End Semester Examination, March 2023
OPEN ELECTIVE – COMMON FOR ALL BRANCHES
ECONOMICS FOR DECISION MAKING (BCOM-OE-002)

Time: 3 hrs.   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   Answer the following.
   a) Define 'economic problem'.
   b) What causes shift in demand curve?
   c) What is consumer surplus?
   d) Define 'average product'.
   e) Give two points of distinction between monopoly and monopolistic competition.
   f) What is the nature of demand curve in perfect competition?
   g) Name the types of market?
   h) State law of supply.
   i) Define 'equilibrium price'.
   j) What are homogenous products?   **2×10**

PART-A

Q.2   Differentiate between 'Micro and macro-economics' with examples.   [CO- 1] [L-2] **20**

Q.3   State and explain law of demand. Use table and diagram   [CO- 2] [L-2] **20**

Q.4   Explain how consumer equilibrium is achieved. Use indifference curve approach to explain.   [CO-3] [L-2] **20**

PART-B

Q.5   State and explain law of variable proportion.   [CO- 3] [L-2] **20**

Q.6   Explain the relationship between 'total cost, total fixed cost and total variable cost'. Use diagram.   [CO-4] [L-2] **20**

Q.7   Distinguish between 'perfect competition, imperfect competition and monopoly'.
                                                                          [CO-4] [L-2] **20**

End Semester Examination, May, 2023

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; **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 do you mean by exhaustive events?
b) Give an example of exclusive and inclusive series.
c) Define the term: frequency curve.
d) Calculate Mode for the series:

X:	2	4	7	9	10	12	13	15
Y:	1	3	4	7	6	7	2	3

e) What do you mean by quantity index number?
f) Give an example of zero correlation.
g) What is the difference between frequency and mode?
h) Find harmonic mean of numbers: 8, 9, and 11.
i) Why geometric mean is a best average?
j) Give an example of discrete and continuous series.   **2×10**

PART-A

Q.2   a) Draw a suitable bar diagram for the data given below:

Items	Expenditure		
	Family A	Family B	Family C
Food	15	17	11
Clothing	18	13	19
Rent	20	20	18
Misc.	11	14	15

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

b) Define "Classification". Explain different types and ways of classification by giving examples.   [CO-1][L-1] **10**

Q.3   a) The score of two batsmen A and B in 10 innings is given below:

A:	18	12	5	9	58	32	61	68	25	19
B:	105	2	3	4	5	9	120	8	11	3

Find: i) Who is a better batsmen?
ii) Who is more consistent batsmen?   [CO-4][L-3] **10**

b) Calculate mean, median, mode and standard deviation for the data given below:

Marks:	0-6	6-12	12-18	18-24	24-30	30-36	36-42
No. of students	2	5	11	18	9	4	3

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

Q.4   a) A box contains 3 white, 5 red and 8 blue balls. If three balls are drawn at random, find the probability that:
i) All of them are white.   ii) Two of them are white.
iii) Exactly one is white.   iv) Each ball is of different colour.   [CO-3][L-2] **10**

b) In a bolt factory, machines A, B and C manufacture respectively 20%, 35%, and 40% of total output. Of their output respectively 5%, 4% and 2% are known to be defective. Find the probability that:

i) It is produced by machine B.

ii) It is produced by machine B or C.   [CO-3][L-2] **10**

PART-B

Q.5 a) Define "Regression". Write the difference between correlation and regression. Also write the properties of regression coefficients.   [CO-1][L-1] **10**

b) Calculate Karl Pearson's coefficient of correlation and Spearmen's rank correlation for the data given below:

X:	105	109	110	115	107	108	104	105	101
Y:	73	78	74	70	80	84	71	79	82

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

Q.6 a) What do you mean by cost of living index number? Write the uses and limitations of index number.   [CO-1][L-1] **10**

b) Construct Laspeyer's, Paasche's and Fisher's ideal index number for the data given below:

Commodities	q_0	v_0	q_1	v_1
A	3	12	3	21
B	4	16	2	10
C	8	32	4	24
D	5	30	3	12
E	2	12	2	14

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

Q.7 a) Define the term 'seasonal variations' by giving examples. Explain the components of time series by giving examples.   [CO-1][L-1] **10**

b) Calculate trend by using Least square method for the data given below:

Years:	2007	2008	2009	2010	2011	2012	2013	2014
Production:	27	29	30	32	31	30	28	33

Also estimate trend for year 2017.   [CO-4][L-3] **10**

End Semester Examination, May 2023

B.Com. (Hons.)/B.Com.(Hons.) Industry Integrated– Fifth Semester
BUSINESS RESEARCH METHODS (BCH-504 /BCH-504A)

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   Answerthe following in brief:
  a) Differentiate between 'proposition' and 'hypothesis'.
  b) Explain dependent variable with an example.
  c) Enlist two features of a good research study.
  d) State two benefits of a research proposal to a sponsor.
  e) What is an ordinal scale?
  f) What is sampling error?
  g) What is a pictorial questionnaire?
  h) Give two advantages of sampling.
  i) What is deductive theory?
  j) Enlist two qualities of a good research report.   **2×10**

PART-A

Q.2   What is the purpose of doing research? Explain.   **20**

Q.3   Discuss the importance of literature review in research. Further, discuss the problem identification process.   **20**

Q.4   What are the types of research? Discuss nominal and ordinal scale with suitable example.   **20**

PART-B

Q.5   What is the need of sampling? Enumerate various methods of probabilistic sampling with suitable examples.   **20**

Q.6   What is a questionnaire? Explain the process of questionnaire designing, if a researcher is designing one for measuring the employee satisfaction.   **20**

Q.7   What should be the ideal structure of a research report?   **20**

End Semester Examination, May 2023

B. Com. (Hons.) and Industry Integrated — Second Semester
BUSINESS COMMUNICATION- II (BCH-GE-03/ CH-2.5)

Time: 3 hrs.   Max Marks: **50**
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) ***Convert the following sentences from direct to indirect speech:***
        i)   The teacher said, "The Sun rises in the East."
        ii) He said, "I can do it."
        iii) We said, "They have done their job".   **1×3**
    b) ***Convert the following sentences from active to passive voice:***
        i)   Who taught you to dance?
        ii) The director will give you instructions.
        iii) The team will celebrate their victory tomorrow.   **1×3**
    c) ***Define the following:***
        i)   Body language.   **1**
        ii) Report.   **1**
        iii) Pitch variation.   **2**

PART-A

Q.2   a) What is the role of body language in making a presentation effective?   [CO-2][L-3] **6**
    b) Explain voice modulation.   [CO-2][L-3] **4**

Q.3   What points should be kept in mind before making a presentation? Discuss five do's and five don'ts for making a presentation effective.   [CO-1][L-2] **10**

Q.4   Write a complaint letter to the health officer of your locality telling him about the increasing number of stray dogs in your locality. Inform him about the security and health hazard caused by their existence.   [CO-3][L-6] **10**

PART-B

Q.5   Prepare a brochure for your college festival highlighting the events, date venue, method of registration and the grand finale evening. Also give an attractive name to the festival.   [CO-4][L-6] **10**

Q.6   As the security officer of XYZ Company write a report on the incident of fire in the godown of your factory. Explain how the data was collected, the cause and result of fire and the steps taken.   [CO-4][L-5] **10**

Q.7   In response to the advertisement, write a covering letter and resume given all necessary details.   [CO-4][L-6] **10**

End Semester Examination, May, 2023

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 a) ***State whether the following statements are TRUE or FALSE:***
   i)   Authority cannot easily be delegated.
   ii) Communication is a one-way process.
   iii) Management is similar as well as different from administration.
   iv) Planning is not goal oriented.
   v)   Organization structure is a network of vertical and horizontal authority relationships.   **2×5**

b) ***Define the following:***
   i)   Planning.
   ii) Controlling.
   iii) Staffing.
   iv) Co-ordination.
   v)   Free rein leadership.   **2×5**

PART-A

Q.2 a) What do you understand by SMEs? Discuss the nature, scope and features of SMEs in detail.   [CO-2][L-3] **12**
   b) Explain the interface between business and environment.   [CO-2][L-3] **8**

Q.3 a) What is partnership firm? Explain the merits and demerits of it. Also explain the different types of partners.   [CO-1][L-3] **15**
   b) Describe any three types of cooperative societies in India.   [CO-1][L-3] **5**

Q.4 State the various aspects of feasibility of proposed business idea. Discuss silent aspects of technical and commercial feasibility of a business idea.   [CO-3][L-3] **20**

PART-B

Q.5 a) What do you understand by management? Explain in brief the functions of management.   [CO-3][L-1] **10**
   b) Explain the different types of skills which are required to manage effectively a large organization in brief.   [CO-4][L-4] **10**

Q.6 a) Critically examine Herzberg's Two Factor theory and Maslow Need Hierarchy theory.
                                                                    [CO-4][L-4] **12**
   b) Discuss different styles of leaderships.   [CO-4][L-4] **8**

Q.7 "Communication is sharing of understanding". Discuss this and bring out the process of communication. Also, discuss any three barriers of communication.   [CO-4][L-6] **20**

End Semester Examination, May 2023
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**. Marks are indicated against each question.*

Q.1   Answer the following in brief:
   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**

PART-A

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 Rs 2,000/- a final dividend of 60 paise in a rupee is received from his estate.   [CO-1][L-2] **20**

Q.3   a) Explain the process of preparing bank reconciliation statement with amended cash 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		

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, 2005 is Rs. 1,30,000.
f) Provide Rs.34,800 for income tax. **20**

PART-B

Q.5 Differentiate between:

a) Receipt and payment account.
b) Income and expenditure account. [CO-3][L-3] **10×2**

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 instalment 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 instalments 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 instalments.
Because of financial difficulties, SP, after having paid the first and second instalments, could not pay the third yearly instalment 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] **20**

End Semester Examination, May 2023
B. Com. (Hons.) — 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   Answer the following in brief:
a) What is normative science?
b) Define 'budget line'.
c) When does 'decrease' in demand take place?
d) Mention two reasons for occurrence of the phase of increasing return to a factor.
e) Give example each of fixed cost and variable cost.
f) What will be the shape of MR when TR increases at constant rate?
g) Define perfect competition.
h) What is a firm called price taker and why?
i) What do you mean by price discrimination?
j) Why is demand curve under monopoly less elastic as compared to the demand curve under monopolistic competition?   [CO-1,2,3,4,5][L-1,2] **2×10**

PART-A

Q.2   What is meant by consumer equilibrium? Explain it with the help of indifference curve analyses.   [CO-3,4][L-3] **20**

Q.3   Explain the law of variable proportions. Which is the best stage of production?   [CO-2][L-2] **20**

Q.4   Explain with the help of a table and diagram, the relationship between AR, MR and TR. What is their importance?   [CO-3][L-4] **20**

PART-B

Q.5   Distinguish between the firm and industry. What are the conditions of equilibrium of firm and an industry under perfect competition?   [CO-4][L-3] **20**

Q.6   How price and output of a commodity are determined under monopoly? Is monopoly price always higher than competitive market?   [CO-3,4][L-3] **20**

Q.7   Explain the short-run equilibrium condition for a firm under monopolistic competition. If this is characterized by the existence of the pure profit, what will happen to bring about the long-run equilibrium of the industry?   [CO-3,4][L-4] **20**

End Semester Examination, May 2023

B. Com. (Hons.) — First Semester
BUSINESS LAWS (BCOM-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   Answer the following in brief:
  a) Define void-ab-initio contract.
  b) What is lawful consideration?
  c) What do you understand by quasi contract?
  d) Mention any two rights of a partner.
  e) Define Warranties.
  f) Name the parties to promissory note.
  g) What are digital signature certificates?
  h) Is liability of surety primary?
  i) State duties of a partner.
  j) Name any two types of contracts.   **2×10**

