i>f</i> :	2	5	9	14	19	8	3	1

b) The score of two batsmen X and y for ten innings are given below:

C.I.:	18	28	35	48	15	19	81	12	3	9
<i>f</i> :	53	15	18	11	5	89	93	4	2	7

Calculate: i) Who is a better batsmen?

ii) Who is more consistent batsmen?

- Q.4 a) A box contains 12 bulbs of which 5 are defective. Three bulbs are drawn at random.i) What is the probability that atmost 2 are defective?
  - i) What is the probability that at least 2 are defective?
  - ii) What is the probability that atleast 2 are defective?
  - b) In a bolt factory machines A, B and C manufacture respectively, 25%, 35% and 40% of the total output. Out of these output 5%, 4% and 2% are defective respectively. A bolt is picked up at random and is found to be defective. Find the probability that:
    - i) It is produced by machine B.
    - ii) It is produced by machine B or C.

### <u>PART-B</u>

Q.5 a) Explain the importance of calculating index numbers.

10

10

5x2

10

5

b) Using the following information, calculate Laspaye's, Paasche's and Fisher's index numbers:

	<u>20</u>	<u>010</u>	<u>20</u>	<u>)11</u>
Commodity	Price	Quantity	Price	Quantity
Α	20	8	40	6
В	50	10	60	5
С	40	15	50	15
D	20	20	20	25

a) Consider the data given below: Q.6

X: (Age)	Y: (Blood Pressure)
52	62
63	53
45	51
36	25
72	79
65	43
47	60
25	33

Obtain the two regression equations and find out the expected blood pressure of a person who is 49 years old? 15 5

- b) Discuss the importance of time series analysis in making business decision.
- Q.7 a) Fit a trend line by using OLS:

	Year	Product	ion ('000 quintals	5)	
	2005		80		
	2006		90		
	2007		92		
	2008		83		
	2009		94		
	2010		99		
	2011		92		15
b) Calcu	late the	coefficient of rank correlation	:		
	Marks I	by Judge X	Mark	s by Judge Y	
		52		65	
		53		68	
		12		43	
		50		38	
		45		77	
		41		48	
		37		35	
		38		30	
		<u>2</u> 5		25	
		27		50	5

15

# End Semester Examination, Dec. 2022 B. Com. (Hons.) – First Semester BUSINESS ORGANIZATION AND MANAGEMENT (BCOM-DS-101)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following in brief:
  - a) Differentiate between industry, trade and commerce.
  - b) Enumerate the objectives of business spectrum.
  - c) Differentiate between a partnership and a Joint Stock Company.
  - d) What are cooperative-societies? Describe its types in brief.
  - e) Discuss the 14 principles of management.
  - f) Enumerate the nature and role of management in business.
  - g) Describe organizational charts with the help of a diagram.
  - h) What is job analysis?
  - i) Illustrate the methods of recruitment.
  - j) How motivation helps the manager to maintain the decorum among its team?
     (CO-1, L-2) 2×10

### <u>PART-A</u>

Q.2 Examine how small scale and medium scale industry serve as a backbone of any economy? Explain in detail the small scale industries of India.

(CO-1, L-6) **20** 

- Q.3Critically analyze the steps required in preparation of setting up of a business<br/>plan. Explain with the help of an example.(CO-2, L-6) 20
- Q.4 What is departmentation and why it is important for any organization? Examine the various types of departmentation in detail with the help of diagrams and examples. (CO-2, L-5) 20

- Q.5 Planning is the foremost and continuous activity of management. Examine the statement by explaining the features, process, approaches, principles and limitations of planning.
   (CO-3, L-5) 20
- Q.6 Examine in detail the features, process and importance of motivation. Also discuss in detail Herzberg Two Factor Theory. (CO-4, L-5) **20**
- Q.7 For success of any organization, it is important to have a strong communication system. Examine the statement by explaining process, principles and barriers of communication. (CO-4, L-5) 20

### End Semester Examination, Dec. 2022 B. Com. (Hons.) — First Semester

# **BUSINESS ORGANIZATION AND MANAGEMENT (BCOM-DS-101)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- a) Answer the following questions: Q.1
  - What is business? i)
  - ii) Enlist the steps of registration of MSME online.
  - iii) Explain the characteristics of management.
  - iv) Elaborate the types of recruitment in any organization.
  - v) How does outsourcing helps the companies to focus on their important departments? [CO-2][L-5] 2×5
  - b) Write short notes on the following:
    - Cooperative societies. i)
    - ii) Managerial grid.

[CO-2][L-5] 5×2

[CO-2][L-5] 5×4

# PART-A

- Q.2 a) Small and medium-sized enterprises (SMEs) are labour intensive, have the advantage of low cost of production and can make good use of locally available resources pushing demand and growth. Analyze the statement in detail with suitable [CO-1][L-5] 15 example.
  - b) Success or failure of any business depends upon the environment. Examine the statement with suitable example. [CO-2][L-5] **5**
- Write short notes on the following: Q.3
  - a) Multi-national corporation.
  - b) Partnership.
  - c) Sole-proprietorship.
  - d) Setting up a business plan.
- Examine in detail the departmentation and its types with the help of diagrammatic Q.4 representation and examples. [CO-3][L-6] **20**

# PART-B

- a) "Future is a moving target. It may not be possible to anticipate future changes Q.5 accurately and provide for them in plans". Analyze the statement carefully considering all aspects relating to planning concept. [CO-3][L-4] 8
  - b) Staffing is the process of appointing the correct person at the correct time on correct place, by following rigorous process of placing human resource in the organization. Examine in detail the concept of staffing and its elements. [CO-3][L-6] **12**
- Q.6 Leadership can be defined as an action of leading a group of people or organization. Examine the concept of leadership and its styles which are practiced in an organization. [CO-4][L-5] **20**
- a) Examine the concept of controlling and its process in detail. O.7 [CO-4][L-5] **10** b) Analyse the principles of communication and barriers of communication in detail. [CO-4][L-5] 10

### End Semester Examination, Dec. 2022 B. Com. (Hons.) – First Semester FINANCIAL ACCOUNTING (BCOM-DS-102)

#### Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

- Q.1 Answer the following questions:
  - a) State what is end product of financial accounting.
  - b) List any five users who have indirect interest in accounting.
  - c) When should revenue be recognized?
  - d) State the three fundamental steps in accounting process.
  - e) Write the difference between return-inward and return-outward.
  - f) State the need for preparation of bank Reconciliation Statement.
  - g) Give two examples of error of principle.
  - h) What are the causes of depreciation?
  - i) What are the items shown under heading 'Reserve and Surplus'?
  - j) State the difference between dissolution of partnership and dissolution of firm.

2x10

- Q.2 Bobby opened a consulting firm and completed these transactions during November, 2022:
  - a) Invested Rs. 4,00,000/- cash and office equipment with Rs. 1,50,000/- in a business called Bobbie Consulting.
  - b) Purchased land and a small office building. The land was worth Rs. 1,50,000/- and the building worth Rs. 3,50,000/-. The purchase price was paid with Rs. 2,00,000/- cash and a long term note payable for Rs 8,00,000/-.
  - c) Purchased office supplies on credit for Rs 12,000/-.
  - d) Bobbie transferred title of motor car to the business. The motor car was worth Rs 90,000/-.
  - e) Purchased for Rs. 30,000/- additional office equipment on credit.
  - f) Paid Rs 7,500/- salary to the office manager.
  - g) Provided services to a client and collected Rs 30,000/-.
  - h) Paid Rs 4,000/- for the month's utilities.
  - i) Paid supplier created in transaction (c).
  - j) Purchase new office equipment by paying Rs 93,000/- cash and trading in old equipment with a recorded cost of Rs 7,000/-.
  - k) Completed services of a client for Rs 26,000/-. This amount is to be paid within 30 days.
  - I) Received Rs 19,000/- payment from the client created in transaction (k).
  - m) Bobby withdrew Rs 20,000/- from the business.
  - Analyze the above stated transactions and open the following T-accounts: Cash, client, office supplies, motor car, building, land, long term payables, capital, withdrawals, salary, expense and utilities expense. [CO-1] [L-2] **20**
- Q.3 Answer the following:
  - a) Explain the reasons where the balance shown by the bank passbook does not agree with the balance as shown by the bank column of the cash book.

- b) What is a suspense account? Is it necessary that suspense account will balance off after rectification of the errors detected by the accountant? If not, then what happens to the balance still remaining in suspense account? [CO-2] [L-2] **10**
- Q.4 The following is the trial balance on June 30, 2011 of the Modern Manufacturing Company Ltd.

Details	<b>Amt.</b> (₹)	Details	Amt.(₹)
Stock, 30th June,	7,500	Dividend paid in, August, 2010	500
2010			
Sales	35,000	Interim Dividend paid in Feb., 2011	400
Purchases	24,500	Capital- 10,000 ₹ 1 shares full Paid	10,000
Productive wages	5,000	Debtors	3,750
Discounts (Dr)	700	Creditors	1,750
Discounts (Cr)	500	Plant and machinery	2,900
Salaries	750	Cash in Bank	1,620
Rent	495	Reserve	1,550
General expenses	1,705	Loan to Managing Director	325
Profit and loss	1,503	Bad Debts	158
account,			
30th June 2010 (Cr)			

Stock, on June 3, 2011 Rs. 8,200/-, you are required to make out the trading account, and profit and loss account for the year ended June 30, 2011 and the balance sheet as on the date, you are also to make provision in respect of the following: i) Depreciate, machinery @10% per annum; ii) Reserve 5% for discount on debtors; iii) One month rent Rs. 45 was due on 30th June; and iv) six moth's insurance, included in general expenses, was unexpired at Rs.75. [CO-3] [L-4] **20** 

### <u>PART-B</u>

- Q.5 Differentiate between:
  - a) Receipt and Payment Account.
  - b) Income and Expenditure Account.

#### [CO-3] [L-3] **10×2**

- Q.6 Answer the following questions:
  - a) On 1st April, 2008, Bihar Collieries obtained a machine on the hire purchase system, the total amount payable being Rs 2,50,000/-. Payment was to be made Rs 50,000/- down and the balance in four annual installments of Rs 50,000/- each. Interest charged was at the rate of 15 per cent. At what value should the machine be capitalized? [CO-3] [L-3] **10**
  - b) PS acquired a plant delivered on April 1, 2010 on the following terms:
    - i) Initial payment of Rs 40,000/- immediately; and
    - ii) 4 half-yearly instalments of Rs 30,000/- each commencing September 30, 2010. Interest is 10% with yearly rests. What is the cash price? [CO-3] [L-3] **10**
- Q.7 State the accounting treatment for the following:
  - a) Unrecorded assets.
  - b) Unrecorded liabilities.

### End Semester Examination, Dec. 2022 B.Com. – First Semester FINANCIAL ACCOUNTING (BCOM-DS-102)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following questions:
  - a) Enumerate main objectives of accounting.
  - b) Who are external users of accounting information?
  - c) What is the basic accounting equation?
  - d) Why are the rules of debit and credit same for both liability and capital?
  - e) What is the difference between trade discount and cash discount?
  - f) Briefly explain the statement 'wrongly debited by the bank' with the help of an example.
  - g) Give two examples of error of commission.
  - h) Explain basic factors affecting the amount of depreciation.
  - i) What are the items shown under heading 'Miscellaneous Expenditure'?
  - j) Distinguish between firm's debt and partner's private debts.

2×10

- Q.2 Journalize the following transactions in the books of PS Bros.:
  - a) Rs 1,000 due from Pankaj are now bad debts.
  - b) Goods worth Rs 2,000 were used by the proprietor.
  - c) Charge depreciation @ 10% p.a for two month on machine costing Rs 30,000.
  - d) Provide interest on capital of Rs 1,50,000 at 6% p.a. for 9 months.
  - e) Rahul become insolvent, who owed is Rs 2,000 a final dividend of 60 paise in a rupee is received from his estate. [CO-1] [L-2] **20**
- Q.3a) Explain the process of preparing bank reconciliation statement with amended cash<br/>balance.[CO-2] [L-2] 10
  - b) What kinds of errors would cause difference in the trial balance? Also list examples that would not be revealed by a trial balance. [CO-2] [L-2] **10**
- Q.4 The following is the trial balance of Alfa Ltd, for the year ended June 30, 2011.

Details	Amt. (₹)	Details	Amt. (₹)
Land and Buildings	3,00,000	Sundry Creditors	40,000
Plant and Machinery	4,50,000	Bills Payable	20,000
Furniture and Fittings	40,000	General Reserve	2,00,000
Goodwill	60,000	Profit and Loss Account Balance (on 1.7.10)	90,000
Sundry Debtors	60,000	Sales	6,25,000
Bills Receivable	26,000	Purchase Returns	15,000
Investments (5% Government Securities)	30,000	Equity Share Capital	5,00,000
Cash in Hand	2,000	8% Preference Share Capital	2,00,000
Cash at Bank	55,000		
Preliminary Expenses	29,000		
Purchases	4,00,000		
Sales Return	10,000		
Stock on 1-7-10	85,000		
Wages	47,000	-	
Salaries	55,000		
Rent, rates and taxes	9,000		
Carriage Inwards	6,500		
Law Charges	2,500		
Trade Expenses	23,000		
	16,90,000		16,90,000
	the second se	1	the second

Prepare the profit and loss account and balance sheet of the company after taking the following particulars into consideration:

- a) The original cost of land and building plant and machinery and furniture and fittings was Rs. 2,50,000/-, Rs. 6,00,000/- and Rs. 60,000/- respectively- Additions during the year were building Rs. 50,000/- and plant Rs. 20,000/-.
- b) Depreciation is to be charged on plant and machinery and furniture and fitting at 10 per cent on original cost.
- c) Of the sundry debtors, Rs. 10,000/- is outstanding for a period exceeding 6 months, Rs. 5,000 is considered doubtful, while the others are considered good.
- d) The directors are entitled to a commission at 1 per cent of the net profits before charging such commission.
- e) Stock on 30th June, 2011 is Rs.1,30,000/-.
- f) Provide Rs.34,800/- for income tax.

#### <u>PART-B</u>

- Q.5 Differentiate between:
  - a) Receipt and Payment Account.
  - b) Income and Expenditure Account.
- Q.6 a) PS Tourist Service Ltd. purchased from Car Udyog Ltd. a motor van on 1st April 2019 the cash price being Rs 1,64,000/-. The purchase was on hire purchase basis, Rs 50.000 being paid on the signing of the contract and, thereafter, Rs 50,000 being paid annually on 31st March, for three years, Interest was charged at 15% per annum.

Depreciation was written off at the rate of 25 per cent per annum on the reducing installment system. PS Tourist Service Ltd. closes its books every year on 31st March. Prepare the necessary ledger accounts in the books of Delhi Tourist Service Ltd. [CO-3] [L-3] **10** 

b) On 1st April, 2019, SP acquired machinery on hire purchase system from PS Ltd., agreeing to pay four annual installments of Rs 60,000/- each payable at the end of each year. There is no down payment. Interest is charged @ 20% per annum and is included in the annual installments.

Because of financial difficulties, after paid the first and second installments, could not pay the third yearly installment due on 31st March, 2022, whereupon the hire vendor repossessed the machinery.

SP provides depreciation on the Machinery @ 10% per annum according to the written down value method. He closes his books of account every year on 31st March.

Show Machinery Account and the account of PS Ltd. for all the years in the books of SP. All workings should form part of your answer. [CO-3] [L-3] **10** 

- Q.7 On dissolution, how will you deal with partner's loan if it appears on the a) assets side of the balance sheet.
  - b) Liabilities side of balance sheet.

[CO-4] [L-3] **10×2** 

10×2

20

### End Semester Examination, Dec. 2022 B. Com. – First Semester MICRO ECONOMICS (BCOM-DS-103)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Fill in the blanks:
  - a) \_\_\_\_\_ Economics deals with what are the economic problems and how are they actually solved.
  - b) In case of expansion in demand, there is a \_\_\_\_\_ movement along the same demand curve.
  - c) Cross demand is positive in case of \_\_\_\_\_ goods, while negative in case of \_\_\_\_\_ goods.
  - d) The utility derived from the first unit of a commodity is known as \_\_\_\_\_.
  - e) Slope of indifference curve is measured by \_\_\_\_\_.
  - f) Rising average product is possible only when MP is \_\_\_\_\_ than AP.
  - g) Minimum point of MC curve comes \_\_\_\_\_ the minimum points of AC and AVC curves.
  - h) If MC is more than MR at a particular level of output, then producer will \_\_\_\_\_ the production to maximize the profits.
  - i) Under perfect competition, each firm faces a \_\_\_\_\_ demand curve.
  - j) Marginal revenue is \_\_\_\_\_ average revenue under monopoly. 2×10

#### <u>PART-A</u>

- Q.2 a) Discuss the claims of economics to be regarded as a science. What is the<br/>significance of the study of economics?[CO-2] [L-2] 10
  - b) Explain income and substitution effects of change in the price of commodity. How do they differ for normal and giffen goods? Explain using suitable diagram.

[CO-4] [L-3] **10** 

- Q.3 Explain the law of variable proportions. Also, explain various stages of this law with the help of table and suitable diagram. [CO-2, 3] [L-2] **20**
- Q.4 What is meant by Total Cost, Average Cost and marginal Cost? Explain the relationship between AC and MC with the help of schedule and diagram. [CO-2,3] [L-2] **20**

#### <u>PART-B</u>

- Q.5 Under perfect competition a firm can only make normal profit in the long-run while in the short period it may not be the case. Explain in detail. [CO-4] [L-5] **20**
- Q.6 "The monopoly price is always higher than the competitive price, whereas the monopoly output is less than the competitive output." Explain the statement.

[CO- 3,4] [L-4] **20** 

Q.7 What do you mean by monopolistic competition? Discuss the long-run equilibrium of a monopolistic competitive firm and also show excess capacity. Use diagram.

[CO- 2, 3] [L- 2] **20** 

### End Semester Examination, Dec. 2022 B.Com – First Semester MICRO ECONOMICS (BCOM-DS-103)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

[CO-1][L-1]

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following in brief:

a) Show interdependence between microeconomics and macroeconomics.

b) What are giffin goods? [CO-1][L-1] c) Enlist the determinants of demand. [CO-2][L-1] d) Diagrammatically show contraction and extension of demand. [CO-2][L-2] e) State the necessary condition of consumer's equilibrium in case of a single good. [CO-4][L-1] f) Yesterday, the price of envelopes was Rs 3 a box, and Julie was willing to buy 10 boxes. Today, the price has gone up to Rs 3.75 a box, and Julie is now willing to buy 8 boxes. Is Julie's demand for envelopes elastic or inelastic? What is Julie's elasticity of demand? [CO-2][L-3] g) Differentiate between returns to factor and returns to scale. [CO-][L-1] h) Enlist two examples of diseconomies of scale. [CO-3][L-1] i) Enlist components of social cost. [CO-1][L-1] i) What is cournot's duopoly model? [CO-4][L-1] 2×10

### <u>PART-A</u>

- Q.2 "Economics bridges the gap between economic theory and business<br/>practice." Justify the statement with examples.[CO-1][L-5] 20
- Q.3 Explain how isoquant curves and isocost lines determine the producer's equilibrium. [CO-2][L-2] 20
- Q.4a) "The long run average cost (LAC) curves are more likely to be L- shaped than<br/>U-shaped." Discuss the statement.[CO-3][L-2] 10
  - b) AC curve is U shaped. Explain with the help of a diagram. [CO-3][L-2] 10

- Q.5 Explain the main characteristics of a perfect competition. How are price and output of a commodity determined in short and long-periods in this market? [CO-4][L-2] 20
- Q.6 Discuss the price-output of a monopoly firm. Can it earn super-normal profits in the long run? Examine. [CO-4][L-2, 3] **20**
- Q.7 Define 'monopolistic competition'. Why does it tend to be multi-priced market? How does the firm determine its output and price under it? [CO-4][L-1,2] **20**

### End Semester Examination, Dec. 2022 B. Com.(Hons.) and B. Com (Hons.) ACCA – First Semester MICRO ECONOMICS (BCOM-DS-103)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Each question carries equal marks.

- Q.1 a) Show interdependence between microeconomics and macroeconomics. [CO-1][L-1]
  - b) Draw the hypothetical demand curves representing the following degrees of elasticity of demand:
     Elasticity of demand equals to one and Elasticity of demand is greater than one.

		[CO-2] [L-4]
c)	Explain calculation of marginal analysis of the firm.	[CO-3] [L-2]
d)	Differentiate between returns to factor and returns to scale.	[CO-3] [L-2]
e)	Explain marginal product and average product with the help of	a diagram.
		[CO-3] [L-2]
f)	When does internal diseconomies of scale arise?	[CO-3] [L-2]
g)	Distinguish between market price and normal price.	[CO-4] [L-2]
h)	When is a firm called price taker?	[CO-4] [L-2]
i)	List two examples of social cost.	[CO-2] [L-1]
j)	List tools to conduct a customer behavior analysis.	[CO-5] [L-2] <b>2x10</b>

### <u>PART-A</u>

- Q.2 How does the study of micro economics help a business manager in decision making? Illustrate your answer with the real world examples. [CO 1] [L-2,3] **20**
- Q.3 Analyze the position of producer equilibrium with the help of iso-quant curves.

[CO-3] [L-4] **20** 

Q.4 "The "U" shape of the long-run average cost curve is more flatter than that of the short run average cost curve." Analyze the statement. [CO-1] [L-4] **20** 

- Q.5 Explain the demand and price determination of a firm under perfect competition in the product market. [CO-4] [L-2] **20**
- Q.6 How is price determined under monopoly? Should monopoly be controlled and regulated? Comment. [CO-4] [L-2] 20
- Q.7What assumptions underline the Cournot's Duopoly model? Explain Cournot's<br/>equilibrium with the help of action-reaction curves.Explain Cournot's<br/>[CO-4] [L-1,2] 20

### End Semester Examination, Dec. 2022 B. Com. (Hons.) — First Semester **BUSINESS LAWS (BCOM-DS-104)**

Max Marks: 100 Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question. Q.1 State whether the following statements are *TRUE* or *FALSE*: a) Express contract means contract made by words spoken or written. b) An invitation to offer is not an offer. c) A contract becomes void due to inadequate consideration. d) All agreement entered into with the minor are not voidable. e) If there is no damage there is no fraud. f) Collateral transactions in case of wagering agreements are void. q) Quantum meruit means as much as is earned. h) The liability of surety is primary. i) Deposit of money in the bank is bailment.

i) Partners of LLP cannot file petition to the tribunal for winding up of LLP. 2×10

#### PART-A

- Q.2 Define "Consent". When is consent said to be free.
- Q.3 Define "Contract of guarantee". What are the essentials elements of contract of quarantee? [CO-2][L-2] **20**
- Q.4 Define the term contract of sale. Explain the essential elements of a contract of sale.

[CO-2][L-2] **20** 

[CO-1][L-2] **20** 

#### PART-B

- Q.5 What do you mean by negotiable instrument? Explain its characteristics. [CO-3][L-2] 20
- How can an LLP be incorporated and registered under LLP act2008? [CO-4][L-2] **20** Q.6
- Q.7 Explain the redressal mechanism under consumer protection act 1986. Also describe the rights and problems of consumer under consumer protect act. [CO-4][L-2] **20**

Time: 3 hrs.

No. of pages: 1

B. Com. (Hons.) - First Semester

### **INDIAN ECONOMICS AND SOCIAL ENVIRONMENT (BCOM-DS-105)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following questions:
  - a) What is HDI?
  - b) Name the act by which MRTP act is replaced.
  - c) State importance of government as a promoter of business.
  - d) What is cultural transmission?
  - e) What is structural change?
  - f) State two remedial measures taken by the government for sick industries.
  - g) Enlist two differences between balance of trade and balance of payments.
  - h) What is external debt sustainability?
  - i) Define 'sustainable economic development'.
  - j) Enlist two reasons for the introduction of reforms in India. 2×10

### <u>PART-A</u>

- Q.2"Business is the product of environment" explain and also discuss the nature of<br/>relationship between business and environment.[CO-2,3] [L-3] 20
- Changing role of government carries significant implications for business." Explain.
   [CO-2,3] [L-3,4] 20
- Q.4 Critically explain the performance of public sector in India. [CO-3, 4] [L-4] 20

- Q.5 Give a brief note on "EXIM Policy 2015-20". [CO-3,4] [L-2,4] **20**
- Q.6Explain nature and causes of globalization in India. What are the challenges faced by<br/>business in globalized world?[CO-2,3] [L-3] 20
- Q.7 Discuss economic reforms in India in the light of social justice. [CO-3,4] [L-4] **20**

### B. Com. (Hons.) and B. Com. (Hons.) ACCA — First Semester INDIAN ECONOMIC AND SOCIAL ENVIRONMENT (BCOM-DS-105)

Time:	3 hrs. Max	Marks: <b>100</b>
Note:	Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-B. Marks are indicated against early and TWO questions from PART-B. Marks are indicated against early and the part of the pa	estions from ach question.
Q.1	<ul> <li>Answer the following questions:</li> <li>a) State three dimensions of sustainability.</li> <li>b) What is culture adaption?</li> <li>c) Differentiate between economic growth and economic development.</li> <li>d) List four pillars of human development.</li> <li>e) State two objectives of public sector in India.</li> <li>f) Assess two reasons for definit in India's balance of payments.</li> </ul>	[CO-1][L-2] [CO-2][L-1] [CO-2][L-2] [CO-2][L-1] [CO-3][L-1]
	<ul> <li>i) Assess two reasons for dencit in India's balance of payments.</li> <li>g) What are the two benefits of foreign collaboration?</li> <li>h) List two negative effects of globalization for the industries.</li> <li>i) What are the e-governance initiatives taken by the government of export and import policy (2015-20)?</li> <li>j) What is the full form of CAMELS with reference to banking sector reforms?</li> </ul>	[CO-1][L-5] [CO-2][L-1] [CO-3][L-1] India under [CO-1][L-1] [CO-1][L-1] <b>2×10</b>

# <u>PART-A</u>

- Q.2 "There are varying internal and external factors that have an impact on businesses of all types and affect the business performance". Analyze the statement. [CO-3][L-4] **20**
- Q.3 Classify ways of measurement of economic development of a country. [CO-1][L-4] 20
- Q.4 "Recognition of the causes of industrial sickness gives way to solve the problems of a nation". Analyze the statement with focusing on the external and internal causes of industrial sickness. [CO-1][L-4] 20

- Q.5 Examine the export and import policy (2015-2020) in the context of its vision, mission and objectives. [CO-1][L-3] 20
- Q.6Describe the measures taken under economic reforms to promote privatization. Explain<br/>in detail.[CO-1,3][L-2] 20
- Q.7 Discuss economic reforms in India in the light of social justice and welfare. [CO-1][L-3] 20

### End Semester Examination, Dec. 2022 B. Com. – First Semester BUSINESS COMMUNICATION (BCOM-DS-106)

Time: 2 hrs.

Max Marks: 50

No. of pages: 4

Note: All questions are compulsory. Each question has **FOUR** options with **ONE** correct answer. Select the correct answer. All questions are of **ONE** mark each. There is no **NEGATIVE** marking. Mention the correct option for each question in the blank answer key given herein below. Calculator is not permitted.

	1.		2.	3.	4.	5.	<b>6</b> .		7.	8.	9.	10.	
	11.		12.	13.	14.	15.	16.		17.	18.	19.	20.	
	21.		22.	23.	24.	25.	<b>26</b> .		27.	28.	29.	30.	
	31.		32.	33.	34.	35.	36.		37.	38.	39.	40.	
-	41.		42.	43.	44.	45.	<b>46</b> .		47.	48.	49.	50.	
Q	.1	Kriti a)	ika Watches	th b	ie movie ) have w	before sh atched	e rea c) ł	id th nad v	e review. watched	d	) was w	[CO-1] [L- atching	1]
Q	.2	The a) a	e executiv are	e consult b	ant ) has bee	p en	romo c) ł	ted nave	previous been	month. d	) had b	[CO-1] [L- een	1]
Q	.3	Phy influ a) c)	sical gro Jencing. Behavior Communi	owth, in cation St	tellectual yle	develop	b) F d) <i>F</i>	t, e Persc Attitu	motional onality ide	develo	pment	are facto [CO-1] [L-	rs 1]
Q	.4	a)	Behavior	is the co b	mponent ) Cogniti	of attituc ve	le wh c) A	iich d Affec	can be or tive	ily obsei d	rved ind ) Emoti	irectly. [CO-1] [L- on	1]
Q	.5	As p a) (	oer recen costs	t exchanç b	ge rate, 1 ) cost	USD	c) c	 costir	eighty or ng	ne rupee d	es. ) costed	[CO-1] [L- d	1]
Q	.6	Beli a)	ef, opinic Communi	n, knowle cation b	edge, em ) Attitude	otions fee e	elings c) F	inte Persc	ention are onality	the cor d	mponen ) Behav	ts of: [CO-1] [L- vior	2]
Q	.7	All s a) a	senior me are prese	mbers nt b	) is prese	_ in the b ent	oard- c) ł	mee nave	eting toda present	y. d	) had p	[CO-2] [L- resent	1]
Q	.8	Whi a) ∣ c) ∣	ich tense Present c Past perfe	is used to ontinuous ect tense	o express s tense	our daily	/-rout b) F d) F	rese Prese Prese	ent simple ent indefi	e tense nite tens	se	[CO-1] [L-	2]
Q	.9	Lati a)	ka Have bee	sii n b	nging all a	afternoon en	and c)s	have shall	e just fini be	shed the	e practio ) am	ce. [CO-1] [L-	1]
Q	.10	Kati a) i	e and he is	r friends_ b	) was	also	invite c) ł	ed to nad	the wed	ding. d	) were	[CO-1] [L-	1]

Q.11	The company a) think	of its stak b) thought	eholders. c) thinks	[CO-1] [L-1] d) thinking
Q.12	Either of the two di a) looking	resses shall b) look	good. c) looks	[CO-1] [L-2] d) looked
Q.13	Each and every me a) has	mber to b) have	o vote. c) having	d) are
Q.14	A large number of s a) has	soldiers' b) is	died for the country. c) are	[CO-1] [L-2] d) have
Q.15	Half of the class a) were	empty. b) was	c) has	[CO-1] [L-1] d) have
Q.16	Physics a) were	difficult to unde b) are	rstand. c) is	[CO-1] [L-2] d) have been
Q.17	The quality of food a) have	here b) has	gone down. c) is	[CO-1] [L-1] d) are
Q.18	My mother, along v a) were	vith others, b) are	worried. c) have	[CO-1] [L-1] d) was
Q.19	Sheı a) need	not take a lot of stre b) needs	ss. c) needing	[CO-1] [L-2] d) has need
Q.20	None of the candid a) were	ates re b) have	esponded. c) has	[CO-1] [L-2] d) is
Q.21	What is marked b below options. a) Chivalry	y marked by honor b) Modesty	, generosity, and court c) Dignity	tesy? Choose from the [CO-1] [L-1] d) Integrity
Q.22	A word that is used a) Conjunction	to join the word is ( b) Adjective	called c) Noun	[CO-1] [L-2] d) Verb
Direc	tions: Choose whicl	n part of speech is th	ne underlined word repr	esenting.
Q.23	She was wearing real a) Adjective	eally beautiful earring b) Adverb	gs. c) Noun	[CO-1] [L-2] d) Preposition
Q.24	An enviro their unique potent a) exclusive	nment is one that ci ial. b) inclusive	reates opportunities for c) adaptable	all employees to realize [CO-1] [L-2] d) diverse
Q.25	The baby crawled ua) Preposition	Inder the bed. b) Conjunction	c) Adverb	[CO-1] [L-1] d) Noun
Q.26	is a code positive human inte a) Ethics	of conduct and a seractions. b) Etiquette	set of societal rules tha c) Mannerism	t acts as a catalyst for [CO-1] [L-2] d) Attitude

Q.27	I finishing the task since yeste a) have been b) had been	rday. c) has been	d)	[CO-1] [L-2] was
Q.28	Take your first left then go over the brida) Nounb) Preposition	lge. c) Verb	d)	[CO-1] [L-2] None of these
Q.29	There is a party next week though I dor a) Preposition b) Conjunction	n't think I can go. c) Adverb	d)	[CO-1] [L-2] Interjection
Q.30	The aim of inclusion is toa) embrace all people irrespective of rabb provides opportunities to people beloc) exclude the barriers of language d) develop attitudinal communication.	 ce, gender and disability onging to a particular co	/. mm	[CO-1] [L-2] nunity
Q.31	all the plays of Shakespeare. a) read b) am read	c) have read	d)	[CO-1] [L-2] had read
Q.32	She doesn't like to be disturbed when sl a) is working b) works	he (work). c) worked	d)	[CO-1] [L-2] working
Q.33	Rishi (perform) in this dance in: a) performs c) performed	stitute for five years. b) is performing d) has been performin	g	[CO-1] [L-1]
Q.34	He (be) weak in Maths from th a) being b) been	ne beginning. c) was	d)	[CO-1] [L-1] had been
Q.35	I (sent) mail to her last week. a) have sent b) had sent	c) had been sending	d)	[CO-1] [L-3] has send
Q.36	He (purchase) a house one month a) purchased c) has been purchasing	h ago. b) has purchased d) had been purchasin	g	[CO-1] [L-1]
Q.37	Fear of missing-out is a type of: a) Depression b) Failure	c) Sadness	d)	[CO-1] [L-1] Anxiety
Q.38	Where he (go) to pla a) did, go b) has, gone	y in the evening? c) does, go	d)	[CO-1] [L-1] did, went
Q.39	<ul> <li>What is the best preferred dress to wea</li> <li>a) business formals</li> <li>b) semi formals</li> <li>c) informal clothes if it is with known be</li> <li>d) depends on one's own comfort</li> </ul>	r in a corporate setting? usiness contacts		[CO-1] [L-1]
Q.40	What time you (reach a) do, reach b) does, reach	n) office in the morning? c) did, reached	, d)	[CO-1] [L-3] have, reached
Q.41	<ul><li>What is the rule to decide the color of the a) always wear black</li><li>b) the colour of the tie should match the colour of the tie should match the d) the colour of the tie should match the d) the colour of the tie should match the distribution of the distribution of</li></ul>	he tie? he colour of the shoe he colour of the shirt he colour of the belt		[CO-1] [L-3]

Q.42	What shoes should not be preferred for a) closed-toe shoes c) heels	<ul> <li>a general interview (for women)? [CO-1] [L-3]</li> <li>b) formal sandals</li> <li>d) casual shoes</li> </ul>							
Q.43	will ensure that everyone feels valued and importantly, adds value.								
	a) Inclusion b) Diversity	c) Attitude d) all of these							
Q.44	<ul><li>What is the best way to dress up if the in any other scenario?</li><li>a) follow your own dress code and judg</li><li>b) match your interview attire to the proc</li><li>c) try with all dress codes and choose of</li><li>d) be in formals</li></ul>	interview is for a job in a corporate setting or [CO-1] [L-3] ment ospective job one that you look best in							
Q.45	Mostly attitudinal barriers are faced by: a) Introverts b) Extroverts	[CO-1] [L-1] c) Passive Listeners d) Talkative persons							
Q.46	She (leave) for Russia yesterc a) leaves b) is leaving	lay. [CO-1] [L-3] c) has been leaving d) left							
Q.47	What should be avoided while buying a	new dress for the interview? (for women) [CO-1] [L-3]							
	<ul> <li>a) getting too flashy</li> <li>b) consulting someone with experience</li> <li>c) ensuring the right fit</li> <li>d) ensuring the colour and look is formation</li> </ul>	al (even if it looks extra formal)							
Q.48	Ethnically companies are 35	% more likely to outperform in corporate							
	a) diverse b) inclusive	c) advanced d) exclusive							
Q.49	Attitude is a trait and behavior is a) character, important c) human, essential	s an attribute. [CO-1] [L-3] b) human, inborn d) inborn, human							
Q.50	Which of this is a step in the active-lister	ning? [CO-1] [L-3]							

a) Interrupting b) Orating c) Interpreting d) Responding

# B. Com. (Hons.) / B. Com. (Hons.) Industry Integrated — Second Semester COMPUTER APPLICATIONS IN BUSINESS (BCOM-DS-201)

Time:	2 hrs.	Max Marks: <b>50</b> <i>No. of pages: 1</i>						
Note:	Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWC PART-A and TWO questions from PART-B. Marks are indicated agains	<i>questions from</i> <i>t each question.</i>						
Q.1	<ul> <li>Answer the following questions:</li> <li>a) Calculate 2's complement of 101101.</li> <li>b) Name any four input devices.</li> <li>c) What is a network firewall?</li> <li>d) Name any four network devices.</li> <li>e) What are messages and packets in computers?</li> </ul>	CO-2][L-2] <b>2×5</b>						
Q.2	Explain the generations of computers with examples.	[CO-2][L-2] <b>10</b>						
Q.3	Calculate the following: i) $(103)_{10}$ to base 2 ii) $(101010.1001)_2$ to base 10 iii) $(548)_8$ to base 2 iv) Add $(100110)_2$ and $(11001)_2$ v) Subtract $(10100)_2$ from $(1001010)_2$	[CO-3][L-5] <b>10</b>						
Q.4	Explain input and output devices in detail.	[CO-1][L-1] <b>10</b>						
	<u>PART-B</u>							
Q.5	<ul><li>a) Explain the use of computer applications in education institutions.</li><li>b) Explain desktop publication.</li></ul>	and financial [CO-1][L-1] <b>6</b> [CO-2][L-2] <b>4</b>						
Q.6	Explain the networks and its types in details.	[CO-3][L-2] <b>10</b>						
0.7	( $\Omega_2$ ) What is application software? Explain in detail							

b) Explain any five formulas in MS Excel. [CO-2][L-3] **6** 

## End Semester Examination, Dec. 2022 B. Com. (Hons.) – Second Semester MACRO ECONOMICS (BCOM-DS-202)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

[CO-1][L-1]

[CO-3][L-1]

[CO-1][L-1]

[CO-1][L-2]

[CO-1][L-2]

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each auestion.