PART-A

Q.2   Define contract and discuss essentials of a valid contract in detail.   [CO-1][L-2] **20**

Q.3   Discuss the rights and responsibilities of a bailor.   [CO-2][L-2] **20**

Q.4   Define 'Agreement to Sell' and discuss its essential conditions in detail.   [CO-3][L-2] **20**

PART-B

Q.5   Distinguish between promissory note, cheque and bill of exchange.   [CO-3][L-2] **20**

Q.6   Discuss the features of limited liability partnership.   [CO-4][L-2] **20**

Q.7   Explain the rights of consumer under Consumer Protection Act 1986.   [CO-4][L-2] **20**

End Semester Examination, May 2023

B. Com. (Hons.) — First Semester

INDIAN ECONOMIC 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 in brief:
   a) Distinguish between 'traditional and modern concept of business'.   [CO-1][L-2]
   b) Describe role of government as a promoter of business.   [CO-2][L-2]
   c) List major components of culture.   [CO-2][L-1]
   d) Why is human development index important?   [CO-2][L-2]
   e) Distinguish between 'economic growth' and 'economic development'.   [CO-1][L-2]
   f) State two causes of industrial sickness.   [CO-3][L-1]
   g) List two reasons why foreign capital is required in India?   [CO-2][L-1]
   h) State two negative effects of globalization.   [CO-2][L-1]
   i) What are the advantages of industrial policy?   [CO-2][L-1]
   j) Are economic reforms in India socially justified?   [CO-3][L-2]
   2×10

PART-A

Q.2   "Firms which systematically analyze and diagnose the environment are more effective than those which don't." Evaluate the statement.   [CO-3][L-5] **20**

Q.3   a) Differentiate between 'a developed and an underdeveloped' economy.   [CO-1][L-2] **10**
   b) Describe the features of Indian economy at the time of independence.   [CO-1][L-1] **10**

Q.4   Evaluate the performance of public sector enterprises in India. Would you recommend the disinvestment of public sector units?   [CO-3][L-5] **20**

PART-B

Q.5   A positive, or favorable, balance of payments is one in which more payments have come in to a country than have gone out. In view of the statement suggest measures to improve India's balance of payment position of the country.   [CO-1][L-4] **20**

Q.6   Describe the main changes brought by industrial policy 1991 in the various aspects of industrial deregulation.   [CO-3][L-2] **20**

Q.7   Explain the reasons for the introduction of financial sector reforms in India. Evaluate the impact of financial sector reforms in the Indian economy.   [CO-2][L-2,5] **20**

End Semester Examination, May 2023

B. Com. (Hons.) — First Semester
BUSINESS COMMUNICATION (BCOM-DS-106)

Time: 90 min.

Max Marks: **50**
No. of pages: 5

*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. Use only black or blue pen.*

1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
11)	12)	13)	14)	15)	16)	17)	18)	19)	20)
21)	22)	23)	24)	25)	26)	27)	28)	29)	30)
31)	32)	33)	34)	35)	36)	37)	38)	39)	40)
41)	42)	43)	44)	45)	46)	47)	48)	49)	50)

Q.1 Choose which part of speech the underlined word belongs to:

None of them could perform well.   [CO-2][L-3]
a) Noun   b) Pronoun   c) Preposition   d) Adverb

Q.2 Choose which part of speech the underlined word belongs to:
I must perfect the art of cooking.   [CO-2][L-3]
a) Verb   b) Adverb   c) Adjective   d) Noun

Q.3 Choose which part of speech the underlined word belongs to:
Unless you exercise daily, you will not be healthy.   [CO-2][L-3]
a) Pronoun   b) Verb   c) Conjunction   d) Adjective

Q.4 Choose which part of speech the underlined word belongs to:
Green leafy vegetables are good for health.   [CO-2][L-3]
a) Verb   b) Conjunction   c) Adjective   d) Noun

Q.5 Choose which part of speech the underlined word belongs to:
As he was ill, I postponed the meeting.   [CO-2][L-3]
a) Verb   b) Pronoun   c) Adjective   d) Conjunction

Q.6 The way a person thinks or feels about a person or thing is called his: [CO-1][L3]
a) Behaviour   b) Attitude   c) Courtesy   d) Chivalry

Q.7 Self Perception is the learning through observance of _____   ____.   [CO-1][L-3]
a) Others   b) Associative learning   c) Self   d) None of these

Q.8 In a work system, an employee should be accepted and treated as an equal to promote a culture of: [CO-1][L-3]
a) Courtesy   b) Diversity   c) Inclusion   d) Chivalry

Q.9 Discrimination on the basis of disability of a person is called: [CO-1][L-3]
a) Disability discrimination.   b) Gender discrimination.
c) Sexual harassment.   d) Racial discrimination.

Q.10 Promise of rewards in exchange of sexual favors is called: [CO-1][L-3]
a) Disability discrimination   b) Gender discrimination
c) Sexual harassment   d) Racial discrimination

Q.11 The appropriate dress to wear for interview or for professional work environment is: [CO-3][L-3]
a) Party wear   b) Sports wear   c) Formal wear   d) Casual wear

Q.12 Which coloured trousers should be worn for a formal look: [CO-3][L-3]
a) White   b) Navy blue   c) Light green   d) Purple

Q.13 The LGBTQ individuals face a number of challenges because of: [CO-2][L-3]
a) Family expectations   b) Social stigma
c) Discrimination   d) All of these

Q.14 Professional behavior at workplace includes: [CO-3][L-3]
a) Civility   b) Courtesy   c) Social grace   d) All of these

Q.15 –Q.21 Direction: Choose the correct option from the options given below to make a meaningful sentence:

Q.15 Raghav was a wonderful guitarist. He _____ ever since he was a teenager. [CO-2][L-3]
a) has been playing   b) had been playing
c) has played   d) had played

Q.16 Most people work _____ nine to five. [CO-2][L-3]
a) Since   b) For   c) From   d) At

Q.17 Harry _____ working all afternoon and has just finished the assignment. [CO-2][L-3]
a) has been   b) had been   c) shall be   d) am

Q.18 You should _____ the movie before you read the review. [CO-2][L-3]
a) watches   b) have watched   c) had watched   d) was watching

Q.19 Shreya _____ in the states for the last seven years. [CO-2][L-3]
a) have been living   b) as been living   d) have lived   d) living

Q.20 Divya's brothers _____ a famous sweet shop in our neighbourhood. [CO-2][L-3]
a) are   b) have been   c) is   d) have

Q.21 It _____ since morning. [CO-2][L-3]
a) is raining   b) has been raining
c) had rained   d) is been raining

Q.22-Q.23 Read the following questions and choose the correct options from the options given below:

Q.22 Mohan likes _____.   [CO-2][L-3]
    a) playing Ludo, carroms, and chess.
    b) playing Ludo, play carroms, and to play chess.
    c) to play Ludo, carroms, and playing chess.
    d) playing Ludo, carroms, and play chess.

Q.23 Anil rides _____.   [CO-2][L-3]
    a) a car, a bike, and a cycle.
    b) a car, a bike, and he has a cycle.
    c) a car and a bike, and has a cycle.
    d) None of the above.

Q.24-Q.28 Direction: Choose the correct form of Verbs from the options given below.

Q.24 All the teachers _____ completed this chapter.   [CO-2][L-3]
    a) have   b) has   c) is   d) are

Q.25 Rohan and Saba _____ business partners till the demise of Saba.   [CO-2][L-3]
    a) have been   b) has been   c) had been   d) were

Q.26 He _____ his office in time daily.   [CO-2][L-3]
    a) reach   b) reaches   c) reached   d) is reaching

Q.27 Reshma and her friends _____ also invited to the party.   [CO-2][L-3]
    a) is   b) was   c) had   d) were

Q.28 Neither you nor your sister should _____ to them.   [CO-2][L-3]
    a) talk   b) talks   c) talked   d) talking

Q.29-Q.30 Decide whether the sentence has parallelism or not?

Q.29 Sharmila decided to leave her job and travelling the world.   [CO-2][L-3]
    a) Parallel   b) Not Parallel   c) Can't say   d) None of these

Q.30 Hemant started the engine, released the hand break, and checked the mirror. [CO-3][L-3]
    a) Parallel   b) Not Parallel   c) Can't say   d) None of these

Q.31 In a group discussion, one must communicate with.   [CO-3][L-3]
    a) Hostility   b) Ignorance   c) Courtesy   d) Arrogance

Q.32 Things which must be avoided in a group discussion.   [CO-3][L-3]
    a) Speaking Facts   b) Counter questioning
    c) Speaking with clarity   d) Speaking on the topic

Q.33 In a group discussion a person who begins the discussion is called: [CO-3][L-3]
a) Initiator   b) Starter   c) Beginner   d) Moderator

Q.34 Group Discussion is usually used as a tool of: [CO-3][L-3]
a) Presentation   b) Workshop   c) Lecture   d) Mass Elimination

Q.35 Which of the following is incorrect way to start the self introduction? [CO-3][L-3]
a) I am   b) My name is   c) Myself   d) none of these

Q.36 Self - introduction is _____. [CO-3][L-3]
a) Appropriate personal and professional information
b) Your personality description
c) Description of daily routine
d) Description of family information

Q.37 What is an inappropriate greeting in formal introduction? [CO-3][L-3]
a) Hello   b) Good morning   c) Hey, What's up?   d) None of the above

Q.38 What should you not do while speaking on phone? [CO-3][L-3]
a) Speak slowly so as to be understood
b) Listen to what other person has to say
c) Talk for long periods, others should not be able to speak
d) End the call with a politely

Q.39 Grooming tip for a professional meeting will include: [CO-3][L-3]
a) Take care of the body odor
b) Display of tattoos as it makes us look ultra-modern
c) The arms of the shirt should be folded
d) None of the above

Q.40 What do you do if you find someone not able to speak in a GD? [CO-3][L-3]
a) Utilise this opportunity to continue yourself
b) Invite the person to put forward his/her views
c) Make fun of the person
d) All of the above

Q.41 A well-crafted and well-practiced self introduction helps you to: [CO-3][L-3]
a) Present your first answer with poise and confidence.
b) Do away with fillers like umm, well, I guess etc.
c) Set a strong foundation for the rest of the interview.
d) All of the above

Q.42 Pick the branch of phonetics from the following: [CO-3][L-3]
a) Articulatory Phonetics   b) Auditory Phonetics
c) Acoustics Phonetics   d) All of them

Q.43 Self introduction should include: [CO-3][L-3]
a) Telling about your strengths only
b) Talking about your areas of improvement
c) Talking briefly about your education, industrial training, co-curricular activities, and work experience
d) None of the above.