- Q.1 Answer the following:
  - a) Who is the father of macroeconomics? [CO-4][L-1]
  - b) What is the difference between classical and keynesian school of economic thought? [CO-3][L-2] [CO-1][L-1]
  - c) Who regulates fiscal policy of India?
  - d) Define the concept of value added method.
  - e) List the components of investment function.
  - f) State the advantages of inflationary gaps.
  - q) How is full employment equilibrium maintained?
  - h) State two causes of inflation.
  - i) What is the difference between demand and aggregate demand? [CO-3][L-4]
  - i) What factors caused upward shift in the IS curve? [CO-4][L-2] 2×10

### PART-A

- It is rightly said that because of the difference between micro and Q.2 macroeconomics, it should not be interpreted that these are two mutually exclusive activities. In reality these are different methods of studying economic activities. Analyze the statement. [CO-1,3][L-4] 20
- a) Calculate National Income by Income and expenditure method: Q.3

Items	(₹ in crore)
Compensation of employees	250
Imports	20
Mixed Income of self employed	50
Gross fixed capital formation	120
Private final consumption expenditure	550
Consumption of fixed capital	10
Net factor income from abroad	20
Indirect taxes	100
Changes in Stock	20
Subsidies	20
Rent	100
Interest	200
Profit	50
Exports	10
Government final consumption expenditure	60

[CO-3][L-4] **15** 

b) Distinguish between intermediate consumption and final consumption. [CO-1[L-2] 5

- Q.5 "Monetary policy is an economic policy that manages the size and growth rate of the money supply in an economy." Analyze the statement. [CO-2][L-4] **20**
- Q.6 "The Phillips curve illustrates that there is an inverse relationship between unemployment and inflation in the short run, but not in the long run."Justify the statement. [CO-3][L-5] **20**
- Q.7 How is the LM curve affected by change in the money supply and the demand for money? Show it graphically. [CO-4][L-2,4] **20**

### End Semester Examination, Dec. 2022 B. Com. (Hons.) – Second Semester BUSINESS MATHEMATICS (BCOM-DS-203)

Time: <i>Note:</i>	3 hrs. Attempt <b>FIVE</b> questions in all; <b>Q.1 is compulsory</b> . Attempt any from <b>PART-A</b> and <b>TWO</b> questions from <b>PART-B</b> . Marks are indicat question.	Max Marks: <b>100</b> <i>No. of pages: 2</i> <b>TWO</b> questions ted against each
Q.1	<ul><li>a) What are equivalent matrices?</li><li>b) Write difference between matrix and determinant.</li><li>c) Calculate compound interest for Rs 1200/- @10% per annum for</li></ul>	[CO-1][L-1] [CO-1][L-1] 2 years.
	<ul> <li>d) Write formula for compound interest.</li> <li>e) Differentiate (1/x+x) w.r.t to x.</li> <li>f) Differentiate log(x+1) + x + 1 w.r.t. x.</li> <li>g) Integrate logx w.r.t. x.</li> <li>h) Define a set.</li> <li>i) What are the various functions in linear programming?</li> <li>j) What does graphical method tells us about LPP? [</li> </ul>	[CO-2][L-3] [CO-1][L-1] [CO-2][L-5] [CO-2][L-5] [CO-2][L-5] [CO-3][L-1] [CO-3][L-4] CO-3][L-4] <b>2×10</b>
Q.2	a) Solve the system of linear equations using matrix method. x + y = 1 x + z = -6 x - y = 2z - 2	[CO-2] [L-5] <b>10</b>
	b) If $A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$ show that $A^3 - 23A - 40I = 0$	[CO-2] [L-4] <b>10</b>
Q.3	a) Find the compound interest on Rs. 5,000 at 12% per years, if the interest is compounded semi-annually.	annum for 1.5 [CO-3] [L-4] <b>7</b>

- b) In return of a promise to pay Rs. 500 at the end of 10 years, a person agrees to pay Rs. 100 now, Rs. 200 at the end of 6 years and a final payment at the end of 12 years. If the rate of interest is 2% per annum effective, what should be the final payment? [CO-3] [L-4] 6
- c) The difference between S.I and C.I. of a certain sum of money is Rs. 52 at 20% per annum for 2 years. Find the principal. [CO-3] [L-4] **7**

Q.4 a) If 
$$y = (3x^2+3)^3/(4x^2+3)^4$$
, show that dy/ dx =  $2x - (2x^3)/(x^4-1)$ .  
[CO-4] [L-5] **10**

- b) Differentiate the following:
  - i) Log(log(log(x)))
  - ii) e^x-1/e^x
  - iii) (x^4-x^2-1)(log(x)

[CO-4] [L-5] **10** 

**P.T.O.** 

Q. 5 a) Integrate 
$$\int \frac{x+1}{(x^2+4x-5)} dx$$
. (CO-3) (L-4) 10  
b) Integrate  $\int \frac{1}{x \log x} dx$ . (CO-3) (L-4) 5  
c) Integrate (2x+4)^4(3x+4)^5 dx. (CO-4)(L-5) 5

- Q.6 a) State and prove D'Morgan's Law for union of set theory. (CO-4)(L-2) 10
  - b) Out of 40 students in a class, 16 study English, 22 Accountancy and 26 Economics. 5 study English and Economics, 14 Accountancy and Economics and 2 study all of three subjects. If each student study at least one of the three subjects, find the number of students who study:
    - i) English and Accountancy
    - ii) English, Accountancy but not Economics
    - iii) Only English

(CO-3)(L-4) **10** 

- Q.7 a) A manufacturer produces two different models X and Y, of the same product. Model X makes a contribution of Rs. 50 per unit and model Y, Rs. 30 per unit towards total profit. Raw materials r1 and r2 are required for production. At least 18 kg of r1 and 12 kg of r2 must be used daily. Also at most 34 hours of labor are to be utilized. A quantity of 2 kg of r1 is needed for model X and 1 kg of r1 for model Y. For each of X and Y, 1 kg of r2 is required. It takes 3 hours to manufacture model X and 2 hours to manufacture model Y. Formulate the problem as L.P.P.
  - b) Explain linear programming problems with examples. How we can say that this is the best method to calculate profit or loss with the help of graphical method?

[CO-4] [L-4] **10** 

### End Semester Examination, Dec. 2022 B. Com. (Hons.) – Second Semester CORPORATE LAWS (BCOM-DS-204)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 a) What is corporate veil?
  - b) How a company is incorporated?
  - c) Classify the types of companies.
  - d) Interpret how a membership can be terminated?
  - e) Differentiate between AGM and EGM.
  - f) Enlist the duties and powers of Board of Directors.
  - g) Who can be defined as whole time directors?
  - h) How liquidators are appointed?
  - i) What is MCA-21?
  - j) Define 'e-ballot'.

#### [CO-1] [L-2] 2×10

#### <u>PART-A</u>

- Q.2 Explain the provisions relating to content, alteration and doctrine of ultra vires under the memorandum of association. [CO-1] [L-5] **20**
- Q.3 Examine why prospectus is issued in companies and what is the impact of mis-statement issued in prospectus on shareholders? Also discuss the types of prospectus.
  [CO-2] [L-5] 20
- Q.4 a) Examine the requisitions of valid meetings. [CO-2] [L-5] 10
  b) Write a detailed note on 'Board meetings and its provisions'. [CO-3] [L-4] 10

#### <u>PART-B</u>

- Q.5 Discuss the provisions relating to appointment, legal position, disqualification and removal of directors in a company. [CO-2] [L-5] **20**
- Q.6 On what grounds can a company may wind up their business? Explain the provisions relating to winding up and its modes in detail. [CO-4] [L-6] **20**
- Q.7 Write detailed notes on:
  - a) National Company Law Tribunal (NCLT).
  - b) Fast Track Exit Mode.

[CO-4] [L-5] **10×2** 

B. Com. (Hons.) — Third Semester

#### CORPORATE ACCOUNTING (BCOM-DS-301/BCH-302)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) If a Share of Rs. 10 on which Rs. 8 is called-up and Rs. 6 is paid is forfeited. State with what amount the share capital account will be debited?
  - b) What is public company?
  - c) State the meaning of debentures issued as a collateral security.
  - d) What are the items shown under heading reserve and surplus?
  - e) State the nature of financial statements.
  - f) List out steps in valuation of shares.
  - g) Goodwill is to be valued at 3 years purchase of five years average profits. The profits for the last five years of the firm were: 2004 Rs. 2,400 2005 Rs. 3,000 2006 Rs. 3,400 2007 Rs. 3,200 2008 Rs. 4,000 Calculate the amount of goodwill.
  - h) Define "Sole underwriters".
  - i) Write a note on preferential creditors.
  - j) What is meant by contributory?

[CO-1][L-1] 2×10

- Q.2 A company issued 20,000 equity shares of Rs. 10 each payable at Rs. 3 on application, Rs. 3 on allotment, Rs. 2 on first call and Rs. 2 on second and the final call. The allotment money was payable on or before May 01, 2021; first call money on or before August 01, 2021; and the second and final call on or before October 01, 2021; 'X', whom 1,000 shares were allotted, did not pay the allotment and call money; 'Y', an allottee of Rs. 600 shares, did not pay the two calls; and 'Z', whom 400 shares were allotted, did not pay the final call. Pass journal entries and prepare the Balance Sheet of the company as on December 31, 2021.
- Q.3 a) What is meant by a debenture? Explain the different types of debentures?[CO-2][L-2] 10
   b) Describe the meaning of debenture issued as collateral securities. What type of accounting treatment is given to the issue of debentures in the books of accounts? [CO-2][L-2] 10
- Q.4 The following is the trial balance of Alfa Ltd, for the year ended June 30, 2011:

Details	Amt. (₹)	Details	<b>Amt.</b> (₹)
Land and Buildings	3,00,000	Sundry Creditors	40,000
Plant and Machinery	4,50,000	Bills Payable	20,000
Furniture and Fittings	40,000	General Reserve	2,00,000
Goodwill	60,000	Profit and Loss Account Balance (on 1.7.10)	90,000
Sundry Debtors	60,000	Sales	6,25,000
Bills Receivable	26,000	Purchase Returns	15,000
Investments (5% Government Securities)	30,000	Equity Share Capital	5,00,000
Cash in Hand	2,000	8% Preference Share Capital	2,00,000
Cash at Bank	55,000	-	
Preliminary Expenses	29,000		
Purchases	4,00,000		
Sales Return	10,000		
Stock on 1-7-10	85,000		
Wages	47,000	-	
Salaries	55,000		
Rent, rates and taxes	9,000		
Carriage Inwards	6,500	-	
Law Charges	2,500	An of the second se	
Trade Expenses	23,000		
	16,90,000		16,90,000

Prepare the profit and loss account and balance sheet of the company after taking the following particulars into consideration:

- a) The original cost of land and building plant and machinery and furniture and fittings was Rs. 2,50,000, Rs. 6,00,000 and Rs. 60,000 respectively- Additions during the year were building Rs. 50,000 and plant Rs. 20,000.
- b) Depreciation is to be charged on plant and machinery and furniture and fitting at 10 per cent on original cost.
- c) Of the sundry debtors, Rs. 10,000 is outstanding for a period exceeding 6 months, Rs. 5,000 is considered doubtful, while the others are considered good.
- d) The directors are entitled to a commission at 1 per cent of the net profits before charging such commission.
- e) Stock on 30<sup>th</sup> June, 2005 is Rs. 1,30,000.
- f) Provide Rs. 34,800 for income tax.

[CO-3][L-4] **20** 

- Q.5 Ram runs a chemist shop. His net assets on 31<sup>st</sup> December 2004 amount to Rs. 20, 00,000. After paying a rent of Rs. 20,000 a year and salary of Rs. 20,000 to the chemist, he earns a profit of Rs. 1,50,000. His landlord, who happens to be an expert chemist, is interested in purchasing the shop. 12% is considered to be a reasonable return on capital employed. What can expected by Ram as payment for goodwill? [CO-3][L-4] 20
- Q.6How liability of underwriters is determined when shares are fully underwritten with<br/>some firm underwriting?[CO-3][L-4] 20
- Q.7 PS Ltd went into liquidation on 31-03-2018 with the following liabilities:
  - a) Secured creditors Rs. 2,00,000 (securities realized Rs. 2,50,000)
  - b) Preferential creditors Rs. 6,000.
  - c) Unsecured creditors Rs. 3,05,000 The liquidator met liquidation expenses amount to Rs. 2,520. The liquidator entitled for remuneration @ 3 % on amount realized including secured asset held by secured creditors and 1.5 % on amount distributed to unsecured creditors. Assets (other than secured asset realized) Rs. 2,60,000. Prepare liquidators final statement of account. [CO-4][L-3] 20

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) — Third Semester PRINCIPLES OF MARKETING (BCOM-DS-302)

Time: 3 hrs.

Max Marks: **100** *No. of pages: 1* 

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) What is marketing? Explain the evolution of marketing concepts.
  - b) Define the consumer buying behavior process and factors affecting buying decisions.
  - c) Enumerate and explain the classification of products.
  - d) What is after sale services and what is its importance?
  - e) Discuss the factors affecting the choice of distribution channel. [CO-1][L-2] 4×5

### <u>PART-A</u>

- Q.2 How marketing environment affects the marketing strategies of an organization? Explain in detail. Also discuss the marketing mix elements of marketing in detail. [CO-1][L-5] **20**
- Q.3 a) Examine the concept of segmentation and its bases in detail. [CO-2][L-5] **10** 
  - b) Examine in detail the product mix and stages of product life cycle with the help of diagrammatic representation. [CO-2][L-5] **10**
- Q.4 a) Examine the pricing policies and strategies in detail. [CO-3][L-6] **10** 
  - b) What are the factors affecting promotion mix decisions? Also discuss the promotion mix elements.
     [CO-3][L-5] 10

### <u>PART-B</u>

- Q.5 Examine the retail industry of India in detail.
- Q.6 Marketers are approaching rural markets as they are highly untapped market. Analyze the statement by explaining characteristics of rural markets, rural consumers and rural marketing mix strategies. [CO-4][L-6] **20**
- Q.7 Write a detailed note on the following:
  - a) Digital marketing and its elements.
  - b) Marketing ethics.

[CO-4][L-5] **10×2** 

[CO-4][L-5] 20

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) - Third Semester BUSINESS STATISTICS (BCOM-DS-303)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Answer the following in briefly:
  - a) What do you mean by Negative Correlation?
  - b) Give an example of discrete and continuous series.
  - c) Write difference between sample and census.
  - d) What are cyclic variations?
  - e) Why Fisher is said to be an ideal index number?
  - f) Write two differences between classification and tabulation.
  - g) Define 'frequency polygon'.
  - h) Calculate median for the data given below:
    - 21, 16, 18, 29, 16, 11, 13, 20, 23.
  - i) Write the formula for calculating standard deviation for discrete series.
  - j) Give an example of individual and discrete series. [CO-1,2] [L-I, 2] **2x10**

#### <u>PART-A</u>

Q.2 a) "Classification is a step towards tabulation" Justify the statement. [CO-1] [L-2] 10
b) Draw histogram, frequency polygon and frequency curve for the given data:

Marks	0-3	3-6	6-9	9-12	12-15	15-18	18-21	21-24
Frequency	5	10	14	16	9	8	2	1

[CO-2] [L-3] **10** 

Q.3 a) Calculate median, mode,  $Q_3$ ,  $D_4$  and P73 for the date given below:

C.I.:	0-6	6-12	12-18	18-24	24-30	30-36	36-42
Frequency	2	5	13	6	4	2	1

[CO-2[L-3] 10

b) The score of two batsmen X and Y in 8 innings is given below:

X:	58	61	49	54	63	0	17	12
Y:	89	36	71	30	16	11	64	72

Find:

i) Who is a better batsmen?

ii) Who is more consistent batsmen?

Q.4 a) Three bags contain 4 red, 6 black; 7 red, 2 black and 4 red and 8 black balls respectively. One of the bag is selected at random and a ball is drawn from it. If the ball drawn is red, find the probability that it is drawn from the third bag.

[CO-4] [L-5] **10** 

[CO-3] [L-5] **10** 

- b) A box contains 70 discs numbered 1 to 70. One disc is drawn at random from the box. What is the probability that it bears?
  - i) a two-digit number
  - ii) a perfect square
  - iii) a multiply of 5
  - iv) a number divisible by 3 and 5.

[CO-4] [L-5] **10 P.T.O.**  Q.5 a) Calculate Karl Pearson's coefficient of correlation and rank correlation coefficient for the data given below:

X:	21	24	48	42	24	42	34	30
Y:	73	54	60	60	62	64	50	54

Comment on the answer.

b) Fit a regression equation of X on Y and Y on X for the data given below:

X:	12	18	15	17	20	27	20	14
Y:	70	55	60	60	63	68	50	55
Also find	the val	ue of Y if	X = 30.				[CO-3]	[L-3] <b>10</b>

Q.6a) What do you mean by value Index number? Write the limitations and uses of an<br/>index number.[CO-2] [L-2] 10

b) Construct Fisher's Ideal Index Number and show that the Time Reversal and Factor Reversal Tests are satisfied by Fisher's Ideal formula for Index number.

commodities	Price	Quantity	Price	Quantity
	(2009)	(2009)	(2011)	(2011)
А	5	8	3	4
В	5	7	9	6
С	4	5	4	4
D	6	6	5	7

[CO-5] [L-4] **10** 

[CO-3] [L-3] 10

- Q.7a) What do you mean by time series? Write the components of time series. Also, write<br/>the applications of time series in business.[CO-3] [L-3] 10
  - b) Calculate trend using least square method for the data given below and also estimate trend for year 2010.

Years:	2002	2003	2004	2005	2006	2007	2008
Production:	2	4	7	5	3	4	2

[CO-5] [L-3] **10** 

# End Semester Examination, Dec. 2022 B. Com. (Hons.) — Third Semester FINANCIAL MARKRTS AND INSTRUMENTS (BCOM-DS-304)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Answer the following in brief:
  - a) What is an asset finance company?
  - b) Enlist any one difference between 'capital market and money market'.
  - c) What is NAV?
  - d) What is dematerialization?
  - e) Why is financial revolution necessary in India?
  - f) What are private mutual funds in India?
  - g) What are qualitative methods of credit control by RBI?
  - h) What is IRDA?
  - i) What is principle of subrogation?
  - j) What is transmutation effect?

#### <u>PART-A</u>

Q.2 What does SEBI mean? Explain the role of SEBI in the capital market.

[CO-1,2] [L-2] **20** 

- Q.3 What is factoring? Explain the mechanism of factoring in detail. [CO-2] [L-4] 20
- Q.4 Explain structure of mutual funds in India. [CO-4] [L-2,3] 20

### <u>PART-B</u>

- Q.5 What is a commercial bank? Differentiate between a commercial bank and a central bank. [CO-2,3] [L-2] 20
- Q.6 What are development banks? Describe the objectives of development banks in India. [CO-4] [L-2] 20
- Q.7 "Portfolio management presents the best investment plan to the individuals as per their income, budget, age and ability to undertake risk". Analyze the statement.
   [CO-2, 3] [L-3] 20

2×10

### End Semester Examination, Dec. 2022 B. Com. (Hons.)—Third Semester FINANCIAL MARKET AND INSTRUMENTS (BCOM-DS-304)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

Q.1 Answer the following questions.

a)	What are the basic elements of well-functioning of a financial system?	[CO-1][L-1]
b)	Differentiate between 'money market' and 'capital market'.	[CO-2][L-2]
c)	What is dematerialization?	[CO-1][L-1]
d)	Differentiate between factoring and forfaiting.	[CO-1][L-2]
e)	What are interval scheme mutual funds?	[CO-2][L-1]
f)	What is NAV?	[CO-4][L-1]
g)	Enlist one difference between commercial bank and central bank.	[CO-2][L-2]
h)	Give two responsibilities of an insurer.	[CO-2][L-1]
i)	What is active portfolio management?	[CO-2][L-1]
j)	Enlist two quantitative methods of credit control by Reserve Bank of India.	[CO-4][L-1]
		2×10

### <u>PART-A</u>

- Q.2 SEBI was setup, "To promote orderly and healthy growth of securities market and protection of investors." With reference to this statement analyze the objectives of SEBI. [CO-3][L-4] **20**
- Q.3
   Does a credit rating assure repayment? Credit rating establishes a link between risk and return. Justify the statement.

   [CO-2][L-2,5]
   20
- Q.4 Explain in detail, the working mechanism of mutual finds in India. [CO-3][L-2] 20

- Q.5 "The future of each bank depends on how well it can leverage the latest innovations to focus on customer needs, wants, and behaviors". Justify the statement. [CO-2][L-5] **20**
- Q.6 What are development banks? Evaluate the need of development banks in India. [CO-2][L-1,5] 20
- Q.7 Explain the guidelines of SEBI for portfolio management schemes in India. [CO-3][L-2] 20

B. Com. (Hons.) – Third Semester BASICS OF ENTREPRENEURSHIP (BCOM-DS-305)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

2×10

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following in brief:
  - a) List the myths of entrepreneurship.
  - b) List the five principles of effectuation model.
  - c) What are the five questions which help evaluate a business idea?
  - d) Define 'mind mapping'.
  - e) What is market segmentation?
  - f) List the steps to be followed in the Blue Ocean Strategy.
  - g) List different kinds of jobs from a customer's perspective.
  - h) Define 'entrepreneurship'.
  - i) What is outcome driven innovation?
  - j) What is D.S.I.R.U.P.T?