Q.44 Variation in a language done by native speaker of the language is called: [CO-2][L-3]
a) Dialect b) Accent c) Tone d) None of these

Q.45 Variation done by non native speaker of the language is called: [CO-2][L-3]
a) Accent b) Dialect c) Tone d) None of these

Q.46 In _____ sound, air is released through the nose. [CO-2][L-3]
a) Vowel b) Oral c) Nasal d) All of these

Q.47 The study of the production and perception of speech sounds is called _____. [CO-2][L-3]
a) Accent b) Dialect c) Phonetics d) All of these

Q.48 The branch of phonetics which deals with hearing of speech sounds and its perception is _____. [CO-2][L-3]
a) Acoustic phonetics b) Articulatory phonetics
c) Auditory Phonetics d) None of these

Q.49 Acoustic phonetics deals with how _____. [CO-2][L-3]
a) speech is heard b) speech manipulates sound waves
c) Both of these d) None of these

Q.50 A _____ speaker looks into the eyes of the audience. [CO-2][L-3]
a) Impatient b) Confiden c) Rude d) Impolite

End Semester Examination, May 2023
B. Com. (Hons.) – Second Semester
MACRO ECONOMICS (BCOM-DS-202)

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 brief:
  a) List two limitations of macroeconomics. [CO-1] [L-2]
  b) State two differences between 'classical' and 'Keynesian economy' school of thoughts. [CO-3] [L-2]
  c) What is net national disposable income? [CO-1] [L-1]
  d) State the causes of the failure of multiplier in underdeveloped countries. [CO-4] [L-2]
  e) Describe two main objectives of monetary policy. [CO-2] [L-1]
  f) What is average propensity to consume? How is it calculated? [CO-1] [L-1,2]
  g) When does inflationary gap arises? [CO-1] [L-2]
  h) What is Philips curve? [CO-4] [L-1]
  i) Define 'technological unemployment'. [CO-1] [L-1]
  j) What factors causes a shift in IS curve? [CO-1][L-2] **2×10**

PART-A

Q.2   Comment, "There is really no opposition between the micro and the macro-economics". Both are absolutely vital. You are less than half-educated if you understand the one while being ignorant of the other." [CO-3,4] [L-5] **20**

Q.3   a) What is meant by withdrawals and injections? How do they affect the size of the circular flows of income and expenditure in an economy? [CO-1, 2] [L- 2] **10**
  b) Calculate national income-by-income and expenditure method:

S. No.	Items	Rs. In crore
1	Compensation of employees	700
2	Government final expenditure	750
3	Net factor income from abroad	(-)10
4	Net exports	(-)15
5	Profits	600
6	Net indirect taxes	60
7	Mixed income of self-employed	350
8	Rent	200
9	Interest	310
10	Private final consumption expenditure	1100
11	Net domestic capital formation	385
12	Consumption of fixed capital	65

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

Q.4   Analyze keynes psychological law of consumption and bring out its importance in macro economic analysis. [CO-1,4] [L-4] **20**

P. T. O 17

PART-B

Q.5   What are the main objectives of fiscal policy? How can fiscal policy help in mobilizing resources for economic development?   [CO-1,2] [L-1,2] **20**

Q.6   With AS-AD model explains economic fluctuations in the economy. Explain the impact of increase and decrease in aggregate demand on GDP and price level in the economy.
                                                                    [CO-3,4] [L-2] **20**

Q.7   Distinguish between the 'product market' and 'money market'. Explain the interdependence of these two markets. How does it related in the determination of the general equilibrium?   [CO-2,3] [L-2] **20**

End Semester Examination, May 2023
B. Com (Hons.) – Second Semester
BUSINESS MATHEMATICS (BCOM-DS-203/BCH-203)

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) Define equivalent set.

b) What do you mean by equal matrix?

c) Integrate: $x^3 - 3x^2 + 2x$.

d) Ram borrows ₹3690 @8%- calculated half yearly on simple interest for 3 years. Find the interest after 3 years.

e) What do you mean by rectangular matrix?

f) Integrate q^x w.r.t x.

g) Write the formula for compound interest and amount.

h) Differentiate $3x^2 + 3\log x + 3^x$ w.r.t. x.

i) Differentiate a^x w.r.t. x.

j) If $A = \begin{vmatrix} 1 & 5 \\ 3 & 9 \end{vmatrix}$, $B = \begin{vmatrix} 5 & -5 \\ 7 & -3 \end{vmatrix}$ find $A \times B$.

2×10

PART-A

Q.2 a) Solve the system of linear equations using matrix method:

$x + y + z = -1$

$x + 2y + 3z = -4$

$x + 3y + 4z = -6$

10

b) For the matrices $A = \begin{vmatrix} 2 & 3 \\ 5 & 8 \end{vmatrix}$ and $B = \begin{vmatrix} -1 & 2 \\ 3 & -1 \end{vmatrix}$; show that:

$(A + B)^2 = A^2 + B^2 + 2AB$.

10

Q.3 a) Find the difference between simple interest and compound interest on ₹20000 at 10% per annum for 2 years, compounded annually. **7**

b) The compound interest on a certain sum of money for two years is 920.25 and the simple interest is ₹900.00. Find the sum and rate of interest. **7**

c) The difference between simple interest and compound interest on a certain sum of money for two years @8% per annum is ₹48. Find the sum. **6**

Q.4 a) Find the points of local maximum and local minimum for the function given below and also find local maximum and local minimum value for $F(x) = x^3 - 6x^2 + 9x + 7$. **7**

b) If $y = x^3 \log \dfrac{1}{x}$ prove that $\dfrac{x d^2 y}{dx^2} - \dfrac{2 dy}{dx} + 3x^2 = 0$. **7**

c) If $y = \log\left(x + \sqrt{x^2 - a^2}\right)$; then show that: $\dfrac{dy}{dx} = \dfrac{1}{\sqrt{x^2 - a^2}}$. **6**

PART-B

Q.5 a) Evaluate: $\int \dfrac{x^2+1}{(x-1)^2(x+3)}dx$. **7**

b) Evaluate: $\int \dfrac{x}{(x^2+1)\log(x^2+1)}dx$. **6**

c) Integrate $\int x^2 \log(1+x)\,dx$. **7**

Q.6 a) Solve the following using graphical method:

Maximize z = 5x + 6y

Subject to constraint

$2x+3y \le 18$

$2x+y \le 12$

$3x+3y \le 24$

$x, y \ge 0$

10

b) What do you mean by linear programming problem? What are the requirements, limitations and applications of linear programming problem? **10**

Q.7 a) Prove that $A-(B\cap C)=(A-B)\cup(A-C)$. **7**

b) If $A=\{1, 2, 3, 4, 5, 6\}$, $B=\{2, 3, 5, 7\}$, $C=\{2, 4, 6, 8\}$ and

$U=\{1, 2, 3, 4, 5, 6, 7, 8, 9, 10\}$; then verify that:

i) $A-B=B^c-A^c$

ii) $A-(B\cap C)=(A-B)\cup(A-C)$

iii) $(A\cup B)\cap(A\cup B^c)=A$

6

c) A college awarded 38 medals in football, 15 in basketball and 20 in cricket. If these medals went to a total of 58 sportsmen and only these sportsmen got medals in all the three sports, how many sportsmen received medals in exactly two of the three sports? **7**

End Semester Examination, May 2023

B. Com. (Hons) - Second Semester

BUSINESS MATHEMATICS (BCOM-DS-203/ BCOM-DS-203A)

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 brief:
   a) What are upper triangular and lower triangular matrices?   [CO-1][L-1]
   b) What are symmetric and skew symmetric matrices?   [CO-1][L-1]
   c) How much time it will take to Rs 8000/- amounts to Rs 9261/- at the rate of 20% per annum compounded annually?   [CO-2][L-5]
   d) A person pays Rs 200/- at the end of each year, what will be the present value annuity for 8 years @10% compounded annually?   [CO-2][L-5]
   e) Differentiate $(\text{Log}(x) + 1/x)$ w.r.t to x.   [CO-3][L-5]
   f) Differentiate $\log(x+1) + x + 1$ w.r.t. x.   [CO-3][L-5]
   g) Integrate $\log(x)$ w.r.t. x.   [CO-2][L-5]
   h) If A = {1,4,5,7,9} and B = [2,4,5,8,9} find A-B.   [CO-3][L-5]
   i) What are various functions in linear programming?   [CO-3][L-4]
   j) What are the objectives of LPP?   [CO-3][L-4] **2×10**

PART-A

Q.2   a) If
$$A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$$
   Show that A is the sum of symmetric and skew symmetric matrices. [CO-2][L-4] **10**
   b) Solve the system of linear equations using matrix method:
   2X-Y-4Z = 29
   -2X+5Y-Z = -15
   3X-Y+5Z = -11   [CO-2] [L-4] **10**

Q.3   a) The population of a town in a particular year was 800000. During first year it was increased by 15%, during second year it was decreased by 10% and during third year it was again increased by 12%. What was the population of the town at the end of third year?   [CO-3] [L-4] **7**
   b) A person purchased a television paying Rs 5000/- as down payment and promising to pay Rs 200/- every three months for 4 years. The seller charges at 8% per annum compounded quarterly.
      i) What was the cash price of television?
      ii) If he missed first three payments, what must he pay at the time of fourth payment is due to bring him upto date?   [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 theprincipal.   [CO-3] [L-4] **7**

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

b) Differentiate between:
   i) Log (log(log(x)))
   ii) e^x-1/e^x
   iii) (x^4-x^2-1)(log(x))   [CO-4] [L-5] **10**

PART-B

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) If $U = \{1,2,3,4,5,6,7,8\}$, $A = \{1,2,3,4\}$, $B = \{3,4,6\}$ and $C = \{5,6,7,8\}$ verify the
   following:
   i) $(A \cup B)_c = A_c \cap B_c$ ii) $A-(B \cup C)=(A-B)\cap(A-C)$ (10)[[CO-4] [L-5] **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. Atleast 18kg of r1 and 12kg 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. and
   also write dual of the primal problem.   [CO-4] [L-5] **10**
   b) Use graphical method to solve the following L.P.P.:
   $z = 20x +10x$
   Minimize Subject to:
   $x_1 + 2x_2 \leq 40 \ 3x_1$
   $+x_2 \geq 30$
   $4x_1 +3x_2 \geq 60$
   $and \ x_1,x_2 \geq 0$
                                                                [CO-4] [L-5] **10**

End Semester Examination, May 2023
B. Com. (Hons.) – Second Semester
CORPORATE LAWS (BCOM-DS-204)

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 **Choose the correct option:**
a) Companies Act 1956 was repealed by:
   i) Companies Act 2002
   ii) Companies Act 2010
   iii) Companies Act 2012
   iv) Companies Act 2013
b) Which of the following is the feature of registered company?
   i) Transferability of shares
   ii) Perpetual succession
   iii) Limited liability
   iv) All of the above
c) MOA of a company defines its:
   i) Scope of operation
   ii) Borrowing power
   iii) Capital
   iv) Nature of business
d) Which of the following cannot be a member of the company?
   i) Subscriber to memorandum
   ii) Shareholders
   iii) Person whose name is entered in the registered of members
   iv) Insolvent person
e) The company's nationality is declared by:
   i) Share holders
   ii) Its registered office
   iii) Place where books of accounts are kept
   iv) None of the above
f) Under section 149 of companies act 2013,number of women directors in the company is:
   i) 1   ii) 2   iii) 3   iv) 10
g) For increasing the number of directors , more then 15.
   i) Approval of central government
   ii) Pass ordinary resolution
   iii) Pass special resolution
   iv) None of the above
h) The minimum number of members necessary for meeting is called as:
   i) Quoram
   ii) Proxy
   iii) Board of directors
   iv) Secretary
i) Who among the following can not file a petition for winding up?
   i) Company   ii) Contributory   iii) Registrar   iv) Promoter
j) Every company must have minimum.
   i) 3 directors   ii) 4 directors   iii) 5 directors   iv) 12 directors   **2×10**

PART-A

Q.2 Explain the procedure of formation and incorporation of company.   [CO-1] [L-3] **20**

Q.3 What do you mean by prospectus. Explain the various types of prospectus and their provisions.   [CO-2] [L-4] **20**

Q.4 Explain the requisite of a valid meeting as per the provisions of Companies Act 2013.
       [CO-3] [L-3] **20**

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PART-B

Q.5   Who can be the director? Explain the provisions of the Companies Act, 2013 relating to the appointment of directors by Board of Directors.   [CO-3] [L-3] **20**

Q.6   Explains the winding up of a company. Discuss the grounds under which a company can be wound up by the tribunal.   [CO-4] [L-3] **20**

Q.7   Write short notes on:
a) Postal ballot and e-ballot.   [CO-2] [L-2]
b) National company law tribunal.   [CO-2] [L-3] **10×2**

End Semester Examination, May 2023
B. Com. (Hons.) – Second Semester
CORPORATE ACCOUNTING (BCOM-DS-205)

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 Answer the following in brief:
  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 calculates 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**

PART-A

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

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 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	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

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 are 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, 2005 is Rs. 1,30,000.

f) Provide Rs.34,800 for income tax. [CO-3] [L-4] **20**

PART-B

Q.5 Ram runs a chemist shop. His net assets on 31st 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 Ram expect as payment for goodwill?

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

Q.6 How liability of underwriters is determined when shares are fully underwritten with 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 realised 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 realised including secured asset held by secured creditors and 1.5 % on amount distributed to unsecured creditors. Assets (other than secured asset realised) Rs. 2, 60,000. Prepare liquidators final statement of account. [CO-4] [L-3] **20**

End Semester Examination, May 2023

B. Com. (Hons.) — Third Semester

CORPORATE ACCOUNTING (BCOM-DS-301)

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:
- a) Share allotment account is _____. (personal/real)
- b) Debenture holder are the owner of the company. (True/Flase)
- c) Pre-acquisition profit is _____. (capital profit/super profit)
- d) No call on the shares shall exceed _____ of the nominal value. (1/4 / 1/5)
- e) Goodwill is a _____ assets. (real/intangible)
- f) Balance sheet shows _____ of company. (P&L/Financial position)
- g) Loss on issue of debenture is _____ loss. (capital/normal)
- h) Forfeiture of share is an example of capital gain. (True/False)
- i) Preference shares of a company cannot be redeemed at premium. (True/False)
- j) Person who start the company is share holder. (True/False)   [CO-1,3][L-1] **2×10**

PART-A

Q.2   A Sports Ltd. issued 10,00,000 shares of ₹10 each at a discount of 10% payments were to be mode as:

On application ₹3

On application ₹4

On first call   ₹2

and final call.

Applications were received for 9,00,000 shares and all are accepted. All money was duly received.

Pass necessary entries in the books of company and show the balance sheet of the company.   [CO-3,4][L-4] **20**

Q.3   What is debenture? Distinguish between shares and debenture. Describe the various methods for the redemption of debentures.   [CO-1][L-2] **20**

Q.4   Prepare in a summarized form the balance sheet of the company as per Companies Act, 1956 taking imaginary figures.   [CO-2][L-2] **20**

PART-B

Q.5   The profit and loss account of a company disclosed the following:

	Profits (₹)
2012	1,00,000
2013	2,00,000
2014	1,70,000

Company intends to a sell the business to Mr. Y.

Calculate the amount of goodwill after taking into consideration the following:
- a) Profit of 2012 include a speculative profit of ₹20,000
- b) Profit of 2013 were reduced by ₹30,000 due to loss by fire.
- c) The properties were not insured and it was thought product to insure the business in future. The premium was estimated ₹4,000 pa.
- d) The existing tenancy contract has expired and Y will have to pay ₹2,000 per month in place of 1200 per month.

e) Y will not need the services of ex-managers who is paid a salary of ₹3,000 PM. He will supervise the business himself. At present he is serving in a private company at a salary of ₹4,000 pm which post he shall have to resign. [CO-3,4][L-4] **4×5**

Q.6 Write short notes on the following:
a) Firm underwriting.
b) Provision regarding underwriting commission. [CO-2,3][L-2] **10×2**

Q.7 a) What is liquidation of companies? What are the various methods for the winding up of a company? [CO-1][L-1] **10**
b) Give the specimen of liquidator final statement of accounts. [CO-2,3][L-2] **10**

End Semester Examination, May 2023

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   a) ***Fill in the blanks:***
   i)   _____ is a very old concept while marketing is a new concept.   **2**
   ii)   _____ may aim at producing a change in beliefs, action behaviour or values.   **2**
   iii) The _____ is the person who makes the actual purchase.   **2**
   iv) Maturity stage of PLC includes _____ maturity and _____ maturity.   **4**
   v)   A zero-level channel, often called a _____ channel.   **2**
   b) ***Explain the following terms:***
   vi) Labeling.
   vii) Targeting.
   viii) Environmental scanning.
   ix) Sustainable marketing.   **2×4**

PART-A

Q.2   a)   Discuss the components of marketing mix.   [CO-1][L-2] **10**
      b)   Describe consumer buying process. Also explain factors influencing consumer buying
            decisions.   [CO-1][L-3] **10**

Q.3   a)   Differentiate between 'market segmentation' and 'product differentiation'.   [CO-2][L-3] **5**
      b)   Briefly discuss the steps that should be taken into consideration in the planning and
            development of a new product.   [CO-2][L-3] **15**

Q.4   Discuss the major pricing strategies with examples that are used by a marketer for deciding
       about a price of a product.   [CO-3][L-3] **20**

PART-B

Q.5   What are marketing channels? Further elaborate the factors affecting the choice of
       distribution channel for a consumer product across India.   [CO-4][L- 4] **20**

Q.6   "Rural markets are tomorrow's market in India". Do you think so? What are its
       implications for the marketers?   [CO-4][L-4] **20**

Q.7   Write short notes on the following:
       a) Digital marketing.
       b) Relationship marketing.
       c) Green marketing.
       d) Sustainable marketing.   [CO-4][L-5] **5×4**

End Semester Examination, May 2023
B. Com. (Hons.) – Third Semester
BUSINESS STATISITCS (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 brief:
   a) Give names of the parts of a table.   [CO-1] [L-1]
   b) Why correlation is called non-sense.   [CO-2] [L-2]
   c) Why index numbers are known as specialised averages?   [CO-2] [L-2]
   d) What is the relationship between mean and standard deviation?   [CO-3] [L-1]
   e) Calculate median of the following data :X : 12,23,13,14,16,24,25,22,18,19.
                                                                      [CO-2] [L-5]
   f) Mean and median of the given data is 23.4 and 25.6 calculate median.
                                                                      [CO-2] [L-5]
   g) Calculate Mode of the following data :X : 12,13,16,12,16,12,17,17,18.
                                                                      [CO-2] [L-5]
   h) If Mean = 36.5 Mode = 46 find Median.   [CO-2] [L-5]
   i) Which is appropriate presentation for quantitative data and why?   [CO-3] [L-6]
   j) What is mutually exhausted event in probability?   [CO-3] [L-4] **2×10**

PART-A

Q.2   a) Explain data and it's types in detail.   [CO-1] [L-1] **10**
       b) Draw less than and more than ogive curve for the following data.

Marks	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80
Frequency	3	8	12	14	10	6	5	2

                                                                      [CO-1] [L-3] **10**

Q.3   a)   Following are the marks of two students in 10 attempts in a particular subject.

X	78	67	79	54	23	0	99	33	55	68
Y	77	45	89	33	23	62	5	45	64	72

       Explain: i) Which one is the better performer.
                 ii) Which one is uniform in studies?   [CO-3] [L-5] **10**

       b) Calculate the missing frequency for the following data if number of companies are 125 and median is 36.25.

Profit(in Crores)	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No of Companies	4	12	24	?	20	?	8	5

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

Q.4 a) The blood group of 60 students of a class recorded as below:

Blood Group	A	B	AB	O
Number of Students	12	20	10	18

A student of the class is selected at random.
i) What is the probability that the selected student has blood group O?
ii) What is the probability that the selected student does not have blood group O?   [CO-3] [L-4] **10**

b) A box contains 90 discs numbered 1 to 90. One disc is drawn at random from the box. What is the probability that is bears?
i) A two-digit number.
ii) A perfect square.
iii) A multiply of 5.
iv) A number divisible by 3 and 5.   [CO-3] [L-5] **10**

PART-B

Q.5 a) Find the coefficient of correlation between X and Y for the given data:

X :	10	12	16	15	13	14	15	17	20	19
Y:	12	13	14	12	15	17	19	17	21	20

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

b) The Score of two batsman X and Y is given below:

X :	18	32	4	18	13	0	18	27	35	47
Y :	25	20	28	28	24	9	9	5	4	8

Calculate the Rank.   [CO-4][L-5] **10**

Q.6 a) Explain time series and its components in detail with proper examples.
[CO-2] [L-1] **10**

b) Fit a straight line trend on the following data using the Least Squares Method. Calculate the value for year 2009.   [CO-4] [L-5] **10**

Period (year)	1996	1997	1998	1999	2000	2001	2002	2003	2004
Y	4	7	7	8	9	11	13	14	17

Q.7 a) What do you mean by index numbers? Explain the types, uses and advantages of index numbers.   [CO-2] [L-1] **10**

b) Construct Fisher's ideal Index number and show that it satisfies both the tests i.e. Time reversal and Factor reversal test for the data given below:

Commodities	P_0	V_0	P_1	V_1
A	10	50	15	75
B	5	50	5	60
C	8	32	10	50
D	12	60	15	75
E	6	90	12	120

[CO-4][L-6] **10**

End Semester Examination, May 2023

B. Com. (Hons.) — Third Semester
FINANCIAL MARKETS 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) Differentiate between primary market and secondary market. [CO-1][L-2]
   b) What are convertible debentures? [CO-1][L-1]
   c) Draw a diagram to show the mechanism of factoring. [CO-2][L-2]
   d) State the full form of CRISIL. [CO-1][L-1]
   e) What are balanced mutual funds? [CO-1][L-1]
   f) Define Net asset value. [CO-1][L-1]
   g) State two objectives for the establishment of Reserve Bank of India. [CO-4][L-2]
   h) What is bacassuranee? [CO-1][L-1]
   i) What is passive portfolio management? [CO-1][L-1]
   j) List two objectives of portfolio management. [CO-2][L-2] **2×10**

PART-A

Q.2 A financial system is a well-integrated system whose parts interact with each other. Analyze the statement. [CO-1,3][L-4] **20**

Q.3 Does a credit ratine assure repayment? Credit rating establishes a link between risk and return. Justify the statement. [CO-2][L-2,5] **20**

Q.4 "Mutual fund aims to strike a balance between risk and return and give the best of both to the investor." Justify the statement. [CO-2,3][L-5] **20**

PART-B

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

Q.6 What are development banks? Evaluate the need of development banks in India. [CO-1,2][L-1,2] **20**

Q.7 Portfolio management is a perfect way to select the "Best Investment Strategy". Analyze the statement. [CO-3][L-4] **20**

End Semester Examination, May 2023

B. Com. (Hons.) — Third Semester
BASIC 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:
   a) Who is an entrepreneur?
   b) Enlist the myths regarding entrepreneurship.
   c) How mind mapping is done?
   d) Identify the role of effectuation for an entrepreneur.
   e) Define 'collective bargaining'.
   f) What is team formation?
   g) With the help of an example, define the meaning of niche marketing.
   h) Describe the use of consumption map.
   i) Briefly describe the blue ocean strategy.
   j) What is competitive analysis?   [CO-1][L-2] **2×10**

PART-A

Q.2   Examine in detail the concept of entrepreneurship. Also discuss the principles and process of design thinking.   [CO-1][L-4] **20**