### <u>PART-A</u>

Q.2 a) Draw a diagram and explain the five stages of design thinking. [CO-1] [L-3] 10
 b) Explain risk, resilience and failure concept. [CO-1] [L-3] 10

- Q.3. Explain with examples decision matrix analysis and paired comparison to evaluate ideas. [CO-2] [L-4] 20
- Q.4 The lean startup methodology is used to develop products and businesses in a short period of time, which allows the creator of the product or business to quickly determine if their business model is a viable one. Justify. [CO-3] [L-3] **20**

### <u>PART-B</u>

- Q.5 An effective way to get a bucket list of questions is to look at mapping the consumption chain. Comment. Also draw the consumption map. [CO-3] [L-5] **20**
- Q.6 To design the value proposition for an intended product launch use value proposition canvas. Explain. [CO-3][L-5] **20**
- Q.7 Write short notes on:
  - a) Prototyping.
    - b) MVP.

[CO-4] [L-4] 10×2

### End Semester Examination, Dec. 2022 B. Com. (Hons.)—Third Semester BASICS OF ENTREPRENEURSHIP (BCOM-DS-305)

#### Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following in briefly:
  - a) Define "Risk and Resilience".
  - b) What is effectuation model?
  - c) What is decision matrix analysis?
  - d) Define "Mind mapping".
  - e) What is niche marketing?
  - f) List the steps to be followed in the blue ocean strategy.
  - g) What are the different kinds of prototypes?
  - h) Define "Entrepreneurship".
  - i) What is outcome driven innovation?
  - j) What is D.S.I.R.U.P.T?

### <u>PART-A</u>

- Q.2 a) Draw a diagram and explain the five stages of design thinking. Also explain the principles of design thinking. [CO-1][L-3] 15
   b) Explain the myths of entrepreneurship. [CO-1][L-3] 5
- Q.3 Explain with examples paired comparison and five question framework to evaluate ideas. [CO-2][L-4] 20
- Q.4 Explain the build-measure-loop.

### <u>PART-B</u>

- Q.5 "An effective way to get a bucket list of questions is to look at mapping the consumption chain". Comment on it. Also draw the consumption map. [CO-3][L-5] **20**
- Q.6"To design the value proposition for an intended product launch use value proposition<br/>canvas". Explain in detail[CO-3][L-5] 20
- Q.7 Write short notes on the following:
  - a) Prototyping.
  - b) MVP.

[CO-4][L-4] 10×2

2×10

# [CO-3][L-3] **20**

B. Com. (Hons.) — Third Semester

### CONSUMER BEHAVIOUR (BCOM-DS-306)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

Q.1 Answer the following questions:

2
2
2
2
2
5
5
1,2][L-3,4]
•

# <u>PART-A</u>

- Q.2 Define the concept of buying behavior and explain its scope. Why is it desirable to study it in marketing? [CO-1][L-5] **20**
- Q.3 a) "Consumer behaviour is strongly affected by perception" elucidate this statement. [CO-2][L-5] 10
  - b) What is the relevance of personality and self-concept for understanding consumer behaviour? [CO-2][L-5] **10**
- Q.4Describe the classical conditioning theory. Explain the strategic application classical<br/>condition theory in consumer behaviour.[CO-3][L-5] 20

### <u>PART-B</u>

- Q.5 Write short notes on the following:
  - a) Reference groups.
  - b) Culture.

[CO-3][L-5] 10×2

- Q.6 a) What is adoption process? Discuss in detail various stages involved in the adoption process. [CO-3][L-4] 15
   b) Explain in brief opinion leadership. [CO-4][L-4] 5
- Q.7 Write short notes on the following:
  - a) Consumer profiling.
  - b) Rural consumer.

[CO-4][L-5] **20** 

B. Com. – Fourth Semester

#### **TAXATION LAWS AND PRACTICES (BCOM-DS-401)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

- Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.
- Q.1 a) An individual is said to be resident in India if :
  - i) He is in India in the previous year for a period of 182 days or more
  - ii) He is in India for period of 60 days or more during the previous and 365 days or more during the four years immediately preceding previous year
  - iii) i) and ii)
  - iv) None of the above
  - b) Previous year means the financial year immediately preceding the:
    - i) Accounting year
    - iii) i) and ii)

ii) Assessment year iv) None of the above

ii) Residential status

iv) None of the above

- c) The tax payer liability is determined with reference to his or her:
  - i) Living status
  - iii) Social status
- d) HRA is:
  - i) Allowance
  - iii) Perquisites

- ii) Deduction
- iv) All of the above
- e) Entertainment Allowance is allowed for deduction only in case of \_\_\_\_\_\_.
  - i) Government employee
- ii) Non-Government employee

iii) Both i) and ii)

iv) None of the above

- f) Who is an Assessee?
- g) What is agricultural income?
- h) What is short term capital gain?
- i) Explain the computation of gratuity in case of non-government employee.
- i) What is the difference between pension and family pension?

2×10

# PART-A

- a) Mr. Arun, joined ABC Co. Ltd. in India on 1st June, 2012. On 1st December, 2013, O.2 he went to Europe on deputation. On 1st April, 2016, he came back to India and left for Russia again on 31st May, 2017. He returned to India and joined his original post on 1st June, 2020. Determine his residential status for the A.Y. 2022-23. (CO2, L3) 10
  - b) Under what circumstances an assesse will be considered as ordinary resident, not ordinary resident and non resident? Explain the case of individual. (CO2, L2) **10**
- Q.3 (CO-2, L-2) 20 Discuss any 20 exempted incomes under section 10.
- Q.4 Mr Namit is a manager of a company HUL Ltd in Delhi. He retires from service on 31 Dec 2021 after completion of 28 years and 9 months. The following details are available:
  - a) Basic salary Rs 8,000 pm.
  - b) House rent allowance received Rs 3,000 pm and rent paid Rs 2,500 pm.
  - c) Lunch allowance Rs 100 per day for 80 days when Mr Namit was on field.

- d) Reimbursement by company: salary of sweeper and watchman Rs 1200 pm to each.
- e) He received gratuity of Rs 2,00,000/-. He was not covered under gratuity payment act.
- f) After retirement, he is in receipt of pension Rs 3,500 pm and on 1 March 2021 gets  $\frac{1}{2}$  pension commuted for Rs 1,50,000/-.
- g) He also deposited Rs 10,000 in PPF and LIC premium Rs 4,000/-.

Compute the total taxable salary of Mr Namit. [CO2, L3] 20

### <u>PART-B</u>

- Q.5 What is clubbing of incomes. Discuss the rules of set off and carry forward with imaginary figures. [CO3, L3] 20
- Q.6 What is tax planning? What are the broad distinctions between tax avoidance and tax evasion, tax planning and tax management? [CO3, L 1] **20**
- Q.7 X, an individual, submits the following information related to AY 2022-23:

	Profits	Loss
Income From Salary	1,42,000	
Income from House Property		
House A	1,15,000	
House B		1,17,000
House C		3,21,000
Profit & Gain from Business/Profession		
Business A	1,08,000	
Business B		1,18,000
Business C (speculative)	1,11,000	
Business D (Speculative)		123000
Capital Gains		
STCG	1,06,000	
STCL		128000
LTCG	12,500	
Income from other sources		
Income from Card Games	1,08,000	
Loss from Card game		1,07,010
Loss on maintenance of horse race		1,06,000
Interest on securities	1,04,000	

Calculate the amount of loss which can be carry forward and being set off for the assessment year. [CO3, L3] 20
#### B.Com (Hons) – Fourth Semester COST ACCOUNTING (BCOM-DS-402 / BCH-402A / BCH-402)

Time: 3 hrs.

Max Marks: 100

 $4 \times 5$ 

No. of pages: 1

Note: Attempt **FIVE** questions in all. **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Write short notes on:
  - a) Elements of cost.
  - b) Economic order quantity.
  - c) Cost sheet format.
  - d) LIFO method and its suitability.
  - e) Transport costing.

#### <u>PART-A</u>

- Q.2 a) Do you think cost accounting and management accounting is different from each other? Give difference. [CO-1,2] [L-1,2] **10** 
  - b) Give a detailed note on various types of cost. [CO-1,2] [L-1,2] **10**
- Q.3 The following are the details of materials in respect of a certain sum of item of M/S Raj and Company:

01.01.2019 Purchases 600 units @ Rs20 each. 06.01.2019 Purchases 200 units @ Rs24 each. 15.01.2019 Sales 200 units. 17.01.2019 Purchases 300 units @ Rs30 each. 19.01.2019 Sales 400 units. 21.01.2019 Purchases 300 units @ Rs40 each. 25.01.2019 Sales 350 units. Find out the cost of closing stock as on 31.01.2019 according to following methods: a) FIFO basis. b) Weighted average Price Method. [CO-3,4] [L-3,4,5] **20** 

Q.4 What do you understand by the overheads? Classify overheads and explain the same. [CO-3,4] [L-3,4,5] **20** 

#### <u>PART-B</u>

- Q.5 In few industries flow of production of one department to another is not uniform. It is the nature of job which determines the department through which it is processed. Which type of costing is used in these industries? Write various objectives and features of this type of costing.
   [CO-1,2] [L-1,2] 20
- Q.6 What is contract costing? Give its features and importance. [CO-1,2] [L-1,2] **20**
- Q.7 Even if services are intangible, they can still come in the boundary of costing. Identify the term used for costing of services. What are its characteristics? Explain the procedure of transport costing.[CO-1,2] [L-1,2] 20

#### End Semester Examination, Dec. 2022 B. COM. (HONS) – Fourth Semester BUSINESS RESEARCH METHODS (BCOM-DS-403)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 a) Faced with increasing absenteeism and low productivity, your HR manager proposes that a job satisfaction study across levels is required in the company. Advise the type of research can be conducted and support your answer with logical reasoning.
  - b) The diet drink manufacturer in the study finds that young women are more health conscious and are looking at low calorie options. Thus, any communication or advertisement for the product has to emphasize the health aspect. The purchase probability is also influenced by their education level and the nature of their profession. Other factors such as available brands, celebrity endorsement and dieticians' recommendations also have impact on them. Advise the research problem, objectives of the study and also prepare research design.
  - c) What is itemized scale rating? Explain the issues to be considered while designing itemized rating scale for survey researches with examples.
  - d) You plan to export semi-precious stones from Jaipur to countries like: USA, Canada, European Union. What would be the nature of information required by you? How would secondary data sources help you here?
  - e) Design two examples of each type of questions: Open-ended questions, Dichotomous questions, multiple choice questions and Likert Scale questions.

(CO-1, L-6) **4×5** 

### <u>PART-A</u>

- Q.2 Why business research is important for the growth of any organization in the market? Examine the concept of business research and its application in business world. Also examine the following:
  - a) Hypothesis and its types.
  - b) Unit of analysis.
  - c) Deductive theory and inductive theory.

(CO-2, L-5) **20** 

- Q.3 What is a research problem? Analyze the research problem process in detail and illustrate with examples the difference between research problem and management problem. (CO-2, L-4) 20
- Q.4 Differentiate between secondary sources and primary sources of data collection. Also explain the methods in detail used for secondary data and primary data collection with illustrations. (CO-3, L-5) 20

#### <u>PART-B</u>

Q.5 Explain the principles to be followed for an ideal questionnaire design with examples. Also, draft a questionnaire to ascertain the amount of money students spend on eating outside. (CO-3, L-6) 20

Q.6 a) Examine the concept of sampling and explain the probability sampling design methods and non-probability sampling methods in detail with suitable examples. [CO-4] [L-5] 12

- b) A large precinct was subdivided into 25 smaller areas. Then, five of these areas were selected at random, and residents in these five areas were interviewed. Identify with a brief reasoning what method of sampling has been adopted here.
   [CO-4] [L-5] 8
- Q.7 Discuss in detail the steps that a researcher needs to follow to formulate a good research report. Also examine the guidelines for report writing and various types of reports used.
  [CO-4] [L-5] 20

B. Com. (Hons.) — Fourth Semester E-COMMERCE (BCOM-DS-404/BCH-404)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

#### Q.1 a) *Answer the following questions:*

- i) Differentiate between e-commerce and e-services.
- ii) Why e-commerce is gaining popularity?
- iii) What are online commerce options?
- iv) Describe e-cash payment mode.
- v) Define "Firewall".
- b) Write short notes on the following:
  - i) Viruses.
  - ii) Mobile commerce.

#### [CO-2][L-5] 5×2

[CO-1][L-3] 2×5

#### <u>PART-A</u>

- Q.2 Examine the concept of e-commerce in detail. Also explain the e-commerce models with examples. [CO-1][L-5] 20
- Q.3 Discuss in detail the electronic payments system followed in India. [CO-3][L-6] 20
- Q.4Examine in detail the concept of e-governance. Also explain initiatives in detail taken by<br/>Indian government.[CO-3][L-5] 20

### <u>PART-B</u>

- Q.5 Examine the online payment through card system and threats to e-commerce in detail. [CO-3][L-6] **20**
- Q.6 What is cryptography? Examine the concept in detail. Also discuss the cryptographic attacks. [CO-4][L-5] 20
- Q.7 Explain the following in detail:
  - a) Online goods and services.
  - b) Customer services.

[CO-4][L-5] **10×2** 

B. Com. (Hons.) — Fourth Semester

#### ORGANIZATIONAL BEHAVIOUR (BCOM-DS-406)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following:
  - a) What are the components of attitude?
  - b) Define "Functional stress".
  - c) Differentiate between groups and team.
  - d) Define "Leadership style".
  - e) Define "Negotiation".
  - f) Mention any two resolution of conflict management.
  - g) Explain resistance to organizational change.
  - h) Explain the managerial roles.
  - i) Role of socialization process in creating organizational culture.
  - j) Define "Informal communication".

<u>PART-A</u>

- Q.2 How does knowledge of organizational behavior; contribute to proper management of organizations? Explain with suitable examples. "Increasing workforce diversity in organizations poses challenges and opportunities for managers". Discuss the issue with suitable examples. [CO-1][L-3] 20
- Q.3a) How does knowledge of individual behavior contribute to proper management of<br/>organizations? Explain with suitable examples.[CO-1][L-4] 10
  - b) Write short notes on the following:
    - i) Determinants of personality.
    - ii) Discuss the various types of values.
- Q.4 Define the consequences of stress with suitable examples. Suggest ways to deal with stress. What role does motivation play in the workplace? [CO-2][L-4] **20**

### <u>PART-B</u>

- Q.5 How are groups' formed? Discuss the different types of groups being formed in organizations and discuss the various communication barriers and ways to overcome with them.
  [CO-3][L-4] 20
- Q.6 "Leadership is the process by which an executive directs, guides and influence the works of other", explain it and also discuss the significance of leadership in management. Discuss the various causes of organizational conflict. How is conflict handled in the workplace? [CO-3][L-5] 20
- Q.7 Write short notes on the following:
  - a) Organizational change
  - b) Organizational culture.

[CO-4][L-3] 10×2

[...][-.]..

[CO-1][L-4] **5×2** 

a and af

2×10

### End Semester Examination, Dec. 2022 B. Com. (Hons.) — Fifth Semester MANAGEMENT ACCOUNTING (BCOM-DS-501)

Time: 3 hrs.

Max Marks: 100

2×10

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Answer the following in briefly:
  - a) Differentiate between cost control and cost reduction.
  - b) Define "Flexible budget".
  - c) What is zero based budgeting?
  - d) Describe uses of standard costing.
  - e) Define "Labour variance".
  - f) Discuss break even analysis.
  - g) Give two managerial implications of marginal costing.
  - h) Define "Profitability ratios".
  - i) Give two elements of 'cash from investing activities'.
  - j) Give two examples of responsibility center.

#### <u>PART-A</u>

- Q.2 "Management accounting is concerned with accounting information which is useful to management." Explain in detail. [CO-1][L-2] 20
- Q.3 a) Discuss briefly the objectives and limitations of budgetary control. [CO-2][L-2] **10**

b) PS Ltd. Has prepared the budget for the production of lakh units of the only commodity manufactured by it for a costing period as under: Raw material Rs. 2.52 per unit Rs. 0.75 per unit Direct labour Rs. 0.10 per unit Direct expenses Work overheads (60% fixed) Rs. 2.50 per unit Administration overheads (80% fixed) Rs. 0.40 per unit Selling overheads (50% fixed) Rs. 0.20 per unit The actual production during the period was only 60,000 units. Calculate the revised budget cost per unit. [CO-2][L-2] **10** 

- Q.4 a) Define and explain the concept of "standard cost" and "standard costing". [CO-3][L-3] **10** 
  - b) The following particulars are regarding the standard and actual production of product X:

Standard quantity of material per unit	5 kg	
Standard price per kg	Rs. 5	
Actual number of units produced	400	
Actual quantity of materials used	2,200 kg	
Price of materials	Rs. 4.80 per kg	
Calculate material price variance and material Usage variance		[CO-3][L-3] <b>10</b>

# <u>PART-B</u>

- Q.5a) "Marginal costing rewards sales whereas absorption costing rewards production"<br/>Comment on it.[CO-3][L-4] 10
  - b) What do you understand by break-even analysis? Explain its uses. [CO-3][L-4] **10**

- Q.6 a) Cash flow statement shows inflows and outflows of cash and cash equivalents from various activities of an enterprise during a particular period. Give the meaning of cash for the purpose of preparing cash flow statement. [CO-4][L-3] 10
  - b) Current ratio is 3:5 working capital is Rs.9,00,000/-. Calculate the amount of current assets and current liabilities. [CO-3][L-3] **10**
- Q.7 Explain the following methods of measuring performance of responsibility centres and evaluate them:
  - a) Return in investment.
  - b) Residual income.

[CO-4][L-4] 10×2

#### End Semester Examination, Dec. 2022 B. Com (Hons.). – Fifth Semester INDIRECT TAXATION (BCOM-DS-502)

Time: 3 hrs.

Max Marks: 100

No. of pages: 3

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

#### Q.1 A) Multiple choice questions:

- a) Which of the following taxes will be levied on imports of Goods and Services?i) CGSTii) SGSTiii) IGSTiv) Exempt
- b) What is the validity of Registration Certificate?i) Five yearsii) Ten yearsiii) No validityiv) Valid till it cancelled
- c) In GST, SAC stand for:
  - i) Services Accounting code
  - iii) Software Accounting code
- ii) System Accounting code
- iv) Service Application code
- d) When does liability to pay GST arise in case of supply of goods?
  - i) On raising of invoiceiii) At the time of supply of goods
- ii) On receipt of paymentiv) Earliest of any of above
- e) Input tax credit on capital goods and inputs can be availed in:
  - i) Thirty six installment
  - iii) Twelve installments

- ii) One installment
- iv) Six installments
- B) State whether True or False for the following questions:
  - a) A person can collect tax only if he is registered.
  - b) Air travel agents are entitled for exemption under GST.
  - c) Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below Rs.1,000 per day or equivalent is an exempted supply under GST.
  - d) Goods sent for a demonstration on returnable basis, is considered as supply.
  - e) CMAPS a practicing Cost Accountant carries out the activity of Accounting, Auditing, Filing returns, and Certifying documents and so on so forth. These activities can be considered as per formed in the course of business. 2×10

### <u>PART-A</u>

Q.2 a) PS Swami ji Trust, an entity registered under section 12AA of the Income-tax Act, 1961, has furnished you the following details with respect to the activities undertaken by it. You are required to compute its tax liability from the information given below:

Particulars	Rs.
Amount received for the Yoga camps organized for elderly people	4,83,000
Payment made for the services received from a service provider located in US, for the purposes of providing charitable activities	5,50,000
Amount received for counseling of mentally disabled persons	10,50,000
Amount received for renting of commercial property owned by the trust	1,50,000
Amount received for activities relating to preservation of forests and wildlife	12,35,000

Note: Applicable CGST9% and SGST9% have been charged separately wherever applicable. PS Swami Ji Trust is not eligible for composition levy. [CO-1] [L-2] **10** 

b) Indian railways has provided following services: Transport of passengers by general class: Rs.15,00,000/-; Transport of passengers by sleeper class: Rs.10,00,000/-; Transport of passengers by 1<sup>st</sup> Class air conditioned coach: Rs.5,00,00,000/-; Transport of passengers by 2 tier air conditioned coach: Rs.20,00,00,000/-; Transport of passengers by 3-tier air conditioned coach: Rs.30,00,00,000/-; Compute value of taxable supplies and GST liability applicable GST rate is 5%.