Q.3   Critically analyze the D.I.S.R.U.P.T. model for idea generation with the help of suitable example. Also discuss the 5Q framework of idea evaluation.   [CO-2][L-6] **20**

Q.4   Examine in detail the lean startup process and its applicability.   [CO-3][L-6] **20**

PART-B

Q.5   a) Differentiate between 'targeting and segmentation processes'. Also discuss the mapping of consumption chain in detail.   [CO-3][L-5] **12**
   b) Examine in detail the outcome-driven innovation theory.   [CO-3][L-5] **8**

Q.6   Examine in detail the concept of value proposition design, value proposition and assessing fit in entrepreneurship.   [CO-4][L-6] **20**

Q.7   Write detailed notes on:
   a) Prototyping.
   b) Designing and presenting MVP.   [CO-4][L-5] **10×2**

End Semester Examination, May 2023

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 in brief:
  a) What is consumer behaviour?
  b) How the background affects the buying decisions of a consumer?
  c) Why consumer-oriented research is important?
  d) What is consumer motivation?
  e) Define consumer perception.
  f) Describe the communication process.
  g) Who are reference group to a consumer?
  h) Describes the steps in decision making levels.
  i) Explain the theory of diffusion of innovation.
  j) Who are rural consumers?   [CO-1][L-2] **2×10**

PART-A

Q.2 Examine in detail the bases of consumer behavior in light of lifestyle and psychographic segmentation.   [CO-1][L-4] **20**

Q.3 What is personality? Examine the concept and dimensions of personality in consumer behaviour in detail.   [CO-2][L-5] **20**

Q.4 Consumer attitude may be defined as a feeling of favorableness or unfavorableness that an individual has towards an object. Justify the statement by explaining the features, functions and models of attitude.   [CO-3][L-5] **20**

PART-B

Q.5 Examine the culture, sub-culture and cross-culture affecting consumer behaviour.
     [CO-3][L-6] **20**

Q.6 Examine the concept of consumer influence. Also explain the adoption process in detail.   [CO-4][L-5] **20**

Q.7 Write detailed notes on the following:
  a) Consumer profiling.
  b) Consumer protection.   [CO-4][L-5] **10×2**

End Semester Examination, May 2023

B.Com. (Hons.) – Fourth Semester
INCOME TAXES LAWS AND PRACTICE (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   Fill up 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.(dearness allowance/foreign allowance)
   d) Income from house for self-business is _____. (nil/fair rent)
   e) Under _____ the work of a doctor is covered. (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)   [CO- 1,2,3,4] [L-1,2,3] **2×10**

PART-A

Q.2   How is the residence of assesses determined for income tax purposes? Explain the incidence of residence on tax liability.   [CO-2] [L-2] **20**

Q.3   Sri Raman 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 Recognised 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 then 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 servent @ rs 750 pm.	

Compute the taxable income under the head "income from salaries" for the assessment year 2022-23.   [CO-3] [L-5] **20**

Q.4   Mr Shri Hari the proprietor of floor mill, has prepared the following profit and Loss account for the year ending 31st march 2022. You are 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 general expenses	10000		
To depreciation of car	4000		
To profit of the year	89000		
Total	330000	Total	330000

Following further information are given:
a) Mr. Shri Hari carries on his business from a rented premises half of which is used as his residence
b) Mr. Shri Hari 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 3/4th of the business and 1/4th for personal use.
c) Medical expenses were incurred during the sickness of Shri Hari for his treatment
d) Wages include rs 250 pm on account of Mr. Shri Hari's driver for 10 months.

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

PART-B

Q.5   Master Vijay (Age 16 years) has the following income during 2021-22
a) Interest on fixed deposits in bank Rs 75,000/-
b) Interest on govt. securities Rs 80,000/-
c) Interest on debentures Rs 40000/-
d) Income bt acting in a Film Rs 2,00,000/-
e) Income by a singing concert held by him Rs 50,000/-
His father's total income Rs 5,09,000/-
His mother's income 5,09,100/-
Decide about the person in whose hands the above income shall be taxable and the amount of income to be taxed.   [CO-3] [L-5] **20**

Q.6   Explain the provisional related to rebate and reliefs of tax as per income tax act.
[CO-3] [L-2] **20**

Q.7   Write short notes on:
a) PAN
b) Tax Deducted at Source   [CO-4] [L-2] **10×2**

End Semester Examination, May 2023
B. Com. – Fourth Semester
COST ACCOUNTING (BCOM-DS-402)

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 "Costing system".
   b) Differentiate between 'variable and fixed costs'.
   c) What do you understand by "Material control"?
   d) Explain 'LIFO'.
   e) What is the meaning of labour turnover?
   f) What are the various methods of time booking?
   g) Enumerate various classifications of overheads.
   h) What do you mean by allocation of overheads?
   i) List 5 items, whether debit or credit, which appear in cost accounts but do not appear in financial accounts.
   j) List out the reasons for the difference between cost and financial accounts maintained by an organization.　　　　　　　　**2×10**

PART-A

Q.2　The books of PS Manufacturing Company present the following data for the month of April. 2019: Direct labour cost 17500 being 175% of works overheads. Cost of goods sold excluding administrative expenses 56,000. Inventory accounts showed the following opening and closing balances:

	April 1 (Rs.)	April 30 (Rs.)
Raw Materials	8000	10,600
Work-in-progress	10500	14,500
Finished goods	17600	19,000

Other data are:

	(Rs.)
Selling expenses	3,500
General and administration expenses	2,500
Sales for the month	75,000

You are required to:
   a) Compute the value of materials purchased.
   b) Prepare a cost statement showing the various elements of cost and also the profit earned.　　　　　　　　　　　　　　　[CO-1][L-2] **20**

Q.3　The following purchases have been extracted in respect of material 'X'. Prepare store ledger account under LIFO method of pricing of material issues:
RECEIPTS:

02.02.2023	Purchase	500 units	@Rs. 4/unit
04.02.2023	Purchase	100 units	@Rs. 4.20/unit
10.02.2023	Purchase	050 units	@Rs. 4.25/unit
13.02.2023	Purchase	800 units	@Rs. 4.30/unit
23.02.2023	Purchase	850 units	@Rs. 3.80/unit

ISSUES:

05.02.2023	Issued	400 units
10.02.2023	Issued	50 units
15.02.2023	Issued	900 units
25.02.2023	Issued	450 units

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

Q.4 Silver line operates a group incentive scheme. A minimum hourly rate is guaranteed to each of the six employees in the group if actual output for the week is less than the standard output. If actual output is greater than the standard output, the hourly rate of each employee is increased by 4% for each additional 600 units of output produced. The standard output for the group is 12000 units for a 40 hour week. During the week ended 31 December, each employee in the group worked 40 hours; actual output and minimum hourly rate were as follows:

Employee	Actual Output (Units)	Minimum Hourly Rate (Rs.)
Ram	2500	0.60
Hari	2700	1.00
Mohan	2400	0.60
Shyatn	2500	0.80
Hanuman	2460	0.60
Krishna	2440	0.40

You are required to:
a) Calculate the earnings of each employee.
b) Appraise the effectiveness to the company of this group incentive scheme.

[CO-3][L-4] **10×2**

PART-B

Q.5 Define "Aapportionment of overheads". What is the basis of apportionment of overhead expenses among departments? [CO-3][L-3] **20**

Q.6 The details regarding the composition and the weekly wage rates of labour force engaged on a job scheduled to be completed in 30 weeks are as follows:

Category of workers	Standard		Actual	
	No. of workers	Weekly wage rate per worker	No. of workers	Weekly wage rate per worker
Skilled	75	60	70	70
Semi-skilled	45	40	30	50
Un-skilled	60	30	80	20

The work was actually completed in 32 weeks. Calculate the various labour variances. [CO-3][L-3] **20**

Q.7 Why is the reconciliation of cost and financial accounts necessary? State the possible reasons for difference between profits shown by both the accounts. [CO-4][L-3] **20**

End Semester Examination, May 2023

B. Com. (Hons.) – Fourth Semester
BUSINESS RESEARCH METHODS (BCOM-DS-403)

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 research?
   b) Define the meaning of construct and unit of analysis.
   c) Describe the relationship of independent and dependent variables in a research work.
   d) Draft a research problem for studying online advertising effects for cosmetic company.
   e) Define likert scale.
   f) What is nominal scale of measurement?
   g) Enlist the secondary data collection methods of research.
   h) What criteria should be taken into consideration while drafting questionnaire.
   i) What is population in research?
   j) Define the meaning of citation.   [CO-1] [L-2] **2×10**

PART-A

Q.2 Examine in detail the various types of research with examples. Also discuss in detail the deductive method of doing research.   [CO-1] [L-4] **20**

Q.3 What is research proposal? Examine the components and process of research proposal. Also write a detailed note on literature review.   [CO-2] [L-5] **20**

Q.4 What is research design? Critically analyze the classification of research design with the help of examples.   [CO-3] [L-5] **20**

PART-B

Q.5 Examine in detail the design procedure and types of questions used in a questionnaire with examples.   [CO-3] [L-6] **20**

Q.6 Examine the concept of sampling and its methods in detail.   [CO-4] [L-5] **20**

Q.7 Examine in detail the types of reports and steps in report writing.   [CO-4] [L-6] **20**

End Semester Examination, May 2023
B. Com. (Hons.) – Fourth Semester
E-COMMERCE (BCOM-DS-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 Write short notes on:
  a) Transaction in e-commerce. [CO-1] [L-1]
  b) Plastic money. [CO-2] [L-1]
  c) Digital signatures. [CO-2] [L-3]
  d) Threats to online payments. [CO-2] [L-2]
  e) Use of call centre in E-commerce. [CO-2] [PO-1] **4×5**

PART-A

Q.2 a) "While creating a company, we have to do the its profiling". Justify the statement.
  [CO-3] [L-3] **10**
  b) What is B2B, B2C and network business model? Explain with proper examples.
  [CO-1] [L-1] **10**

Q.3 What do you understand by secure electronic transaction? Explain payment mechanism using SET. [CO-4] [L-5] **20**

Q.4 a) "E-Governance is the major part of implementation of government policies". Justify the statement. [CO-3] [L-3] **10**
  b) Explain 3C's of E-Commerce with proper examples. [CO-4] [L-5] **10**

PART-B

Q.5 a) Explain different types of networks with examples. [CO-3] [L-4] **10**
  b) "Firewalls are installed to secure the system". Explain with proper examples and also

  explain the types of firewalls. [CO-3] [L-4] **10**

Q.6 a) Explain the following.
   i) E-payment.
   ii) Digital signatures. [CO-2] [L-2] **5×2**
  b) Explain security standards for E-Commerce organizations. [CO-3] [L-2] **10**

Q.7 Explain the following with examples:
  a) Retail commerce. **6**
  b) Mobile commerce. **7**
  c) Market place services. [CO-3] [L-3] **7**

End Semester Examination, May 2023
B. Com. (Hons.) – Fourth Semester
ORGANISATIONAL 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 in brief:**
   a) Differentiate between formal and informal groups.
   b) List the elements of organisation culture.
   c) List the barriers of communication.
   d) What do you understand by power and politics?
   e) What are the ways to manage misbehavior?
   Define the following:
   f) Attitude
   g) Negotiation
   h) Communication
   i) Organisation Design
   j) Social system   **2×10**

PART-A

Q.2 What is organisational behaviour? Discuss the disciplines that contribute to organisational behaviour.   [CO-1] [L-3] **20**

Q.3 a) Define 'personality'. What are the major factors which shape the personality of an individual?   [CO-1] [L-3] **10**
   b) Critically examine Herzberg's two factor theory.   [CO-1] [L-3] **10**

Q.4 a) What do you mean by interpersonal skills? What are the various interpersonal skills relevant for cooperative interpersonal behavior?   [CO-2][L-3] **10**
   b) What are the different types of teams? Discuss the importance of teams.
                                                                [CO-2][L-3] **10**

PART-B

Q.5 a) "Decision making is the primary task of the management." Discuss this statement and explain the process of decision making.   [CO-3] [L-1] **10**
   b) Discuss different styles of leadership.   [CO-3] [L-4] **10**

Q.6 "Organisation structure refers to the differentiation and integration of activities, authority, roles and relationships." Explain in detail.   [CO-4] [L-4] **20**

Q.7 "Creation of organisational culture is a long-term process." Explain and discuss the process involved in creating organisational culture.   [CO-4] [L-6] **20**

End Semester Examination, May, 2023
B. Com. (Hons.) — Fifth Semester
MANAGEMENT ACCOUNTING (BCOM-DS-501)

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) Define 'cost accounting'.
   b) Define 'material variance'.
   c) What is breakeven point?
   d) Name any two financing activities.
   e) Define 'angle of incidence'.
   f) Define 'budgeting'.
   g) What is debtor turnover ratio?
   h) Define 'solvency ratios'.
   i) Give two elements of cash from operating activities.
   j) What is responsibility center?   **2×10**

PART-A

Q.2   Distinguish between 'cost accounting' and 'management accounting'.   [CO-1][L-2] **20**

Q.3   a) Discuss functions of budget.   [CO-2][L-2] **10**
       b) Explain the concept of zero based budgets   [CO-2][L-2] **10**

Q.4   The standard cost card shows the following details relating to the materials needed to produce 1kg of groundnut oil:
   • Quantity of groundnut oil required: 3 kg
   • Price of groundnut oil: $2.5/kg
   Actual production data arc given as follows:
   • Production during the month: 1,000 kg
   • Quantity of material used: 3,500 kg
   • Price of groundnut oil: $3/kg
   Required:
   • Calculate the material cost variance
   • Calculate the material price variance
   • Material usage variance.   [CO-3][L-3] **20**

PART-B

Q.5   Distinguish between 'absorption' and 'variable costing'.   [CO-3][L-4] **20**

Q.6   a) X Ltd a financial enterprise had advanced a loan of ₹3,00,000, invested ₹6,00,000 in shares of the other companies and purchased machinery for ₹9,00,000. It received dividend of ₹70,000 on investment in shares. The company sold an old machine of the book value of ₹79,000 at a loss of ₹10,000. Compute cash flows investing activities.   [CO-4] [L-3] **10**
       b) Current assets are three times the current liabilities and working capital is ₹12,00.000. Calculate the amount of current assets and current liabilities. The value of stock is ₹60000. Estimate quick ratio.   [CO-4] [L-3] **10**

Q.7   Classify the various responsibility centers. Also define the responsibility of each centre.
                                                                             [CO-4][L-4] **20**

End Semester Examination, May 2023
B. Com (Hons.) – Fifth Semester
INDIRECT TAXATION (BCOM-DS-502)

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 brief:
a) Define 'reverse charge under GST'. [CO-1][L-1]
b) What is composition scheme under GST? [CO-1][L-1]
c) Transportation of milk by a goods transport agency. Comment on the applicability of GST. [CO-1][L-2]
d) Services provided by the state governments and private service providers by way of transportation of patients in ambulance. Comment on the applicability of GST. [CO-1][L-2]
e) Discuss in brief 'taxable event'. [CO-1][L-3]
f) Draw a flow chart of assessment under GST. [CO-2][L-2]
g) What is input tax credit under GST? [CO-3][L-2]
h) Define 'e-way bill'. [CO-2][L-4]
i) Define 'return under QRMP scheme'. [CO-2][L-3]
j) Discuss in brief 'refund event'. [CO-3][L-4] **2×10**

PART-A

Q.2 PS Ltd., a registered supplier, sold a machine to SP Ltd. It provides the following information in this regard:

S. No.	Particulars	Amt. (Rs.)
a)	Price of the machine [excluding taxes and other charges mentioned at S. Nos. a) and c)]	25,000
b)	Third part inspection charges [Such charges were payable by PS Ltd. But the same have been directly paid by SP Ltd. To inspection agency. These charges were not recorded in the invoice issued by PS Ltd.]	5,000
c)	Freight charges for the delivery of the machine [PS Ltd. Has agreed to deliver the goods at SP Ltd. premises]	2,000
d)	Subsidy received from the state government on sale of machine under skill development program	5,000
e)	Discount of 2% offered to SP Ltd. On the price mentioned at S. No. a) above and recorded in the invoice	

Note: Price of machine is net of subsidy received.
Determine the value of taxable supply made by PS Ltd. to SP Ltd. [CO-2][L-1] **20**

Q.3 A person availing composition scheme, in Haryana, during a financial year crosses the turnover of Rs. 1.5 crore in the month of December. Will he be allowed to pay tax under composition scheme for the remainder of the year? Advice it.

[CO-1][L-4] **20**

Q.4 PS, a registered supplier under GST, provides the following information regarding various tax invoices issued by it during the month of March 2022.
a) Value of supply charged in invoice no. 1 was Rs. 2,50,000/- against the actual taxable value of Rs. 2,30,000/-.
b) Tax charged in invoice no. 4 was Rs. 32,000/- against the actual tax liability of Rs. 68,000/- due to wrong HSN code chosen while issuing invoice.
c) Value charged in invoice no. 8 was Rs. 3,20,000/- as against the actual value of Rs. 4,20,000/- due to wrong quantity considered while billing.
PS asks you to answer the following:
i) Who shall issue debit/credit note under GST Act?
ii) Whether debit note or credit note has to be issued in each of the above circumstances?
iii) What is the maximum time limit available for declaring the credit/debit note in the GST return?   [CO-2][L-2] **20**

PART-B

Q.5 PS Agro Traders located at Jaipur and engaged in the business as retail traders provides the following details of its inward and outward supplies made during the month of July, 2020:

S. No.	Items	Amt. (Rs.)	
		Inward Supply	Outward Supply
1	Sugar candies	1,00,000	1,20,000
2	Chocolate Bars	80,000	1,00,000
3	Wafers Packet	75,000	60,000
4	Biscuits	50,000	50,000

The rates of tax under IGST on the items are 5%, 12%, 12% and 18% respectively. You are required to calculate the amount of IGST payable and the date by which the due tax is to be paid by the trader for the month of July, 20 after availing the input credit.   [CO-3][L-4] **20**

Q.6 Define the term "works contract" under the CGST Act, 2017. Can input tax credit be availed on works contract service?   [CO-2][L-4] **20**

Q.7 Who is the person responsible to make assessment of taxes payable under the CGST Act?   [CO-3][L-2] **20**

End Semester Examination, May 2023

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.*

Q.1   Answer the following in brief:
  a) What are the elements of promotion mix?
  b) Who is an advertiser?
  c) Briefly define the types of advertising.
  d) Enlist the do's and don'ts of copywriting.
  e) Define reach along with the formulae calculation.
  f) What is frequency and what is its significance?
  g) How brand image creates an important tool for advertising?
  h) What are the methods of advertising budget?
  i) Differentiate between advertising and sales promotion.
  j) Define the steps for organizing a sales promotion campaign.   [CO-1][L-2] **2×10**

PART-A

Q.2   Examine the role of advertising in national economy. Also discuss in detail the concept of advertising agencies and its types with suitable examples.   [CO-1][L-4] **20**

Q.3   Critically discuss in detail the advertising appeals and executive styles used by advertisers to influence the decision making of the customers.   [CO-2][L-5] **20**

Q.4   What is advertising research? Examine the measuring impact and types of advertising research methods in detail.   [CO-3][L-5] **20**

PART-B

Q.5   Critically examine the ethical and legal issues of advertising in India.   [CO-3][L-6] **20**

Q.6   Why companies adopt the sales promotion methodology for increase in their profits? Examine the concept of sales promotion in detail.   [CO-4][L-5] **20**

Q.7   Examine in detail the tools and techniques used for sales promotion by advertisers in India.   [CO-4][L-6] **20**

End Semester Examination, May, 2023
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; **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 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.
[CO-1,2,3,4][L-1,2,3] **2×10**

PART-A

Q.2 What are the basic objectives of financial reporting? How is the financial reporting beneficial and for whom? [CO-1][L-2] **20**

Q.3 Explain the components of the structure of financial statement. [CO-2][L-3] **20**

Q.4 Write short notes on the following components of financial statements:
a) Income tax.
b) Retained earnings. [CO-2][L-2] **10×2**

PART-B

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	₹	Assets	₹
5000 equity shares at the rate of ₹10 each	5,00,000	Land and building	5,00,000
8% 2000 preference shares @₹100 each	2,00,000	Plant and machinery	6,00,000
Debtors	2,00,000	Stock	2,40,000
9% 4000 debentures @₹100 each	4,00,000	Cash at bank	55000
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 Write short notes on the following:
a) Segment reporting.
b) Corporate governance. [CO-4][L-2] **10×2**

End Semester Examination, May 2023
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:
   a) How patent is different from copyright?   **2**
   b) What is customer acquisition?   **2**
   c) Provide examples of how entrepreneurs bootstrap to raise money or cut costs. **2**
   d) What is the purpose of compliance? Give some examples.   **2**
   e) Differentiate between push and pull strategy.   **2**
   f) Describe the difference between a business angel and a venture capitalist in detail. **5**
   g) Explain in detail the purpose of a balance sheet.   **5**

PART-A

Q.2   The business model canvas was created by Alexander Osterwalder of Strategyzer®. The canvas provides a one-page primer and template for analysis. Illustrate with example.   [CO-1][L-1] **20**

Q.3   a) Customer development is a four-step framework, originally identified by Steve Blank. Explain the four-step framework. And also explain how customer is discovered?   [CO-2][L-3] **12**
   b) Deciding which digital channel or combination of digital channels, to use is not very easy. There are four main factors that influence this decision. Explain.   [CO-2][L-3] **8**

Q.4   a) Key activities and key resources are important for your business for the primary purpose of making a profit. Illustrate it.   [CO-3][L-4] **15**
   b) Depending on its nature and type of business, all businesses are required to obtain different licenses and registrations. List the major registration requirements for business entities.   [CO-3][L-1] **5**

PART-B

Q.5   a) Elucidate the cost structure and revenue streams of business model canvas. [CO-1][L-2] **10**

   b) To assess whether its financial objectives are being met, firms rely heavily on analysis of financial statements. Explain those financial statements.   [CO-4][L-3] **10**

Q.6   What is business plan? Explain the format of business plan.   [CO-3][L-3] **20**

Q.7   Explain with examples the internal and external strategies for firm growth.   [CO-4][L-4] **20**

End Semester Examination, May 2023
B.Com. (Hons.) – Sixth Semester
FINANCIAL MANAGEMENT (BCOM-DS-601)

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 concept of wealth maximization.
  b) Distinguish between net profit and cash flow.
  c) Describe the term ploughing back of profits.
  d) Explain meaning and constituents of systemic risk.
  e) What is the relevance of time value of money in investment decisions?
  f) Explain crux of net income theory of capital structure.
  g) Explain the importance of operating leverage in decision making.
  h) What type of costs are associated with receivables?
  i) Explain key factors influencing dividend policy of firms.
  j) Why do firms create dividend equalization fund?   [CO-1] [L-1] **2x10**

PART-A

Q.2 What do you mean by finance function? Explain clearly key finance functions in a large business organization.   [CO-1] [L-2] **20**