[CO-1] [L-2] **10** 

Q.3 a) LIC of India provides the following information for the month of Oct 2018. You are required to compute GST payable by the company if the company has opted to pay GST as per Rule 32(4) of CGST Rules, 2017:

General policies: Total premiums collected Rs.12,000/- lakhs (Out of which 1st year premium is Rs.5,000/- lakhs).

Only Risk Cover Policies: Premiums collected Rs.500/- lakhs.

Variable Insurance Policies: Premiums collected Rs. 8,000 lakhs. (80% of the amount is allocated for investments on behalf of policy holder for which policy holder is given separate breakup in premium receipts). [CO-2] [L-2] 10

b) Mr. Saumil, a performing artist, provides the following information relating to August, 2022.

Receipts from	Value in Rs.
Performing classical dance	98,000
Performing in television serial	2,80,000
Services as brand ambassador	12,00,000
Coaching in recreational activities relating to arts	2,10,000
Activities in sculpture making	3,10,000
Performing western dance	90,000

Determine the value of taxable supply of services and GST payable by Mr. Saumil for August, 2022. GST@18%. [CO-2] [L-2] **10** 

- Q.4 a) CMA Ram received Rs. 2,05,200 (after TDS @ 10%) from client on 1st Nov 2017 for taxable services rendered in the month of July 2017. Find the GST liability. Applicable rate of CGST 9% and SGST 9%. [CO-3] [L-3] 10
  - b) ABC Fabricators has its factory located in Gujarat. It has temporarily imported certain goods from its customer located in China and re-exported them to China after carrying out the necessary repairs without putting them to any use in Gujarat. Examine what would be the place of supply of service in the given case. Will your answer be different if the repaired good sarere-exported after being put to use in Gujarat for some time?

[CO-3] [L-3] **10** 

#### PART-B

- a) What is meant by OIDAR services? Which types of services are included under Q.5 OIDAR services? [CO-3] [L-4] **10** 
  - b) M/s Anjali Ltd, a registered company under GST, being a dealer dealing with second-hand goods. M/s Anjali Ltd. supplies a used camera to a consumer in Chennai for selling price of Rs. 15,000. The used camera (i.e. second hand) was purchased for Rs. 10,000 from are glistered dealer in Mumbai; on which CGST + SGST of Rs. 1,400 each were charged (i.e. GST rate applicable to cameras is 28%). M/s Anjali Ltd. Charged IGST 28% on inter State supply.

Find the net GST liability in the following independent cases:

- i) If input tax credit availed.
- ii) if input tax credit not availed.

[CO-3] [L-4] 10

#### Q.6 Write short notes on *(any three)* of the following:

- a) Transactions through E-commerce operators.
- b) Export of service.
- c) Revised invoice as per Section 31(3) (a) of the CGST Act, 2017.
- d) Purposes and importance of filing of returns under GST. [CO-4] [L-3] 20
- Q.7 What is meant by duty drawback? Discuss about the negative list of duty drawback (Section 76). [CO-4] [L-4] 20

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) — Fifth Semester INDIRECT TAXES (BCOM-DS-502)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) \_\_\_\_\_\_ is the tax levied on imports of goods and services. (CGST/IGST)
  - b) The validity of registration certificate is \_\_\_\_\_ years. (No validity/Validity till it cancelled)
  - c) ITC on capital goods can be availed in \_\_\_\_\_ installments. (One/Twelve)
  - d) Goods sent for a demonstration on returnable basis, is considered as supply. (True/False)
  - e) Air travel agents are entitled for exemption under GST. (True/False)
  - f) Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below Rs. 1,000/- per day or equivalent is an exempted supply under GST. (True/False)
  - g) CMA PS a practicing cost accountant carries out the activity of accounting, auditing, filing returns, and certifying documents and so on so forth. These activities can be considered as performed in the course of business. (True/False)
  - h) Define "Composition scheme".
  - i) Explain "Taxable supply".
  - j) What is distinct person?

[CO-1][L-1,2,3] **2×10** 

# <u>PART-A</u>

- Q.2 a) What do you mean by GST council? What are its guiding principles? What are its functions? [CO-][L-2] 10
  - b) List out the category of persons who are not liable for registration under GST. State at least four categories of persons who are required to compulsorily register under GST law. [CO-2][L-2] 10
- Q.3 a) PS, a manufacturer of machines (having a turnover of more than Rs. 1.5 crore) received an advance of Rs. 1,20,000/- along with the purchase order 15.10.2022 for supply of machine X for Rs. 20,00,000 to be manufactured as per specifications. Advance payment was entered in the books of accounts on 16.10.2022 and credited in his bank account on 18.10.2022. The machine is manufactured and after approval has been delivered to the buyer on 25.10.2022 and the invoice was raised at the time of removal. The balance payment of Rs. 18,80,000/- was received on 15.11.2022 which was recorded in the books of accounts of PS on the same date and was credited to his bank account on 17.11.2022. Determine the "Time of Supply".

[CO-3][L-4] **10** 

b) ABC Fabricators has its factory located in Gujarat. It has temporarily imported certain goods from its customer located in China and re-exported them to China after carrying out the necessary repairs without putting them to any use in Gujarat. Examine what would be the place of supply of service in the given case. Will your answer be different if the repaired goods are re-exported after being put to use in Gujarat for some time? [CO-3][L-4] 10

- Q.4 a) Indian railways has provided following services:
  - i) Transport of passengers by general class: Rs. 15,00,000/-.
  - ii) Transport of passengers by sleeper class: Rs. 10,00,000/-.
  - iii) Transport of passengers by 1 class air conditioned coach: Rs. 5,00,00,000/-.

iv) Transport of passengers by 2 tier air conditioned coach: Rs. 20,00,00,000/-.

v) Transport of passengers by 3 tier air conditioned coach: Rs. 30,00,00,000/-.
 Compute value of taxable supplies and GST liability. Applicable GST rate is 5%.

b) Define debit note and credit note and differentiate between them. [CO-3][L-3] **10** 

#### <u>PART-B</u>

- Q.5 a) M/s PS Ltd, a registered company under GST, being a dealer dealing with second-hand goods. M/s PS Ltd. supplies a used camera to a consumer in Chennai for selling price of Rs. 15,000. The used camera (i.e. second hand) was purchased for Rs. 10,000 from a registered dealer in Mumbai; on which CGST + SGST of Rs. 1,400 each were charged (i.e. GST rate applicable to cameras is 28%). M/s PS Ltd. charged IGST 28% on inter State supply. Find the net GST liability in the following independent cases:
  - i) If input tax credit availed.
  - ii) If input tax credit not availed.
  - b) State whether input tax credit is available in following cases. Support your claims with reasons.
    - i) Motor car purchased by driving school for imparting training to the customers.
    - ii) Whether your answer would be different in (i) above if the motor car is purchased by a manufacturing company to be used by its managing Director for official purposes. [CO-4][L-4] **10**
- Q.6 a) M/s. Pankaj Ltd. purchased raw material A 10,000 kg @ Rs. 80 per Kg. plus GST. The said raw material was used to manufacture product P. The other information's are as under:
  - i) Processing loss: 2% on inputs A.
  - ii) Transaction value of P: Rs. 100 per kg.
  - iii) Other material M used in the manufacture of P: Rs. 2 lakh plus GST.
  - iv) GST on capital goods imported during the period and used in the manufacture of P: - Basic customs duty Rs. 20,000 - IGST under customs under section 3(1) of the Customs Tariff Act, 1975 Rs. 10,000; (v) Rate of GST onA, M and P: 12%.
     M/s. Pankaj Ltd. is not eligible for composition scheme under Section 10 of CGST Act, 2017 Compute:
    - \* Amount of input tax credit available and
    - \* Net GST payable by M/s. Pankaj Ltd.
  - b) Describe the payment mechanism for following taxpayers in GST:
    - i) Regular taxpayer.
    - ii) Quarterly taxpayer.
    - iii) Taxpayer filing NIL GST returns.
    - iv) Composition taxpayer.
- Q.7 a) "The duty drawback granted under customs law will be recovered when sale proceeds are not realized by an exporter within the period allowed under FEMA." Explain the exception(s), if any, to this rule. [CO-4][L-4] 10
  - b) When a vessel caught up in rough waters and sank in the territorial waters, can duty drawback be claimed? [CO-4][L-4] **10**
- [CO-4][L-3] **10**

[CO-4][L-3] **10** 

[CO-4][L-4] **10** 

### End Semester Examination, Dec. 2022 B. Com. (Hons.) – Fifth Semester BANKING AND INSURANCE (BCOM-DS-504)

#### Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

#### Q.1 a) Differentiate between:

- i) Static and Dynamic Risk.
- ii) Pure Term Plan and Pure Endowment Plan.
- iii) Money and Near-Money.
- iv) NEFT and RTGS.
- v) Fundamental and Particular Risk.

#### b) Write short notes on the following:

- i) Double Insurance.
- ii) Money.
- iii) Risk Retention.
- iv) Insurance Ombudsman.
- v) Principle of Indemnity.

### <u>PART-A</u>

- Q.2 Explain the structure and regulatory system of Indian Banking System in details. [CO1] [L2] **20**
- Q.3 a) What do you mean by money supply? Explain the concept of M1, M2, M3 and M4.
  - [CO2] [L4] **10** b) Discuss money and prices according to Fisher's Theory with example. [CO4] [L2] **10**
- Q.4 a) What do you mean by merchant banking? Give the functions of merchant banking in detail.
   [CO2] [L3] 10
  - b) Define E-Banking. Explain the objective and benefits of E-Banking to the customers, banking industry and economy. [CO4] [L2, 4] **10**

### <u>PART-B</u>

- Q.5 a) What is IRDA? Explain the functions of IRDA. [CO3] [L2] **10** 
  - b) Differentiate between life insurance and non-life insurance with example.

[CO3] [L5] **10** 

- Q.6 a) What is risk? Explain the risks to human life. [CO3] [L2] **10** 
  - b) Uncertainty is an essential element of insurance. Explain with example. [CO 4] [L4] 10
- Q.7 Who is an insurance agent? Also discuss the qualification required for making career as insurance agent. Explain the roles objectives and functions of an insurance agent.
   [CO4] [L6] 20

2×5

2x5

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) — Fifth Semester ADVANCE ADVERTISING AND SALES PROMOTION (BCOM-DS-505)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

#### a) State whether the following statements are TRUE or FALSE: Q.1

- i) Promotion mix is a balanced combination of advertising, personal selling, sales promotion and publicity.
- ii) Publicity is a non-paid form of communication.
- iii) Sales promotions are long term incentives offered to increase sales.
- iv) The reduction in the price of a product for a short span of time is known as rebate.
- v) A consumer contest is an example of personal selling.

1×5

2

2

2

2

2

#### b) Fill in the blanks:

- The advertising \_\_\_\_\_\_ is the central message to be used in the ad. i)
- ii) AIDA stands for
- \_\_\_\_\_ means the potential audience that might get exposed to the iii) \_\_\_ message through a media vehicle.
- iv) Media buyers use the \_\_\_\_\_ to compare the costs of space in newspapers.
- v) The content and context of a message contained in an advertisement is called 1×5

#### c) **Define the following**:

- i) Media scheduling.
- ii) Reach and frequency.
- iii) Advertising agency.
- iv) Milline rate.
- v) Diagrammatically represent push and pull strategy.

### PART-A

- Q.2 Define "Advertising". Explain in brief the different types of advertising. [CO-2][L-3] 20
- Explain various appeals with examples that can be considered while preparing ad Q.3. [CO-1][L-2] **20** copy.
- Q.4 Discuss the following and determine in what situation of advertising these execution styles can be used:
  - i) Dramatization. ii) Slice of life. iii) Lifestyle. iv) Fantasy.

- v) Animation.
- [CO-3][L-3] 4×5

# PART-B

- What is advertising research? Explain the methods of advertising research. [CO-4][L-4] 20 Q.5
- a) Differentiate between consumer sales promotion and trade sales promotion. [CO4][L-4] 10 Q.6 b) Explain the following sales promotion tools with example:
  - Coupon. ii) Price deal. iii) Discount.[CO-4][L-4] 10 i)
- Q.7 Discuss in brief the sales promotion campaign.

B. Com. (Hons.) / B. Com. (Hons.) Industry Integrated — Sixth Semester Corporate Tax Planning (BCH-604)

Time: 3 hrs.

Max Marks: 100

 $2\frac{1}{2} \times 4$ 

No. of pages: 2

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 a)

#### <u>PART-A</u>

- Q.2
- Q.3
- Q.4 What do you mean by the term salary? Discuss tax planning from employee point of view. [CO-4][L-4] 20

#### <u>PART-B</u>

- Q.5 a) Write down the procedure for filing the application for advance ruling. [CO-3][L-2] 10
   b) Discuss tax concession available to amalgamating companies and their shareholders in the event of amalgamation. [CO-4][L-2] 10
- Q.6a) Discuss tax planning with reference to employees' remuneration from employer<br/>point of view.[CO-3][L-3] 10
  - b) What do mean by double taxation relief? What are bilateral relief and unilateral relief? [CO-4][L-2] **10**
- Q.7 What is double taxation relief? How the unilateral relief is different from bilateral relief? [CO-2][L-3] 20

B.Com. (Hons.) – Sixth Semester

CORPORATE TAX PLANNING (BCOM-DS-506/BCH-604)

Time: 3 hrs. Max Marks: 100 No. of pages: 3 Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question. Q.1 Choose the correct option: a) An Indian company is always an \_\_\_\_\_ Company. i) Government companyii) Limited liability companyiii) Small Scale Companyiv) Domestic Company b) Income of An Indian company is always \_\_\_\_\_in India, irrespective of its residential status. i) Tax free ii) Taxable iv) Low iii) Hiah c) Under the Income Tax Act, demerger is possible: i) Between a company and a firm ii) Between two companies iii) Between two firms iv) Between a limited liability company and a firm d) Tax Planning contains the element of Tax Management. i) True ii) False iii) Inconclusive iv) No it contains tax evasion e) The modes of granting relief under the double taxation avoidance agreement act is: i) Tax credit method ii) Only i) and iii) iii) Exemption method iv) Value added method v) Only i) and iv) f) A Company remitted provident fund contribution of both its own contribution and employees' contribution on monthly basis before the due date. It indicates: i) Tax Management ii) Tax Planning iii) Tax evasion iv) Tax avoidance g) By virtue of section 112, long-term capital gain is taxable at the rate of: i) 10 % ii) 15% iii) 20 % iv) 40% h) Public Ltd company is a company in which the public \_\_\_\_\_. i) Not interested ii) Fully interested iii) 20 % share iv) are substantially interested i) The Authority for the Advance Ruling shall not allow an application when the question raised in the application relates to determination of fair market value of the property. ii) False i) True iii) It depends upon the judgment of the bench

- j) A Company remitted provident fund contribution of both its own contribution and employees' contribution on monthly basis before the due date. It indicates:
  - i) Tax Management
  - ii) Tax Planning
  - iii) Tax evasion
  - iv) Tax avoidance

[CO1,2,3][L1,L2] **2×10** 

#### <u>PART-A</u>

- Q.2a) Tax Planning is legal and moral way of Tax Saving." Discuss the statement<br/>and describe its importance in detail.[CO-1, L1] 10
  - b) From tax planning point of view out of Hindu Undivided family business and partnership which form of business is better. Present your justification in this context. [CO-2, L2] 10
- Q.3 From the following information's compute the tax liability of X LTD. Keeping in view the Provisions of MAT u/s 115 JB for the assessment year 2019-20.

	Particulars	Note No.	Rs.
1.	Revenue from operations		10,00,000
2.	Other income:		
	Long –term capital gain		1,00,000
3.	Total Revenue (1+2)		11,00,000
4.	Expenses		
•	Expenses relating to business		6,00,000
•	Change in inventories of finished goods,		
	work-in-progress		
•	Employee benefit expenses		
•	Provision for Contingent liabilities		40,000
•	Provision for diminution in value of assets		50,000
•	Dividend Distribution Tax		10,382
Total	Expenses		7,00,382
5.	Profit before Tax (3-4)		399618
6.	Tax Expenses (Income Tax)		(20,000)
7.	Profit for the period (5-6)		3,79,618

#### Statement of profit and Loss

Notes to Account:

#### Surplus Statement

Profit /Loss Balance as per last balance		
sheet		
		Rs
Current Year Profit		3,79,618
Add: Deferred Tax		1,00,000
		4,79,618
Less: Appropriation		
Transfer to General Reserve	1,80,000	
Dividend Paid	9,618	(2,29,618)
Balance of Profit carried forward to		2,50,000
Balance Sheet		

Additional Information:

- a) B/F loss as per books of account Rs.3,00,000/-
- b) B/F Depreciation as per books of Account Rs.2,80,000/-
- c) B/F Loss under the head capital gains (computed as per Income Tax Act) Rs.60,000/-
- d) B/F unabsorbed depreciation Rs.4,50,000/-.

- 20
- Q.4 What do you mean by the term: salary? Discuss tax planning from employee point of view . [CO-4] [L-4] 20

# <u>PART-B</u>

Q.5 a) Write down the procedure for filing the application for 'advance ruling'.

[CO-3][L-2] **10** 

- b) Discuss tax concession available to amalgamating companies and their shareholders in the event of amalgamation. [CO-4][L-2] **10**
- Q.6a) Discuss tax planning with reference to employees' remuneration from<br/>employer point of view.[CO-3][L-3] 10
  - b) What do mean by double taxation relief? What are bilateral relief and unilateral relief? [CO-4][L-2] **10**
- Q.7 What is double taxation relief? How the unilateral relief is different from bilateral relief? [CO-2][L-3] 20

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) — Fifth Semester FINANCIAL ANALYSIS AND REPORTING (BCOM-DS-507)

#### Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 State weather the following statements are *TRUE* or *FALSE*:
  - a) In fund flow analyses fund means net working capital.
  - b) Financial statements are only interim report.
  - c) Owner's equity includes debenture holders.
  - d) Preparation of income statement has been mentioned in schedule VII of contract act. 1872.
  - e) Auditor's and Director's report are the part of disclosure statements of the company.
  - f) Only operating activities has been included in cash flow statement.
  - g) Stock is considered as a liquid asset as anytime it can be converted into cash immediately.
  - h) Cash in hand is not included in current assets.
  - i) Collection of debtors decreases current ratio.
  - j) Auditor's and Director's report are the part of disclosure statements of the company.

2×10

# <u>PART-A</u>

- Q.2 What are the basic objectives of financial reporting? How it is beneficial and for whom? [CO-1][L-2] 20
- Q.3 Give a specimen of balance sheet as prescribed in companies act. 2013. [CO2][L-2] 20
- Q.4 Write short notes on the following components of financial statements:
  - a) Assets.
  - b) Lease.

[CO-2][L-2] **10×2** 

# <u>PART-B</u>

- Q.5 From the following particulars pertaining to assets and liabilities of a company calculate:
  - a) Current ratio. b) Liquidity ration. c) Proprietary ratio.
  - d) Debt-equity ratio. e) Capital gearing ratio.

Liabilities	Rs.	Assets	Rs.
5000 equity shares at the rate of	5,00,000	Land and building	5,00,000
Rs. 10 each		_	
8% 2000 preference shares @Rs.	2,00,000	Plant and machinery	6,00,000
100 each			
Debtors	2,00,000	Stock	2,40,000
9% 4000 debentures @Rs. 100	4,00,000	Cash at bank	55000
each			
Reserves	3,00,000	Prepaid expenses	5000
Creditors	1,50,000		
Bank overdraft	50,000		

[CO-3][L-4] **20** 

- Q.6 Explain the role of accounting standard board in setting of accounting standard in India. [CO-4][L-2] 20
- Q.7 What do you mean by corporate governance? How business entities are pursuing corporate governance in their organization? [CO-4][L-2] 20

B. Com. (Hons.) — Fifth Semester

#### **ENTREPRENEURSHIP DEVELOPMENT (BCOM-DS-508)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions:

	<b>U</b>	
a)	Define "Patent".	2
b)	What is customer acquisition?	2
c)	Enlist the sources of bootstrapping.	2
d)	What is the purpose of compliance? Give some examples.	2
e)	Differentiate between push and pull strategy.	2
f)	Few people deal with the process of raising investment capital until they need	to
	raise capital for their own firm. Explain the sources of equity funding.	5
g)	Explain the purpose of a balance sheet.	5
_		

# <u>PART-A</u>

Q.2 Explain Business model canvas with the help of example. [CO-1][L-1] 20

- Q.3 a) Customer development is a four-step framework originally identified by Steve Blank. Describe the four-step framework and also explain how customer is discovered.
   [CO-2][L-3] 12
  - b) Explain the four main factors which influence the decision to use digital channel or combination of digital channels. [CO-2] [L-3] 8
- Q.4a) Illustrate how key activities and key resources are important for a business for the<br/>primary purpose of making a profit.[CO-3][L-4] 10
  - b) Key partners are the relationships that you have with other business, governmental or non-consumer entities that help your business model to work. In view of the statement explain the importance of key partners and types of partners. [CO-3][L-1] 10

### <u>PART-B</u>

- Q.5Explain the financial statements on which firms rely heavily to assess whether its financial<br/>objectives are being met.[CO-4][L-3] 20
- Q.6 What is business plan? Explain in brief the elements of business plan. [CO-3][L-3] 20
- Q.7 Explain with examples the different strategies for firm expansion. [CO-4][L-4] 20

B. Com (Hons.) - Sixth Semester

FINANCIAL MANAGEMENT (BCOM-DS-601 / BCH - 502/ 502 A)

Time:	3 hrs.	Max. Marks: 100			
Note:	Attempt FIVE questions in all; Q.1 is con	No. of pages: 3 No. of pages: 3 No. of pages: 3			
	from <b>PART-A</b> and <b>TWO</b> questions from <b>PA</b> question.	<b>RT-B</b> . Marks are indicated against each			
0.1	Answer the following questions:				
<b>u</b>	a) Which of the following is included in the	e financial decision making?			
	i) Investment decision	ii) Financing decision			
	iii) Dividend decision	iv) All of the above			
	b) Which of the following are the two basic	c concept of financial management?			
	i) Cost and Expense	ii) Risk and Return			
	iii) Debit and Credit	iv) Receipt and Payment			
	c) Focal Point of the Financial Managemen	t is:			
	i) Increasing Sales of the Firm	ii) Creating Shareholder's Value			
	iii) Increasing Profit	iv) Increasing Shares			
	d) Which of the following is is consider Management:	ered as complementary to Financial			
	i) Cost Accounting	ii) Management Accounting			
	iii) Financial Accounting	iv) Corporate Accounting			
	e) Discounting Technique is used to find o	ut:			
	i) Terminal Value	ii) Compounded Value			
	iii) Present Value	iv) Future Value			
	i) Equal annual Cash flow occurring at the end of the each year for certain				
	period is known as:				
	i) Annuity	II) Perpetuity			
	III) Annuity due	iv) Deferred payments			
	g) Concept of Future value and Present va	nue are:			
	i) Proportionalety related	ii) Inversely related			
	h) The worth of the menoy in hand today	is than monoy received in			
	future				
	i) More	ii) Samo			
	iii) Less	iv) Constant			
	i) Capital Expenditure decisions are also c	alled as decisions			
	i) Long term investment	ii) Dividend			
	iii) Discounting	iv) None of the above			
	i) Capital Budgeting decisions are:	,			
	i) Reversible	ii) Irreversible			
	iii) Unimportant	iv) All of the above			
	k) Which of the following doesn't affect ca	sh flows from proposal?			
	i) Salvage value	ii) Depreciation Amount			
	iii) Tax Rate Change	iv) Method of Project Financing			

I)	A proposal is not a capital budgeting pro	oposal if:			
	i) Is related to the Fixed Assets	ii) Brings long term benefits			
	iii) Has very large investment	iv) Brings short term benefits only			
m)	Investment Decision and capital budget	ing decisions are same			
	i) Yes	ii) No			
n)	There is time element involved in the ca	apital budgeting decision			
	i) Yes	ii) No			
o)	Profitability Index method of capital buc	lgeting decision is an extension of :			
	i) Net Present Value	ii) Internal rate of return			
	iii) Payback period	iv) Accounting Rate of Return			
p)	Profitability Index (PI) of a project is the	e ratio of the Present Value of Inflows			
	to:				
	i) Initial Cost	ii) PV of Outflows			
	iii) Total Cash Flows	iv) Total Out flows			
q)	The part of the income distributed to the	e shareholders is called			
	i) Interest	ii) Retained Earning			
	iii) Dividend	iv) None of the above			
r)	Which security is known as variable inco	ome security?			
	i) Debentures	ii) Preference Shares			
	iii) Equity Shares	iv) Bond			
s)	A company cannot declare the dividence	d to the EQUITY Share holder without			
	paying dividend to the preference share	holders.			
	i) True	ii) False			
	iii) Inconclusive	iv) There is no such rule			
t)	Out of the following which one is not a s	short term source of finance?			
	i) Trade credit	ii) Bank overdraft			
	iii) Commercial paper	iv) Debenture 1×20			
	PART-A				

Q.2 a) Distinguish between profit maximization and wealth maximization objectives of a firm. Which one of these objectives should be pursued by a firm?

[CO-1, L-2] **10** 

- b) When internal fund are insufficient a firm has to choose external sources of finance to fulfill its economic needs. Discuss any five external sources of finance that can be utilized by a firm to full fill its short term and long term financial needs. [CO-2, L-3] 10
- Q.3 A firm whose cost of capital is 10% is considering a project X, the details of which is:

	Project X
Investment in the Project→	70,000
	Net Cash Flows
1	10,000
2	20,000
3	30,000
4	45,000
5	60,000

Compute Net Present Value and Profitability index for the project and comment on the result.

Discounting rate may be taken at 10% p.a. and the P.V. of `1 to be received at the end of each year at 10% is given below:

5 7 Year 2 3 6 1 4 P.V. 0.909 0.826 0.751 0.683 0.621 0.564 0.513 [CO-2] [O4, L3] **20** 

Q.4 Mohan is a finance manger, has to arrange funds for a short duration in order to met the working capital requirement and others needs can you suggests few short term sources of finance to him. [CO-4] [L-2] **20** 

#### <u>PART-B</u>

Q. 5 From the following information calculate the operating leverage, Financial Leverage and degree of combined leverage for firm X.

Information	Amount (Rs)
Output (Units)	3,00,000
Fixed Cost (Rs.)	3,50,000
Unit: Variable Cost (Rs.)	1.0
Interest Expenses	25,000
Unit Selling Price (Rs.)	3.0

[CO-4, L-3] 20

- Q.6 "Adequate working capital is blood to the business operating cycle" keeping in mind the statement elaborate the factors that affect the working capital in a corporate entity.
   [CO-4, L-2] 20
- Q.7 Critically discuss Prof. James Walter's dividend model. To what extent are the Shortcomings of this model taken care of by Prof. Gordon in his model?

[CO-2, L-2] **20** 

B.Com. (Hons.) – Sixth Semester FINANCIAL MANAGEMENT (BCOM-DS-601)

#

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) Define 'cost of capital'.
  - b) What is capital budgeting?
  - c) What are the two approaches to scope of financial management?
  - d) Explain any two disadvantages of average rate of return method of capital budgeting.
  - e) What is the decision rule under net present value method?
  - f) Define 'EPS'.
  - g) Explain the term 'Negative working capital'.
  - h) What is optimal capital structure?
  - i) Briefly explain dividend policy of a company which has liquidity problem.
  - j) Differentiate between profit maximization and wealth maximization goals of firm.
     2×10

#### <u>PART-A</u>

- Q.2 Explain the functions of financial management in any business organization. [CO-1] [L-2] **20**
- Q.3 The finance manager of a company has to advise the Board of Directors on choosingbetween two competing project proposals which require an equal investment of Rs. 50,000 and are expected to generate net cash flows asunder: (cost of capital10%)

Year	1	2	3	4	5	6
Project I:	25000	15000	10000	Nil	12000	6000
Project II:	10000	12000	18000	25000	8000	4000

Which project should bechosenusing?

a)	Profitability Index	P/V factor @10% rate isas							
b)	Net Present Value	Years	1	2	3	4	5	6	
c)	ARR	P/VFactor	0.909	0.826	0.751	0.683	0.621	0.564	
						[C	:0-2] [	L-2] <b>20</b>	)

Q.4 Elaborate on the differences between external and internal sources of capital funding and also bring out their relative advantages and disadvantages.

[CO-3] [L-3] **20** 

# <u>PART-B</u>

Q.5 What do you meant by capital structure? When should it be called optimum? Explain Net Income and Net Operating Income approach to capital structure.
 [CO-3] [L-4] 20

Q.6 From the following information, extracted from the books of manufacturing company, compute amount of working capital required: Period covered 365days Average period of credit allowed by suppliers 16days (Rs.In000) Average total of debtors outstanding 480 Raw material consumption 4,400 Total production cost 10,000 Total cost of sales 10,500 Sales for the year 16,000 Value of average stock maintained:-Raw material 320 Work-in-progress 350 [CO-4] [L-3] **20** 

Q.7 What are the determinants of a dividend policy of a firm? Explain in detail the Walter's Dividend model. [CO-4] [L-4] **20** 

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) and B. Com. (Hons) ACCA — Sixth Semester INTERNATIONAL TRADE AND FINANCE (BCOM-DS-602)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) Why terms of trade are important?
  - b) Differentiate between domestic business and international business.
  - c) Does regional trading groups promote growth?
  - d) State two functions of World Bank.
  - e) Differentiate between FERA and FEMA.
  - f) List two determinants of foreign exchange market.
  - g) What are incoterms rules?
  - h) List two advantages of bilateral trade relations.
  - i) What is vostro account?
  - j) What is the role of commercial banks in financing new ventures?

[CO-1,2,3,4][L-1,2] **2×10** 

# <u>PART-A</u>

- Q.2Explain the major problems faced by developing countries in promoting their exports.<br/>Suggest solutions to those problems.[CO-1][L-2] 20
- Q.3Discuss the relationship between a country's balance of payments and its international<br/>investment position.[CO-4][L-2] 20
- Q.4Elaborate important export promotion measures including major innovative schemes<br/>launched in recent years.[CO-3][L-2] 20

# <u>PART-B</u>

- Q.5 "Promotion of growth by facilitating trade is the most important function of WTO". In the view of the statement analyze major functions of WTO. [CO-1][L-4] **20**
- Q.6 Classify the payment methods in international trade. [CO-4][L-4] 20
- Q.7Describe the factors that contribute towards the growth of international banking over<br/>the past few decades.[CO-2][L-2] 20

#### End Semester Examination, Dec. 2022 B. Com. (Hons.) – Sixth Semester INTERNATIONAL TRADE, AND FINANCE (BCOM-DS-602)

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions

Max Marks: **100** *No. of pages: 1* 

[CO-1,2] [L- 3] **20** 

	from <b>PARI-A</b> and <b>IWO</b> questions from <b>PARI-B</b> . Marks are indicated question.	d against each
Q.1	<ul><li>a) Differentiate between domestic business and international business.</li><li>b) What is the main purpose of SAARC?</li></ul>	[CO-1] [L-2] [CO-2] [L-1]
	c) Draw the levels of economic integration with diagrams.	[CO-1] [L-2]
	d) Differentiate between 'balance of payments and balance of trade'.	[CO-1] [L-2]
	e) What is logistics?	[CO-3] [L-1]
	f) How do we measure terms of trade?	[CO-1] [L-2]
	<ul> <li>g) Enlist any two advantages of bilateral trade relations.</li> </ul>	[CO-1] [L-1]
	h) What is the full form of INCOTERMS?	[CO-4] [L-1]
	<ol> <li>State two modes of payment 'international trade'.</li> </ol>	[CO-4] [L-1]
	j) What are the two disadvantages of multilateral trade relations? [CC	D-2] [L-1] <b>2×10</b>

#### <u>PART-A</u>

Q.2 Critically examine the theory of comparative cost.

Time: 3 hrs.

- Q.3 Explain mission, objectives and conditionality of loans applied by International Monetary Fund. [CO-2,3] [L-2] **20**
- Q.4Elaborate important export promotion measures including major innovative schemes<br/>launched in recent years.[CO- 3] [L-2] 20

### <u>PART-B</u>

- Q.5 Describe how WTO came into existence and how it differs from GATT. [CO-3][L-2] 20
- Q.6 "Categorization of trade finance under pre shipment and post shipment is important for international trade." Evaluate the statement. [CO-4][L-5] **20**
- Q.7 "International banking services can make international transactions more efficient and secure". Justify your answer. [CO-4][L-4] 20

B. Com. (Hons.) — Sixth Semester

#### HUMAN RESOURCE MANAGEMENT (BCOM-DS-603)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

Q.1 a) Answer the following questions:

What is the relevance of human resource for the organization? i)

- ii) Enlist the duties and role of HR manager
- iii) What is job analysis?
- iv) Differentiate between qualitative and quantitative dimensions of human resource planning.
- v) How will you evaluate training effectiveness in a company? [CO-1][L-3] 2×5
- b) Write short notes on the following:
  - Employee welfare. i)
  - ii) Wage payments and incentive plans.

#### PART-A

- Q.2 Examine in detail the status and competencies of HR manager required in the era of modern business and also throw a detailed insight on the HR policies, an overview of government policy since 1991 affecting human resources. [CO-1][L-5] **20**
- Q.3 a) Examine the concept of recruitment and sources of recruitment with examples.
  - [CO-2][L-5] **10** b) Analyze the selection procedure and process in an organization. Also explain in detail the test and interview styles adopted for the purpose of selection of a candidate in an MNC. [CO-3][L-6] **10**
- Examine a detailed note on training and development process in an organization. O.4 [CO-3][L-5] **20**

# PART-B

- a) What is performance appraisal? Examine how performance appraisal techniques Q.5 used in an organization? [CO-3][L-6] **15** 
  - b) Write a detailed note on job changes in an organization. [CO-4][L-6] 5
- Examine in detail how grievance handling and redressal process takes place in an Q.6 organization. [CO-4][L-5] **20**
- Q.7 Explain the following in detail:
  - a) Human resource information system.
  - b) Downsizing in an organization.

[CO-4][L-5] **10×2** 

[CO-3][L-5] **5×2** 

B. Com. (Hons.) – Sixth Semester HUMAN RESOURCE MANAGEMENT (BCOM-DS-603)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following in brief:
  - a) What is job specification?
  - b) Differentiate between workforce analysis and workload analysis.
  - c) List the sources of recruitment.
  - d) What is training process outsourcing?
  - e) Differentiate between 'selection and recruitment'.
  - f) What is Halsey Plan of incentives?
  - g) List the provisions regarding health.
  - h) List the statutory provisions under Factories Act, 1948.
  - i) Define 'VRS'.
  - j) Define 'human resource planning'.

2×10

### <u>PART-A</u>

- Q.2 What do you understand by the term: Human Resource Management? Describe the nature and importance of HRM. [CO-1] [L-3] **20**
- Q.3 a) "Job analysis is a formal and scientific study undertaken to identify the job contents and the qualities that are required in a jobholder." Elucidate this statement.
   [CO-2] [L-4] 12
  - b) Explain personality test and aptitude test methods of selection. [CO-2] [L-4] 8
- Q.4 What do you mean by training? Explain the various methods of training. [CO3][L3] 20

#### <u>PART-B</u>

- Q.5 Discuss different methods of performance appraisal. [CO-3] [L-1] 20
- Q.6 a) Explain the factor comparison method and point method of job evaluation.

[CO-3][L4] **12** 

- b) What do you mean by fringe benefits? Describe the various types of fringe benefits offered to employees in India. [CO-3] [L-4] 8
- Q.7 Write short notes on:
  - a) Downsizing.
  - b) Workforce diversity.

[CO- 2] [L-3] **10×2** 

#### B. Com. (Hons.) – Sixth Semester CONSUMER AFFAIRS AND CUSTOMER CARE (BCOM-DS-604)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following:
  - a) Explain the term buyer, user as defined in consumer definition.
  - b) Define MRP under legal metrology act.
  - c) Mention the objectives of consumer protection act, 1986.
  - d) List the various consumer rights.
  - e) What is composition of district consumer forum?
  - f) What is comparative testing method of product testing?
  - g) Define 'cartels'.
  - h) What is relevant geographic market?
  - i) Write any two differences between MRTP act and competition Act, 2020.
  - j) What is rural market?

2×10

# <u>PART-A</u>

- Q.2 a) How is the term 'consumer' defined under the consumer protection act, 1986? Also mention the activities included in defining the term consumer. [CO-1] [L-4] 12
  - b) What are misleading advertisements? State the major laws regulating advertising in India. [CO-2] [L-2] 8
- Q.3 Explain the organisational set up comprising of advisory and adjudicatory bodies under the consumer protection act, 1986. [CO-4] [L-3] **20**
- Q.4 Who can file complaint? What is the limitation period and procedure for filing a complaint? Explain the various reliefs available to the consumer under the consumer protection act, 1986.
  [CO-4] [L-3] 20

#### <u>PART-B</u>

- Q.5 Explain the banking ombudsman in detail. [CO-4] [L-3] 20
  Q.6 Explain the following terms according to the competition act, 2002:

  a) Abuse of dominance.
  b) Anti-competitive agreements. [CO-4] [L-3] 10×2

  Q.7 Discuss the following cases:
  - a) Banking services.
  - b) Housing and real estate. [CO-4] [L-3] **10×2**

B. Com. (Hons.) — Sixth Semester

#### CONSUMER AFFAIRS AND CUSTOMER CARE (BCOM-DS-604)

Time: 3 hrs. Max Marks:							
Note:	Note: Attempt <b>FIVE</b> questions in all; <b>Q.1 is compulsory.</b> Attempt any <b>TWO</b> questions from <b>PART-A</b> and <b>TWO</b> questions from <b>PART-B</b> . Marks are indicated against each question.						
Q.1	<ul> <li>a) Answer the following questions: <ul> <li>i) What is fair price?</li> <li>ii) How deceptive packaging can harm a company's goodwill?</li> <li>iii) Design a hypothetical form of complaint to a business.</li> <li>iv) Define "Injunction".</li> <li>v) Define "TRAI framework".</li> </ul> </li> <li>b) Write short notes on the following: <ul> <li>i) Banking Ombudsman.</li> <li>ii) Telecom services.</li> </ul> </li> </ul>	CO-1][L-3] <b>2×5</b> CO-3][L-5] <b>5×2</b>					
Q.2	<ul> <li>a) Who are consumers? Explain in detail the nature of market, pricing of retail and wholesale segment.</li> <li>b) Examine the corporate redress system in detail.</li> </ul>	lecisions in case [CO-1][L-5] <b>10</b> [CO-2][L-5] <b>10</b>					
Q.3	Examine in detail the provisions relating to Consumer Protection Act. 1986.	[CO-3][L-5] <b>20</b>					

- Q.4 Write a detailed notes on the following:
  - a) Offences and penalties.
  - b) Product testing.