Q.3 A company is planning to invest in one of the two assets A and B costing Rs. 60000/- and Rs. 80000/-. The life of asset A is 3 years and is expected to give after tax earnings of Rs. 10,000/- p.a. Asset B is expected to last for 4 years and give after tax cash benefit of Rs. 32,500/- p.a. Evaluate the alternatives by calculating.
  a) pay-back-period (PBP), and
  b) net present value (NPV). Expected rate of return of the industry is 15%.[CO3][L5]
  20

Q.4 Write short note on i) Weighted average cost of capital, and ii) Methods of calculating cost of retained earnings.   [CO-2][L-4] **20**

PART-B

Q.5 Expected earnings of a company are Rs. 4,00,000/-. It belongs to 10 percent risk class. Using net operating income (NOI) approach find out
  a) Value of firm, and
  b) Cost of equity capital, if it employs 8 percent debt to the extent of 20 percent, 35 percent or 50 percent of total financial requirement of Rs. 20,00,000. Also prove how advantage of low-cost debt to firm gets neutralized as argued by NOI theory.
       [CO-4] [L-6] **20**

Q.6 Pronto Ltd. uses 7500 valves per month. Purchase price of these valves is Rs. 3 each. The cost of placing a purchase order is Rs. 15, and cost of holding inventory is 20 percent of average annual investment in valves. Normally, it takes 1.5 months to get delivery of valves from the date of placing an order. Company maintains safety stock of 3200 units. You are required to determine:
  a) Economic Order Quantity (EOQ),
  b) Frequency of orders,
  c) Reorder point, and
  d) New EOQ, if cost of valve increases to Rs. 4.50 each.   [CO-3] [L-4] **20**

Q.7   Explain Walter's version of dividend policy with suitable examples.   [CO-2] [L-3] **20**

End Semester Examination, May 2023

B.Com. (Hons.) – Sixth Semester

INTERNATIONAL TRADE AND FINANCE (BCOM-DS-602)

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   Solve the following case study:

Globalisation of Pop Culture.

Cultural barrier is one of the most talked about in international business problems. It is, however, very interesting to note that the cross border transmission of culture is very rampant. Many politicians, sociologists and others are highly critical of the invasion of the Western culture in the developing countries. The export of American culture is interpreted as a means to spread American imperialism. The Coca Cola culture or the corn flakes culture or the pop culture, the term which has come to be very broadly used to include, besides the pop music and associated thing, the western products and styles such as foreign jeans, cola drinks, fast foods, Hollywood movies and the like the youth, particularly, are crazy about has fast spread to the developed and developing countries.

The emergence of culture as economic goods that can be traded – crafts, music, films, T.V. programmes, software, books, tourism, etc.-has contributed very substantially to the globalization of culture.

A UNESCO study shows that world trade in goods with cultural content-printed matter, literature, music, visual arts, cinema and photographic, radio and television equipment has grown tremendously. For the United States, the largest single export industry is not aircraft, computer or automobiles-it is entertainment, in films and television programmes. Hollywood films grossed more than $30 billion worldwide in 1997, and in 1998 a single movie, Titanic, grossed more than $1.8 billion.

As the Human Development Report, 1999 points out, the vehicles for this trade in cultural goods are the new technologies. Satellite communication technology from the mid-1980s gave rise to a powerful new medium with a global reach and to such global media networks as CNN. The development of the internet is also spreading culture around the world, over an expanded telecommunications infrastructure of fibre optics and parabolic antennas.

The Report referred to above points out that the global market for cultural products is becoming concentrated, driving out small and local industries. At the core of the entertainment industry–film, music and television-there is a growing dominance of US products, and many countries are seeing their local industries wither. Although India makes the most films each year, Hollywood reaches every market, getting more than 50 percent of its revenues from overseas, up from just 30 percent in 1980.It claimed 70 percent of the film market in Europe in 1996, up from 56 percent in 1987- and 83 percent in Latin America and 50 percent in Japan. By contrast, foreign films rarely make it big in the United States, taking less than three percent of the market there.

Read the case study carefully given above and answer the following questions:

a) In the light of the above account, evaluate the view that culture is a highly difficult barrier to international business.   [CO-1] [L-5] **10**

b) What are the implications tof the spread of pop culture for business?   [CO-1] [L-1] **5**

c) Discuss the impact of pop culture on domestic business.   [CO-2] [L-2] **5**

PART-A

Q.2 "Even if a producer does not have an absolute advantage in production of certain commodities or services, the businesses or countries can still benefit from such a relationship by specializing in goods or services based on their respective Comparative Advantages." Analyze the statement. [CO-1] [L-4] **20**

Q.3 Determine measures to be taken to improve India's deficit in balance of payments. What items are recorded in capital accounts of balance of payments? [CO-3] [L-1,2] **20**

Q.4 Discuss Government participation for increasing foreign trade and enumerate the councils established for the same. [CO-2,3,4] [L-2, 5] **20**

PART-B

Q.5 What is world trade organization? Discuss the advantages and disadvantages of WTO.
[CO-2] [L-1,2] **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 a) Differentiate between nostro and vostro accounts. [CO-2] [L-2] **10**
b) Explain the functions of international banks in increasing international trade.
[CO-4] [L-2] **10**

End Semester Examination, May 2023
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)　Differentiate between 'job description' and 'job specification'.
　　b)　What is the main objective of payment of Wages Act, 1936?
　　c)　List the types of tests for selection.
　　d)　What is training process outsourcing?
　　e)　Differentiate between 'transfer' and 'promotion'.
　　f)　What is rowan plan of incentives?
　　g)　List the list provisions regarding safety.
　　h)　List the extra-mural welfare activities.
　　i)　Define 'VRS'.
　　j)　Define human resource planning.　　　　　　　　　　　　　**2×10**

PART-A

Q.2　a)　HRM is the process of acquiring, training, appraising, and compensating employees. Comment.　　　　　　　　　　　　　　　　[CO-1] [L-3] **10**
　　b)　Critically examine the evolution of HRM in India.　　[CO-1] [L-4] **10**

Q.3　a)　Distinguish between the quantitative and qualitative approaches to forecasting the need for human resources.　　　　　　　　　　[CO-2] [L-4] **12**
　　b)　Briefly explain any two methods of selection in an interview.　[CO-2] [L-4] **8**

Q.4　What do you mean by training? Explain the various methods of training. [CO-3] [L-3] **20**

PART-B

Q.5　a)　Elucidate the different modern methods of performance appraisal.　[CO-3] [L-3] **10**
　　b)　Explain Grievance handling mechanism.　　　　　　　　[CO-3] [L-3] **10**

Q.6　a)　Explain the 'factor comparison method' and 'point method' for a job evaluation.　　　　　　　　　　　　　　　　　　　　[CO-3] [L-4] **10**
　　b)　Elaborate the different methods of wages.　　　　　　　[CO-3] [L-4] **10**

Q.7　Write short notes on:
　　a)　Empowerment.
　　b)　Workforce diversity.　　　　　　　　　　　　　　　[CO-3] [L-3] **10×2**

End Semester Examination, May 2023
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 in brief:
   a) Explain the term hirer of services, as defined in consumer definition.
   b) Define MRP under Legal Metrology Act.
   c) Mention the objectives of Consumer Protection Act, 1986.
   d) What is the penalty levied on the vendor if the marketer charges more than the MRP?
   e) Mention the composition and jurisdiction of National Consumer Redressal Commission.
   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**

PART-A

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**

PART-B

Q.5 a) What is Banking Ombudsman? What is the procedure for filing a case under Banking Ombudsman?   [CO- 4] [L-4] **12**
   b) Explain the objectives and offences and penalties under Food Safety and Standards Act, 2006.   [CO- 4] [L-4] **8**

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 Cite any leading case related to banking services as well as housing and real estate, decided by the supreme court of India/National commission under Consumer Protection Act, 1986.   [CO-4] [L-3] **20**

End Semester Examination, May 2023

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   Answer the following in brief:
   a) Define 'international business'.
   b) Name any four member countries of ASEAN.
   c) What is portfolio investment?
   d) Name any two international centers of foreign exchange.
   e) Write any two impacts of Ukraine- Russia war on Indian economy.
   f) Define 'globalization'.
   g) What will be the impact of rise in value of $ on foreign trade in India?
   h) Name the member countries of SAAARC.
   i) Name any two modes of entry in international trade.
   j) What is purchasing power parity?   **2×10**

PART-A

Q.2   Discuss in detail the nature and scope of international business in India. Also discuss the modes of entry in international business in India   [CO-1] [L-1] **20**

Q.3   Explain in detail 'Absolute advantage theory of international trade with examples.

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

Q.4   Write detailed notes on forms of regional integration:
   a) Form of regional integration.
   b) SARC.   [CO-3] [L-3] **10×2**

PART-B

Q.5   Analyse the financial system in India. Describe the various types and flow of foreign investment in India.   [CO-2] [L-2] **20**

Q.6   Explain the factors that affect foreign exchange rate in India. Also, describe the purchasing power parity theory of exchange rates.   [CO-4] [L-5] **20**

Q.7   Give a detailed account of how according to your understanding foreign investment can be increased in India. Also discuss the role of export oriented units in this regard.

[CO-5] [L-6] **20**

End Semester Examination, May 2023
OPEN ELECTIVE – COMMON FOR ALL BRANCHES
BASICS OF ACCOUNTING FOR BUSINESS (BCOM-OE-001)

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 brief:
   a) State is end product of financial accounting.
   b) When should revenue be recognized? Are there any exceptions?
   c) Explain the three fundamental steps in the accounting process.
   d) Briefly state how the cash book is both, journal and ledger?
   e) Write the difference between return inwards and return outwards.
   f) State the need for preparation of bank reconciliation statement.
   g) Enumerate the steps to ascertain correct cash book balance.
   h) What are the methods of preparing trial balance?
   i) State briefly the need for providing depreciation.
   j) State any five essential features of bills of exchange.   **2×10**

PART-A

Q.2   Define 'accounting' and state its objectives.   [CO-1] [L-2] **20**

Q.3   Mohit has the following transactions. Prepare accounting equation:

		Rs
(a)	Business started with cash	1,75,000
(b)	Purchased goods from Rohit	50,000
(c)	Sales goods on credit to Manish (Costing Rs 17,500)	20,000
(d)	Purchased furniture for office use	10,000
(e)	Cash paid to Rohit in full settlement	48,500
(f)	Cash received from Manish	20,000
(g)	Rent paid	1,000
(h)	Cash withdrew for personal use	3,000

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

Q.4   What is contra entry? How can you deal this entry while preparing double column cash book?   [CO-3] [L-2] **20**

PART-B

Q.5   The cash book shows the bank balance of Rs.7,800/-. On comparing the cash book with the pass book the following discrepancies were noted:

P. T. O.

1. Cheque deposited in bank but not credited ₹ 3,000.
2. Cheque issued but not yet present for payment ₹ 1,500.
3. Insurance premium paid by the bank ₹ 2,000.
4. Bank interest credit by the bank ₹ 400.
5. Bank charges ₹ 100.
6. Directly deposited by a customer ₹ 4,000.