#### <u>PART-B</u>

[CO-3] [L-5] **20** 

- Q.5 a) Explain in detail how IRDA system works in India. [CO-3][L-6] 10
   b) Discuss in detail about Food Safety and Standards Authority of India. [CO-3][L-6] 10
- Q.6 Examine the agreements and regulations of Competition Act. 2002. [CO-4][L-5] **20**
- Q.7Examine in detail about banking and financial service under Consumer Protection<br/>Act.[CO-4][L-5] 20

### End Semester Examination, Dec. 2022 B. Com. (Hons.) – Sixth Semester INTERNATIONAL BUSINESS ENVIRONMENT (BCOM-DS-608)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B**. Marks are indicated against each question.
- Q.1 a) Discuss the difference between domestic business and international business?
  - b) Give at least 4 differences between international business and domestic business?
  - c) Explain globalization of markets.
  - d) Explain dimensions of culture.
  - e) What is culture?
  - f) What is free trade
  - g) Describe foreign portfolio investment.
  - h) Explain Euro credits.
  - i) Write note on criteria for successful alliances.
  - j) What are special economic zones?

2×10

#### <u>PART-A</u>

- Q.2 Briefly discuss various ways of entering into international markets and their respective merits and demerits. Also explain as to how these alternative entry modes are related to a firm's level of involvement with international markets. [CO-4] [L-3] **20**
- Q.3 How far and in what way theory of competitive cost advantage is an improvement over the absolute cost advantage theory. [CO-3] [L-3] **20**
- Q.4 What is regional economic integration? Explain the various levels of economic integration. [CO-2] [L-2] 20

#### <u>PART-B</u>

- Q.5 What is meant by international financial system? Explain the essentials of a sound international financial system. [CO-2] [L-3] **20**
- Q.6 Write notes on following:
  - a) Foreign portfolio investment
  - b) Horizontal and vertical FDI
  - c) FDI from developing countries
  - d) Determinants of FDI.
- Q.7 Distinguish between:
  - a) Equity and non-equity alliance
  - b) Coalition and co-specialization

[CO-3] [L-2] **5×4** 

[CO-4] [L-5] 10×2

# 27 78 111 42 4 88 3 22 0 2 3060

Max Marks: 100

#### End Semester Examination, Dec. 2022 OPEN ELECTIVE - COMMON FOR ALL BRANCHES ENTREPRENEURSHIP DEVELOPMENT (COM-0306A)

Time: 3 hrs.

No. of pages: 1 Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Write short notes on the following:
  - a) Methods of new idea generation.
  - b) Forms of business organization.
  - c) Factors affecting demand estimations.
  - d) Why is control system needed?
  - e) Why is the need of team management?
  - f) What is market plan?
  - g) Need of preparing project report.
  - h) What is feasibility report?
  - i) Functions of venture capitalist.
  - j) Sources of seed money.

# <u>PART-A</u>

- Q.2 Describe the problems of entrepreneur. Suggest measures to overcome the problem. 20
- Q.3 What is staffing? Give the important steps followed in staffing functions. How staff can be retained in the organisation? 20
- Q.4 Explain the scope and objective of finance. Also discuss the sources of finance. **20**

# <u>PART-B</u>

- Q.5 Why do entrepreneur take the risks of starting a business? How to assess the risks of a new business?
  20
- Q.6 Discuss the different methods of industry and competitor analysis. 20
- Q.7 Explain the factors affecting entrepreneurial environment.

2×10

20

#### End Semester Examination, Dec. 2022 OPEN ELECTIVE – COMMON FOR ALL BRANCHES ECONOMICS FOR DECISION MAKING (COM-OE-002)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

[CO-1] [L-1]

[CO-1] [L-2]

[CO-2] [L-1] [CO-3] [L-3]

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 Answer the following:
  - a) List central problems of an economy.
  - b) Differentiate between microeconomics and macroeconomics.
  - c) State the names of elasticity of demand.
  - d) Calculate marginal revenue with the total revenue schedule:

Output/Sale (Q)	Total Revenue
1	5
2	10
3	15

e) Define the consumer surplus.
f) Why is consumer equilibrium important?
g) Differentiate between returns to factor and returns to scale.
h) List two reasons when economies of scale can occur.
i) What is a differentiated product?
j) List tools to conduct a consumer behavior analysis.

### <u>PART-A</u>

- Q.2How does the study of microeconomics help a business manager in decision-making?Illustrate your answer with the help of real world examples.[CO-1] [L-2,3] 20
- Q.3 When price rises, supply extends and when price falls, supply contracts, other things being equal. In view of the statement analyze the law of supply. [CO-2] [L-4] **20**
- Q.4 Differentiate between cardinal and ordinal utility. Which utility has a more practical approach? Give reasons. [CO-3] [L-2] 20

### <u>PART-B</u>

- Q.5Explain the main characteristics of isoquants. Show producer's equilibrium using isocost<br/>line and isoquants.[CO- 3] [L-2,] 20
- Q.6 Discuss various concepts of cost curves with the help of schedule and diagram.

[CO-3] [L-2,4] **20** 

Q.7"A firm cannot earn abnormal profits under perfect competition in the long run."<br/>Analyze the statement.[CO-4] [L-4] 20

M. Com. – First Semester

### ECONOMICS FOR BUSINESS DECISIONS (MCOM-DS-101)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

[CO-1] [L-2]

[CO-2] [L-3]

[CO-4] [L-5]

[CO-2] [L-2]

[CO-4] [L-3]

[CO-4] [L-3]

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 State whether the statement 'TRUE' or 'FALSE' (give reason):
  - a) The problem of 'how to produce' involves choice between consumer goods and capital goods. [CO-2] [L-1]
  - b) Total utility is minimum when marginal utility is zero.
  - c) Cross price effect occurs in case of substitute goods only.
  - d) Demand is more elastic in the long-run than in the short-run.
  - e) When marginal product is zero, total product is at its maximum point.
  - f) Average variable cost curve is U shaped curve.
  - g) Price discrimination is associated with monopolistic competition.
  - h) A perfect competitive firm has no control over the price of the product. [CO-4] [L-3]
  - i) The demand curve for a firm under oligopoly is indeterminate. [CO-4] [L-3]
  - j) Excess supply leads to fall in equilibrium price. [CO-4] [L-3] 2×10

### <u>PART-A</u>

- Q.2 List some of the choices you make on a daily basis in terms of how you spend your time and how you spend your money. Also outline the difference between traditional and mixed economies.
   [CO-4] [L-3] 20
- Q.3Explain the relationship between price, income and cross elasticity of demand. Use<br/>suitable examples and diagram.[CO-2,3] [L-2] 20
- Q.4 What is meant by total cost, average cost and marginal cost? Explain the relationship between AC and MC with the help of schedule and diagram. [CO-2,3] [L-2] **20**

### <u>PART-B</u>

- Q.5 Under perfect competition a firm can only make normal profit in the long-run while in the short period it may not be the case. Explain in detail. [CO-4] [L-5] **20**
- Q.6 "The monopoly price is always higher than the competitive price, whereas the monopoly output is less than the competitive output." Explain the statement. [CO-3, 4] [L-4] **20**
- Q.7 What do you mean by monopolistic competition? Discuss the long-run equilibrium of a monopolistic competitive firm and also show excess capacity. Use diagram.

[CO-2, 3] [L-2] **20** 

### End Semester Examination, Dec. 2022 M. Com. — First Semester

#### BUSINESS STATISTICS (MCOM-DS-102)

#### Time: 3 hrs.

Q.3

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following question:
  - a) What do you mean by skewness?
  - b) If Mean is 34.5 and Median is 35 calculate mode.
  - c) Explain relationship between mean and standard deviation.
  - d) What is conditional probability?
  - e) If S.D. is 3.5 and Coefficient of variation is 4.27 calculate mean.
  - f) Define "Baye's theorem" for probability.
  - g) What do you mean by poison distribution?
  - h) Name measures of variations.
  - i) Define "Transportation method's purposeis".
  - j) What are parametric tests?

[CO1,2,4][L-1,3,5] **2**×**10** 

#### <u>PART-A</u>

Q.2 a) Explain tabulation of data in detail also explain two way tables. [CO-1][L-3] 10b) Draw less than and more than ogive curve for the following data:

-	-								
Х	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
F	5	8	16	12	23	25	18	22	30
	[CO-1][L-2] 10								1][L-2] <b>10</b>
<ul> <li>a) A person keeps a record of the number of shops he visits each day: Shops visited 0-9 10-19 20-29 30-39 40-49 Frequency 3 8 24 60 21</li> <li>i) Estimate the mean number of shops visited.</li> <li>ii) Estimate the median.</li> <li>iii) What is the modal class? [CO-2][L-5] 1</li> <li>b) In a survey, data on daily wages paid to workers of two factories A and B are as follows: Daily wages (₹) 20-30 30-40 40-50 50-60 60-70 70-80 80-90 Factory A 15 30 44 60 30 14 7 Factory B 25 40 60 35 20 15 5 Find out:</li> <li>i) Which factory pays higher average wages and by how much?</li> <li>ii) Wages of which have greater variability? [CO-2][L-5] 1</li> </ul>									2][L-5] <b>10</b> Is follows: -90 7 5 2][L-5] <b>10</b>

- Q.4 a) Three bags contain 3 red and 7 black; 8 red and 2 black; and 4 red and 6 black balls respectively. 1 of the bags is selected at random and a ball is drawn from it. If the ball drawn is red, find the probability that it is drawn from the third bag. [CO-3][L-5] 10
  - b) A man and his wife appear in an interview for two vacancies in the same post. The probability of husband's selection is (1/7) and the probability of wife's selection is (1/5). What is the probability that only one of them is selected? [CO-3][L-5] **10**

# <u>PART-B</u>

- Q.5 a) In 60% of all solar-heat installations, the utility bill is reduced by at least 1/3. What is the probability that the utility bill will be reduced by at least 1/3 in:
  - i) 4 of 5 installations.
  - ii) At least 4 of 5 installation.

[CO-3][L-5] 10
- b) PC has 20 identical car chargers, 5 are defective. PC will randomly ship 10. What is the probability that 2 of those shipped will be defective? [CO-3][L-5] 10
- Q.6 a) Find solution using least cost method:

	D1	D2	D3	D4	Supply
S1	19	30	50	10	7
S2	70	30	40	60	9
S3	40	8	70	20	18
Demand	5	8	7	14	

[CO-3][L-5] **10** 

b) Consider an example where four jobs (J1, J2, J3, and J4) need to be executed by four workers (W1, W2, W3, and W4), one job per worker. The matrix below shows the cost of assigning a certain worker to a certain job. Minimize the total cost of the assignment:

	J1	J2	J3	J4
W1	82	83	69	92
W2	77	37	49	92
W3	11	69	5	86
W4	8	9	98	23

#### [CO-3][L-5] 10

Q.7 a) A department store, A, has four competitors: B, C, D and E. Store A hires a consultant to determine if the percentage of shoppers who prefer each of five stores is the same. A survey of 1100 randomly selected shoppers is conducted, and the results about which one of the stores shoppers prefer are below. Is there enough evidence using a significance level is 0:05 to conclude that the proportions are really the sam<u>e</u>?

Stores	А	В	С	D	Е
Number of Shoppers	262	234	204	190	210

[CO-4][L-6] 10

b) Calculate coefficient of rank correlation of the following data:

Х	23	20	19	21	18	20	18	17	23	16	19
Y	24	19	22	18	20	22	20	20	23	20	17

[CO-3][L-5] 10

### End Semester Examination, Dec. 2022 M. Com. — First Semester ACCOUNTING THEORY AND PRACTICES (MCOM-DS-103)

#### Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following:
  - a) Enumerate main objectives of financial accounting.
  - b) Who are external users of accounting information?
  - c) Define "Accounting standards".
  - d) Give any two differences between accounting standards followed in India and the IFRS.
  - e) Explain the objective of preparing income and expenditure account.
  - f) Under branch trading and profit loss account method \_\_\_\_\_ (H.O prepares profit and loss account / Each branch is treated separate entity).
  - g) Differentiate branch accounts with departmental accounts.
  - h) What do you understand by the term 'True and fair view of financial affairs of business'?
  - i) Explain "Related party with reference to company".
  - j) Social accounting can be used to determine the \_\_\_\_\_ of an organization.2×10

## <u>PART-A</u>

Q.2	a) Define accounting and describe its functions.	[CO-1][L-2] <b>10</b>
	b) Explain any four concepts of accounting.	[CO-1][L-2] <b>10</b>

- Q.3 a) AS 4 deals with "contingencies and events occurring after balance sheet date". Elaborate the statement. [CO-3][L-5] **10** 
  - b) The following balances appear in the books of Crystal Ltd, on Jan 01, 2015 Machinery account on ₹ 15,00,000, Provision for depreciation account ₹ 5,50,000. On April 01, 2015 a machinery which was purchased on January 01, 2012 for ₹ 2, 00,000 was sold for ₹ 75,000. A new machine was purchased on July 01, 2015 for ₹ 6,00,000. Depreciation is provided on machinery at 20% p.a. on Straight line method and books are closed on December 31 every year. Prepare the machinery account and provision for depreciation account for the year ending December 31, 2015. [CO-3][L-5] 10
- Q.4 The following balances appeared in the books of PS Flour Mills Ltd., as on December 31, 2021:

Details	<b>Amt.</b> (₹)	Details	<b>Amt.</b> (₹)
Stock of Wheat	9,500	Furniture	5,100
Stock of Flour	1 6,000	Vehicles	5,100
Wheat Purchase	4,05,000	Stores and Spare Parts	18,300
Manufacturing Expenses	90,000	Advances	24,500
Flour Sales	5,55,000	Book Debts	51,700
Salaries and Wages	13,000	Investments	4,000
Establishment	4,700	Share Capital	72,000
Interest (Cr)	500	Pension Fund	23,000
Rent Received	800	Dividend Equalisation fund	10,000
Profit and Loss Account (Cr)	15,000	Taxation Provision	8,500
Director's Fees	1,200	Unclaimed Dividends	900
Dividend for 2004	9,000	Deposits (Cr)	1,600
Land	12,000	Trade Creditors	1,24,000
Buildings	50,500	Cash in Hand	1,200
Plants and Machinery	50,500	Cash at Bank	40,000

Prepare the company's trading and profit and loss account for the year and balance sheet as on December 31, 2021 after taking the following adjustments into account:

- a) Stock on December 31, 2021 were: Wheat at cost, Rs. 14,900: Flour at market price, Rs. 21,700.
- b) Outstanding expenses: Manufacturing expenses, Rs. 23,500; and salaries and wages, Rs. 1,200.
- c) Provide depreciation: Building at 2%; Plant and machinery at 10%: Furniture at 10%; and Vehicle 20%.
- d) Interest accrued on Government Securities, Rs.100/-.
- e) A tax provision of Rs. 8,000/- is considered necessary.
- f) The directors propose a dividend of 20%.
- g) The authorized capital consists of 12,000 equity shares of Rs. 10 each of which 7,200 shares were issued and fully paid up. [CO-3][L-5] **20**

## <u>PART-B</u>

Q.5 The Delhi Traders invoiced goods to its Mumbai branch at cost. Head Office paid all the branch expenses from its bank account, except petty cash expenses which were met by the Branch. All the cash collected by the branch was banked on the same day to the credit of the Head Office. The following is a summary of the transactions entered into at the branch during the year ended December 31, 2011:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Balances as on 1.1.2011:			
Stock			
Debtors	7,000	Bad debts	600
Petty Cash,	12,600	Goods returned by	
Goods sent from H.O.	200	customers	500
1,200 goods returned to	26,000	Salaries & Wages	6,200
H.O. cash sales	1,000	Rent & Rates	1,200
Credit sales	17,500	Sundry expenses	800
Allowances to customers	28,400	Cash received from sundry	
Discount to customers	200	debtors	28,500
	1,400	Balances as on	
		31.12.2011:	
		Stock	6,500
		Debtors	9,800
		Petty cash	100

Prepare branch account by adopting the stock and debtors method. [CO-3][L-2] 20

Q.6 a) Define segment reporting and highlight the problems faced in segment reporting. [CO-4][L-5] **10** 

- b) Explain the meaning and process of segment reporting. [CO-4][L-5] **10**
- Q.7 What are the main areas of focus for social accounting? Explain its in detail.

[CO-4][L-2] 20

#### End Semester Examination, Dec., 2022 M. Com. — First Semester MARKETING MANAGEMENT (MCOM-DS-104)

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 a) Answer the following questions:
  - i) Define "Marketing".
  - ii) What are the factors which influences the consumer behavior? Explain in brief.
  - iii) Design the contribution of Howard-Sheth Model to consumer behavior.
  - iv) Identify and show the product life cycle for ice-creams in Indian Market.
  - v) For better sustainability how does branding helps the organization in the market? [CO-1][L-2] 2×5
  - b) Write short notes on the following:
    - i) Packaging and labeling.
    - ii) Integrated marketing communication.

#### <u>PART-A</u>

- Q.2 You are hired as consultant by a multinational fashion brand operating in India. Develop a marketing framework to facilitate an exchange relationship with the fashion-conscious Indian youth. [CO-1][L-6] **20**
- Q.3 a) Examine the differentiation of organizational buyer v/s consumer behavior. Also discuss in detail the organization buying process. [CO-2][L-5] **12** 
  - b) With the help of Psychoanalytic Theory examine the changes in consumer buying behavior. [CO-2][L-5] 8
- Q.4 You have been appointed as a marketing manager and a new product of your leather company is to be positioned in central India. As a manger you are required to prepare segmentation, targeting strategies for this product. Also discuss the product strategies to be exercised for successful positioning [CO-3][L-6] **20**

## <u>PART-B</u>

- Q.5 Examine in detail the pricing strategies and its application in practice. [CO-3][L-5] **20**
- Q.6 Changing environment has shown a growth of service industry as whole. Examine the statement by discussing in detail the various dimensions of service marketing. [CO3][L5] **20**
- Q.7 Write detailed notes on the following:
  - a) Rural marketing and rural marketing mix.
  - b) Digital marketing.

[CO-3][L-5] **10×2** 

[CO-1][L-4] 5×2

M. Com. – First Semester

## **ORGANIZATION THEORY AND BEHAVIOR (MCOM-DS-105)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

- Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.
- Q.1 a) Answer the following:
  - i) How status affects the behavior of employees in the organization?
  - ii) Compare and contrast the classical and neo-classical theories of OTB.
  - iii) Explain the determinants of organizational behavior.
  - iv) What are the fields which contributes to the field of OB?
  - v) Differentiate between individual and group decision making. [CO-1] [L-3] 2×5
    b) Short notes on:
    - i) Transaction cost.
    - ii) Power and its strategies.

## <u>PART-A</u>

 Q.2
 a) Examine the statement in context to OB "People influence organizations, and organization influence people".

 [CO-1]
 [L-5]

 10
 [CO-1]

b) Examine the contemporary approach to OB with example. [CO-1] [L-5] **10** 

- Q.3 a) Examine in detail the contributing fields to OB and their importance. [CO-2] [L-5] **10** 
  - b) Analyze how communication effectiveness plays role in organizations? Explain in detail the formal and informal communication styles adopted by the organizations.
     [CO-3] [L-6] 10
- Q.4Differentiate between individual and group decision making. Also examine the Nominal<br/>Group Technique and Delphi Technique in detail.[CO-3] [L-5] 20

#### <u>PART-B</u>

- Q.5 What is motivation and its importance in affecting the behavior of employees? Examine the contemporary theories of motivation. [CO-3] [L-6] **20**
- Q.6 a) What is power tactics? Examine the bases of power in an organization. [CO4][L5] 10b) Examine the sources of conflict patterns and conflict resolution strategies.

[CO-4] [L-5] **10** 

- Q.7 Explain the following in detail:
  - a) Organizational design and culture.
  - b) Stress management.

[CO-4] [L-5] **10×2** 

[CO-2] [L-5] **5×2** 

M. Com. — First Semester

#### **ORGANIZATION THEORY AND BEHAVIOR (MCOM-DS-105)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 1

[CO-2][L-5] **2** 

[CO-2][L-5] **2** 

[CO-2][L-5] 2

[CO-2][L-5] **2** 

[CO-1,4][L-2,3] **5** 

[CO-1,4][L-2,3] 5

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) Differentiate between authority and power.
  - b) Identify the challenges and opportunities of OB. [CO-2][L-5] 2
  - c) What is politics?
  - d) Describe leadership effectiveness.
  - e) Differentiate between individual and group decision making.
  - f) Differentiate between formal and informal structure.
  - g) Describe "Behavior modification" in detail.

## <u>PART-A</u>

- Q.2 Examine the classical and neo classical theories of OB in detail. [CO-1][L-5] 20
- Q.3 a) Examine in detail the communication process flows in an organization. Also discuss the barriers, process and effectiveness of communication in an organization. [CO-2][L-5] 15
   Analyze the transaction cost theory and its contribution to OP
  - b) Analyze the transaction cost theory and its contribution to OB. [CO-3][L-6] 5
- Q.4 What is group decision making process? Examine its nature and importance for an organization. Also examine the feedback analysis and Johari window mechanism in an organization. [CO-3][L-5] **20**

#### <u>PART-B</u>

- Q.5 Compare and contrast Maslow need hierarchy motivation theory with that of two factor theory of motivation in detail. Also examine the motivation process in the field of OB. [CO-3][L-6] **20**
- Q.6 a) What is leadership? Examine the behavioral and situational approach of leadership. [CO-4][L-5] 12
   b) Explain the conflict levels witnessed in an organization. [CO-4][L-5] 8
  - b) Explain the connectievers withessed in an organization.
- Q.7 Explain the following in detail:
  - a) Organizational development.
  - b) Stress management.

[CO-4][L-5] 10×2

M. Com. — Third Semester

#### **BUSINESS POLICY AND STRATEGIC MANAGEMENT (MCOM-DS-301)**

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

Q.1	Fi	ll in the blanks:	
	a)	Functional strategies are sometimes called as	1
	b)	What does Dog symbolize in BCG matrix?	1
	c)	The GE 9 cell model is based on	1
	d)	The three organizational levels are	1
	e)	Switching costs refer to the	1
	St	ate whether the following statements are TRUE or FALSE:	
	f)	The fundamental purpose for the existence of any organization is described by	its
		vision.	1
	g)	An organisation's strategy generally forms over a period of time as events unfold.	1
	h)	The primary focus of strategic management is complete organization.	1
	i)	A firm's mission is a statement of a firm's business in which it intends to compe	ete
	•\	and serve the customers.	I
	J)	Strategic management process activates in the sequence of environmental scanning	ng,
		strategy implementation, formulation, control and evaluation.	I
	A/	nswer the following:	_
	k)	List Porter's generic strategies.	2
	I)	List the forms of strategic alliance.	2
	m)	) What is corporate restructuring?	2
	n)	Discuss value chain analysis in detail.	4

## PART-A

- a) Explain the concept of strategic management and point out its limitation. [CO-1][L-3] 15 Q.2 b) What are the different levels at which strategy operates? [CO-1][L-1] 5
- O.3 a) Describe the process of strategic management. Draw a neat chart showing comprehensively the different elements in the strategic management process. [CO-1][L-1] 15
  - b) Explain the concept of vision and mission statement. [CO-2][L-3] 5
- a) Explain the model proposed by Michael E. Porter for structural analysis of O.4 industry. [CO-3][L-4] 10
  - b) Describe of strategic the concept of environment in the context [CO-2][L-3] 10 management.

#### <u>PART-B</u>

- a) "The grand strategies are the corporate level strategies designed to identify the O.5 firm's choice with respect to the direction it follows to accomplish its set objectives". Discuss and explain any two grand strategies. [CO-3][L-5] 10
  - b) Write short notes on the following:
    - Balance scorecard. i)

Time: 3 hrs.

- ii) Concept of stretch, leverage and fit.
- Justify that "a functional level strategy is a plan of action to achieve short-term, routine, 0.6 or day-to-day business goals to support the corporate and business level strategies". Justify in detail. [CO-4][L-5] 20
- 0.7 GE-McKinsey nine-box matrix is a strategy tool that offers a systematic approach for the multi business corporation to prioritize its investments among its business units. Explain the GE matrix and also discuss how it is different from BCG matrix. [CO-4][L-5] **20**

[CO-3][L-5] 5×2

Max Marks: 100 No. of pages: 1

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#### **CORPORATE ACCOUNTING PRACTICES (MCOM-DS-302)**

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Answer the following questions:
  - a) Define minimum subscription as per SEBI guidelines.
  - b) Explain the term 'interim dividend'.
  - c) State the meaning of debentures issued as a collateral security.
  - d) List out the statutory requirements of debenture redemption reserve.
  - e) Explain objective valuation of goodwill.
  - f) Define the term 'non performing asset'.
  - g) What is purchase consideration?
  - h) Explain the term 'minority interest'.
  - i) Define "Amalgamated Company".
  - j) Bring out the provisions of "AS 14".

[CO-1][L-1] 2×10

#### <u>PART-A</u>

- Q.2 Journalize the following:
  - a) The directors of a company forfeited 200 equity shares of Rs. 10 each on which Rs. 800 had been paid. The Shares were re-issued upon payment of Rs. 1,500.
  - b) A holds 100 shares of Rs. 10 each on which he has paid Re. 1 per share on application. B holds 200 Shares of Rs. 10 each on which he has paid Re. 1 on application Rs. 2 on allotment. C holds 300 shares of Rs. 10 each who has paid Re. 1 on applications, Rs. 2 on allotment and Rs. 3 on first call. They all failed to pay their arrears and second call of Rs. 4 per share as well. All the shares of A, B and C were forfeited and subsequently reissued at Rs. 11 per share as fully paid-up. [CO-1][L-2] 20
- Q.3 a) Prepare the format of income statement of a corporate entity and discuss its elements. [CO-2][L-2] 10
  - b) Discuss in detail the elements of profit and loss appropriation account of a corporate entity as per schedule III of Companies Act. 2013. [CO-2][L-2] **10**
- Q.4 You are given the following information in respect of PS Ltd:
  - a) Total of fixed and current assets as per balance sheet is Rs. 3,00,000/-.
  - b) Outside Liabilities Rs. 90,000/-.
  - c) Profits for preceding three years are Rs. 30,000, Rs. 28,000 and Rs. 38,000/-.
  - d) The normal rate of return on the basis of available market interest rate is 10%.
  - e) Interest earned at 10% on non-trading investments of Rs. 30,000/- has been included in the previous three years profits.
  - f) Rent of business premises Rs. 500/- p.m. will not be payable in the succeeding years.
  - g) The fair remuneration to the proprietor of the business may be assumed as Rs. 800/- per month.

Calculate the amount of goodwill by capitalization method. [CO-3][L-5] 20

## <u>PART-B</u>

Q.5 On 31<sup>st</sup> March 2022 the balance sheet of P Ltd. and S Ltd. stood as follows:

Liabilities	P Ltd.	S Ltd.	Assets	P Ltd.	S Ltd.
Equity shares			Plant &		
@ Rs. 10 each	7,00,000	6,00,000	Machinery	50,000	
General Res.	3,30,000		Furniture	40,000	60,000
P/L account	80,000		Debtors	1,00,000	1,00,000
Creditors	1,60,000	1,00,000	Cash at bank	1,80,000	40,000
			P/L account		1,00,000
	12,70,000	7,00,000		12,70,000	7,00,000

On this date P Ltd. took over the business of S Ltd. for Rs. 500000 payable in the form of its Equity shares of Rs 10 each at par. You are required to give journal entry and prepare ledgers accounts in the books of S Ltd. and also draw P Ltd. balance sheet after takeover. [CO-3,4][L-4] **20** 

Q.6 A Ltd. acquires the shares of B Ltd. on 31<sup>st</sup> March 2022 when the balance sheet of two companies appeared as under:

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Equity Shares			Sundry assets	2,18,000	57,600
@ Rs. 10 each	1,80,000	40,000			
P/L account	44,000	8,000	Investment (3200		
Creditors	26,000	9,600	Shares of Rs. 10		
			each in B Ltd.)		
				32,000	
	2,50,000	57,600		2,50,000	57,600

Prepare a consolidated balance sheet as on 31<sup>st</sup> March 2022. [CO-4][L-3,4] **20** 

Q.7 Draw up a balance sheet of a banking company with imaginary figures. [CO-4][L-3] **20** 

M. Com.—Third Semester

#### QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS (MCOM-DS-303)

Note:	Attempt FIVE questions in all; Q.1 is compulsory. Attempt a PART-A and TWO questions from PART-B. Marks are indicated a	any <b>TWO</b> questions from gainst each question.
Q.1	Answer the following questions briefly:	
	a) What are requirements of LPP?	[CO-1][L-1]
	b) How to program a simple problem of LPP in dual?	[CO-2][L-5]
	c) How will you explain infeasible problem of LPP?	[CO-1][L-1]
	d) What is a saddle point?	[CO-1][L-1]
	e) Why dominance is used in game theory?	[CO-2][L-5]
	f) Explain queue discipline in short.	[CO-2][L-1]
	<ul> <li>g) Give a brief of snow ball sampling.</li> </ul>	[CO-2][L-1]
	h) Why coding is used in questionnaire?	[CO-2][L-1]
	i) What happened if your hypothesis is rejected?	[CO-4][L-3]
	j) What are parametric tests?	[CO-4][L-5] <b>2x10</b>

#### <u>PART-A</u>

Q.2 a) A company manufactures two products A and B. Each unit of B takes twice as long as to produce one unit of A and if the company is to produce only A, it would have time to produce 2000 units per day. The availability of the raw material is sufficient to produce 1500 units per day of both A and B combined. Product B requiring a special ingredient, only 600 units can be prepared per day. If A fetches a profit of Rs. 2/- per unit and B, a profit of Rs. 4/- per unit. Find the optimum product mix by graphical method.

b) Give the dual of the following problem and solve for optimum solution: Max 7 = x + 2y

Max Subject to,

Time: 3 hrs.

$$2x + 3y >= 4$$
  
 $3x + 4y = 5$ 

3x + 4y = 5x > = 0 and y restricted

[CO-4][L-5] **10** 

Max Marks: **100** *No. of pages: 2* 

Q.3 a) Solve the problem of game graphically:

	Player B		
	1	2	
	5	4	
Player A	-7	9	
	-4	-3	
	2	1	

[CO-2][L-5] 10

b) Solve the pay-off matrix using dominance rule:

	B1	B2	B3	B4	B5
A1	4	4	2	-4	-6
A2	8	6	8	-4	0
A3	10	2	4	0	12

[CO-2][L-5] 10

- Q.4 a) Explain queueing system in detail with proper examples.
  - b) In a railway marshalling yard, goods trains arrive at a rate of 30 trains per day. Assuming that inter-arrival time and service time distribution follows an exponential distribution with an average of 30 minutes, calculate the following.
    - i) The mean queue size
    - ii) The probability that queue size exceeds 10.
    - iii) If the input of the train increases to an average of 33 per day, what will be the changes in i) and ii) [CO-3][L-5] **10**

#### <u>PART-B</u>

Q.5	a)	Explain data collection and its techniques in detail.	[CO-4][L-2] <b>10</b>
	b)	Explain sampling techniques with suitable examples.	[CO-4][L-2] <b>10</b>
Q.6	a)	Design a questionnaire using complete guidelines.	[CO-3][L-6] <b>10</b>
	b)	Discuss quantitative and qualitative techniques in research design.	[CO-4][L-6] <b>10</b>
Q.7	a) b)	What do you understand by research report? Explain research detail. Prepare a data sheet and explain graphical representation data.	report layout in [CO-3][L-4] <b>10</b> of using same [CO-3][L-4] <b>10</b>

[CO-3][L-5] 10

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Time: 3 hrs.

#### **BUSINESS ENVIRONMENT ANALYSIS (MCOM-DS-304)**

Max. Marks: 100

	No. of pages: 1
Note:	Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against
	each question.
Q.1	State whether the following statements are TRUE or FALSE:         a) Cottage industries are those industries which are run fully or partially with the help of family members.         b) Liberalization means to reduce unnecessary restrictions on business.         [CO-2][L-3]         c) Industrialization plays an important role in the economic.       [CO-1][L-2] <i>Fill in blank:</i> d) Earcian trade policy is known as       policy
	<i>Choose the correct option:</i>
	e) Trade between countries:
	<ul> <li>i) Determines prices of products in different countries.</li> <li>ii) Makes a country dependent on other. [CO-3][L-5]</li> <li>f) Where do MNC's choose to set up production?</li> </ul>
	<ul> <li>i) Economic sustainability.</li> <li>ii) Cheap labour resources. [CO4][L1,2]</li> <li>c) Clabalization has led to higher standards of living of:</li> </ul>
	<ul> <li>i) Well-off consumers</li> <li>ii) Poor consumers.</li> <li>iii) CO-1][L-1,2]</li> <li>iii) A govt. company is any company in which the paid up capital held by the govt. in not less than.</li> </ul>
	<ul> <li>i) 49% ii) 51% [CO-2][L-1,3]</li> <li>i) When a company taken over another one and clearly becomes the new owner, the action is called:</li> </ul>
	<ul> <li>i) Acquisition</li> <li>j) The Industry policy resolution was passed first in:</li> <li>ii) 1056</li> </ul>
	I) 1956 II) 1948 [CO-I][L-1,2] <b>2×10</b> PART-A
Q.2	<ul> <li>a) Why the study of business environment is so important? Also explain the nature and relationship between business and environment. [CO-1][L-2] 10</li> <li>b) Write a note on 'Impact of environment scanning on policy formulation'. [CO-3] [L-4] 10</li> </ul>
Q.3	Critically evaluate the new Economic Policy of India. [CO-3][L-5] 20
Q.4	Write a note on 'Balance of Payment'. [CO-2][L-2] 20
	<u>PART-B</u>
0.5	Explain the importance of MNC participation in India. Also discuss its strategies

- and performance in detail. [CO-2][L-2] **20**
- Q.6 Write a note on 'industrial sickness in India' with a suitable example/case study. [CO-4][L-5] **20**
- Q.7 How ethics and social responsibility plays an important role in business? Also give examples of Indian companies associated with CSR. [CO-4][L-3] **20**

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#### DIRECT TAX LAWS AND PRACTICE (MCOM-DS-307)

Time: 3 hrs.

Max Marks: 100

No. of pages: 2

Note: Attempt FIVE questions in all; O.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Marks are indicated against each question.

- Q.1 Fill in the blanks:
  - a) Income tax is a \_\_\_\_\_. (direct tax/indirect tax)
  - b) Every year residential status of an assesse \_\_\_\_\_. (may change/will not change)
  - c) \_\_\_\_\_\_ allowance is exempted from Income Tax. (dearness allowance/foreign allowance)
  - d) Income from house for self-business is \_\_\_\_\_\_. (nil/fair rent)
  - e) The work of a doctor is covered under \_\_\_\_\_. (business/profession)
  - f) The income from the sale of household furniture is \_\_\_\_\_. (taxable income/exempted income)
  - g) Pension is taxable under \_\_\_\_\_\_. (salary/income from other sources)
  - h) Income of a minor child is included in the income of \_\_\_\_\_. (parent whose income is greater/father)
  - i) Minor child does not include a step-child \_\_\_\_\_. (True/False)
  - j) Long term capital loss can be set off from \_\_\_\_\_. (long term capital gain/ income from salary) 2×10

#### <u>PART-A</u>

- Q.2 Explain how the tax liability of an assesse is determined with reference to his residence? [CO-1][L-2] 20
- Q.3 Sri Rajeev furnished the following particulars of his income for the financial year 2021-22:

S. NO	Particulars	Amount
1	Salary	15000 pm
2	Dearness allowance	1250 pm
3	Entertainment allowance	1000pm
4	Employer's and employee's contribution to a	
	Recognized Provident Fund Rs. 24000 each	
5	Interest from provident fund @9.5% pa	19000
6	City compensatory allowance	200 pm
7	Medical allowance	10000
8	He has been provided with the facility of an	
	unfurnished house by the employer in a	
	town (population less than 10 lakh) for	
	which the employer charges Rs. 500p.m.	
	the fair rent of the house is Rs. 30000 pa.	
	the house is owned by the employer	
9	The employer has employed for him a	
	sweeper@ 200pm, and a servant @ Rs. 750	
	pm.	

Compute the taxable income under the head "income from salaries" for the assessment year 2022-23. [CO3-][L-5] **20** 

Q.4 Mr. XYZ the proprietor of floor mill has prepared the following profit and loss account for the year ending 31<sup>st</sup> march 2022. It is required to compute his income from business for the assessment year 2022-23:

Particulars	Rs.	Particulars	Rs.
To, opening stock	15000	By sales	280000
To purchases	140000	By closing stock	20000
To wages	20000	By gift from father	10000
To rent	46000	By sale of car	17000
To repairs of car	3000	By income tax refund	3000
To medical expenses	3000		
To generl expenses	10000		
To depreciation of car	4000		
To profit of the year	89000		
Total	330000	Total	330000

Following further information are given:

- a) Mr. XYZ carries on his business from a rented premise half of which is used as his residence.
- b) Mr. XYZ bought a car during the year for Rs. 20000. He charged 20% depreciation on the value of the car. The car was sold during the year for Rs. 17000. The use of the car was 3/4<sup>th</sup> of the business and 1/4<sup>th</sup> for personal use.
- c) Medical expenses were incurred during the sickness of Mr. XYZ for his treatment.
- d) Wages include Rs. 250 pm on account of Mr. X's driver for 10 months.

[CO-3][L-5] **20** 

## <u>PART-B</u>

- Q.5In what circumstances is the income of one person treated as the income of another.<br/>Explain the provisions.[CO-3][L-2] 20
- Q.6 Solve the following cases and give the explanation:
  - a) Assem Enterprises, a partnership firm took a loan of Rs. 8,40,000/- from a person resident in India. Interest on loan for the financial year 2022-23 amounted to Rs. 84,000. Should the firm deduct tax at source from the interest?
  - b) Assem Enterprises, a partnership firm took a loan of Rs. 8,40,000/- from a nonresident. Interest on loan for the financial year 2022-23 amounted to Rs. 84,000. Should the firm deduct tax at source from the interest?
  - c) Mr. Kumar is running a plastic factory under proprietorship. The total turnover of the factory during the financial year 2021-22 amounted to Rs. 84,00,000/-. On 1-4-2022, he took a loan from his friend who is residing in Mumbai (the funds were used in business). Interest on loan for the financial year 2022-23 amounted to Rs. 50,000. Should Mr. Kumar deduct tax from interest of Rs. 50,000?
  - d) Mr. Rajat is running a garment factory. The total turnover of the factory during the financial year 2021-22 amounted to Rs. 1,84,00,000/-. On 1-4-2022, he took a loan from his relative residing in Delhi (the funds were used in business). Interest on loan for the financial year 2022-23 amounted to Rs. 84,000/-. Should Mr. Rajat deduct tax from the interest of Rs. 84,000/-? [CO-4][L-5] 20
- Q.7 Give a description of various forms of return prescribed under income- tax law. [CO4][L-2] **20**