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

Q.6 Explain error of principle and give two examples with measures to rectify them along with necessary journal entries. [CO-4] [L-2] **20**

Q.7 Distinguish between 'straight line method' and 'written down value method' of calculating depreciation. [CO-4] [L-2] **20**

End Semester Examination, May 2023
OPEN ELECTIVE – COMMON FOR ALL BRANCHES
ECONOMICS FOR DECISION MAKING (COM-OE-002)

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) State any two functional areas of microeconomics.   [CO-1] [L-1]
     b) List central problems of an economy.   [CO-1] [L-1]
     c) State any two determinants of supply.   [CO-2] [L-1]
     d) Calculate marginal revenue with the total revenue schedule: [CO-3,5] [L-3]

Output/Sale (Q)	Total Revenue
1	15
2	20
3	25

     e) Define 'consumer surplus'.   [CO -1] [L-1]
     f) State any two features of cardinal utility.   [CO -1,2] [L-1]
     g) Differentiate between 'returns to factor' and 'returns to scale'. [CO-1] [L-2]
     h) Average Product = _____   [CO-3] [L-2]
                          Output
     i) State any two conditions for diseconomies of scale.   [CO-3,4] [L-2]
     j) What is price discrimination?   [CO-4] [L-1] **2×10**

PART-A

Q.2 Analyze the dependence of microeconomic analysis upon macroeconomic analysis.
                                                                  [CO-1] [L-4] **20**

Q.3 "The amount supplied increases with the increase in the price and the amount supplied decreases with the decrease in the price." Analyze the statement.   [CO-2] [L-4] **20**

Q.4 Explain consumer equilibrium with the help of a diagram.   [CO-3] [L-3] **20**

PART-B

Q.5 Explain the law of variable proportion with the help of a diagram.   [CO-3] [L-2] **20**

Q.6 Explain short run cost with the help of a flow chart.   [CO-3] [L-2] **20**

Q.7 Draw diagrams to show short run equilibrium of a firm under Perfect Competition market.   [CO-4,5] [L-2] **20**

End Semester Examination, May 2023

M. Com. — First Semester
BUSINESS STATISTICS (MCOM-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 in brief:
  a) Calculate mean if median is 35 and mode is 36.   [CO-3][L-5]
  b) What is normal distribution?   [CO-3][L-4]
  c) What is the relationship between mean and standard deviation?   [CO-1][L-1]
  d) Define 'mean' and its types.   [CO-1][L-1]
  e) Define Baye's theorem for probability.   [CO-2][L-1]
  f) What do you mean by poison distribution?   [CO-2][L-1]
  g) Name measures of variations.   [CO-2][L-1]
  h) Define 'normal distribution'.   [CO-3][L-2]
  i) Transportation method's purpose is _____.   [CO-4][L-3]
  j) What are parametric tests?   [CO-4][L-5] **2×10**

PART-A

Q.2   a) Define "Data" and explain its presentation with examples.   [CO-1][L-3] **10**
  b) Explain tabulation with all the components.   [CO-1][L-2] **10**

Q.3   a) A salesmen 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

  i)   Estimate the mean number of shops visited.
  ii) Estimate the median.
  iii) What is the modal class?   [CO-2][L-5] **10**

  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:
  i)   Which factory pays higher average wages and by how much?
  ii) Wages of which have greater variability?   [CO-2][L-5] **10**

Q.4   a) In a random arrangement of the letters of the word "Independence", find the probability that all the vowels come together.   [CO-3][L-5] **10**
  b) If P(A) = 0.4, P(B) = 0.7 and P(at least one of A and B) = 0.8, find P(only one of A and B).   [CO-3][L-5] **10**

PART-B

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 installations.   [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 optimal solution of the given problem by using:
  i)   North West corner rule.
  ii) Least cost entering method.
  iii) Vogel's method.

	I	II	III	IV	V	Supply
A	20	18	18	21	19	100
B	21	22	23	20	24	125
C	18	19	21	18	19	175
Demand	60	80	85	105	70	

<div align="right">[CO-3][L-5] 10</div>

<div align="right">[CO-3][L-5] 10</div>

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

<div align="right">[CO-3][L-5] 10</div>

Q.7   a)

	Attached	Not Attached	Total
Inoculated	31	469	500
Not Inoculated	185	1315	1500
Total	216	1784	2000

The given table shows the data during an epidemic of cholera use chi-square test to determine whether x^2 0.05 for 1 $d.f. = 3.84$).   [CO-4][L-6] **10**

b) Find regression equations of x on y and y on x for the following data:

x:	20	30	25	22	18	26	31	32	22	27
y:	15	18	17	14	14	16	16	19	18	19

<div align="right">[CO-3][L-5] 10</div>

End Semester Examination, May 2023
M. Com. – Second Semester
COST AND MANAGEMENT ACCOUNTING (MCOM-DS-201)

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   **Choose the correct option:**
a) Basic objectives of cost accounting is:
   i) Tax compliance   ii) Financial audit
   iii) Cost ascertainment   iv) Profit analysis
b) Direct cost incurred can be identified with:
   i) Each department   ii) Each unit of output
   iii) Each month   iv) Each executive.

c) Cost accounting was developed because of the:
   i) Limitations of the financial accounting
   ii) Limitations of the management accounting
   iii) Limitations of the human resource accounting
   iv) Limitations of the double entry accounting
d) Wages paid to a labour who was engaged in production activities can be termed as:
   i) Direct cost   ii) Indirect cost   iii) Sunk cost   iv) Imputed cost
e) Classification of cost is useful.
   i) To find gross profit   ii) To find net profit
   iii) To identify costs   iv) To identify efficiency
f) Marginal cost is equal to _____.
   i) Variable overheads
   ii) Prime cost plus variable overheads
   iii) Prime cost minus variable overheads
   iv) None of the above
g) The profit at which total revenue is equal to the total cost is known as _____.
   i) Margin of safety   ii) Break-even point
   iii) Both a and b are incorrect iv) Both a and b are correct
h) Working capital is the _____.
   i) Capital borrowed from the Banks.
   ii) Difference between current assets and current liabilities.
   iii) Difference between current assets and fixed assets.
   iv) Cash and bank balance.
i) Operating ratio is _____.
   i) Cost of the production + operating expenses / net revenue from operations.
   ii) Cost of revenue from operation + operating expenses / net revenue from operations.
   iii) Cost of production / net revenue from operations.
   iv) Cost of revenue from operations + selling expenses / net revenue from operations
j) Equity or shareholders fund is equal to _____.
   i) Equity share capital + preference share capital.
   ii) Equity share capital + revenues and surplus.
   iii) Equity share capital + preference share capital + revenues and surplus.

iv) None of the options are correct. [CO-1,2,3,4] [L-1,2,3] **2×10**

PART-A

Q.2 Describe the nature and scope of cost and management accounting. Also differentiate between cost and management accounting. [CO-1] [L-2] **20**

Q.3 What do you mean by inter-firm comparison. Explain the procedure of making inter firm comparison [CO-2] [L-2] **20**

Q.4 From the following information calculate the variances standard:

Material	Quantity (kg)	Rate Per kg	Total	Quantity (kg)	Rate Per kg	Total
P	60	3	180	50	4	200
Q	40	7	280	35	6	210
Gross Input	**100**		**460**	**85**		**410**
Less Normal Loss	-10		Less Actual Loss	-7		
Output	**90**			**78**		

Calculate the following variances:
a) Material cost variance.
b) Material price variance.
c) Material quantity variance.
d) Material Mix. variance.
e) Material yield variance. [CO-3] [L-4] **4×5**

PART-B

Q.5 a) Define marginal cost and marginal costing. Distinguish between marginal costing and absorption costing. [CO-3] [L-2] **15**
   b) Explain cost volume profit analyses. [CO-4] [L-2] **5**

Q.6 The balances of XYZ ltd on 31st March, 2022 is as follows:

Liabilities	Rs.	Assets	Rs.
Share capital	1000000	Goodwill	600000
Reserves	300000	Fixed assets	1260000
Profit and loss account	250000	Investments(short terms)	100000
Secured loans	800000	Stock	360000
Creditors	250000	Debtors	240000
bank overdrafts	150000	Advances	50000
Provision for taxation	50000	Cash in hand	90000
		Cash at bank	100000
Total=	28,00,000		28,00,000

Calculate:
a) Current ratio.
b) Liquid ratio.
c) Debt. equity ratio.
d) Working capital of the company. [CO-3] [L-4] **5×4**

Q.7 What do you mean by product pricing? Explain the factors influencing product pricing. [CO-4] [L-2] **20**

End Semester Examination, May 2023

M. Com. – Second Semester
HUMAN RESOURCE MANAGEMENT (MCOM-DS-202)

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) List the objectives of human resource management.   **2**
b) Explain any two techniques of employee demand forecasting.   **4**
c) Differentiate between job enlargement and job enrichment?   **4**
d) Differentiate between recruitment and selection.   **2**
e) List the methods of training.   **2**
f) Define fringe benefits?   **2**
g) What is HR audit?   **2**
h) List the job evaluation methods.   **2**

PART-A

Q.2   "HRM policies and principles contribute to the effectiveness, continuity and stability of the organisation." Give your viewpoint.   [CO-1] [L-3] **20**

Q.3   a) "Job description and job specification are the two by products of job analysis." Elucidate.   [CO-1,2] [L-2] **12**
b) Briefly explain methods of job design.   [CO-1,2] [L-2] **8**

Q.4   a) Recruitment is the process of identifying and enticing potential employees to fill open jobs in a company. Justify.   [CO-2] [L-2] **10**
b) A psychological test is an objective and standardized measure of a sample of behaviour from which inferences are drawn as to future behaviour or performance. In view of explain the characteristics of and methods of psychological test.
                                                                          [CO-1,2] [L-2] **10**

PART-B

Q.5   What is performance appraisal? Explain in brief the traditional methods of performance appraisal.   [CO-1,2] [L-1] **20**

Q.6   a) Explain the wage payment system in India.   [CO-2] [L-1] **10**
b) Explain the different methods of incentives.   [CO-2] [L-1] **10**

Q.7   Write short notes on:
a) Human resource information system.
b) Handling employee's grievances.   [CO-4] [L-1] **10×2**

End Semester Examination, May 2023

M. Com. – Second Semester
FINANCIAL MANAGEMENT AND POLICY (MCOM-DS-203)

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 brief:
   a) Define 'time value of money'.
   b) What is capital rationing?
   c) Why capital rationing is undertaken?
   d) What do you understand by financial leveraging?
   e) Define 'capital structure'.
   f) Name any two objectives of financial management.
   g) State the forms of dividend.
   h) What do you understand by working capital management?
   i) Name any four determinants of optimum cash balance.
   j) What does Break Even point indicate?   [CO-4][L-3] **2×10**

PART-A

Q.2   Discuss the types of financial decisions. Critically evaluate, why wealth maximization objective is more important then profit maximization?   [CO-1][L-1] **20**

Q.3   A firm whose cost of capital is 10% is considering two mutually exclusive projects X and Y. The details of which are:

		Project X (Rs.)	Project Y (Rs.)
Cost of projects		70,000	70,000
Cash inflow	I	10,000	50,000
	II	20,000	40,000
	III	30,000	20,000
	IV	45,000	10,000
	V	60,000	10,000

Compute the following:
   a) NPV at 10%
   b) Profitability index
   c) Internal rate of return.

	I	II	III	IV	V
PV of Rs.1 at 10%	0.909	0.826	0.751	0.683	0.621

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

Q.4   What is cost of capital? Explain the various techniques of computation of cost of debt and equity capital.   [CO-1][L-2] **20**

PART-B

Q.5   Define optimum capital structure and discuss the various determinants or components of optimum capital structures of a manufacturing organization.   [CO-3][L-1] **20**

P.T.O.

Q.6   The cost sheet of PQR Ltd. gives the following:

Particular	Cost Permit (Rs.)
Raw material	50
Direct labour	20
Overheads	40 (including depreciation of Rs. 10/-)
Profit	20
Selling price	130

Additional information:

a) Average raw material in stock is for one month.

b) Average material W.I.P. is for half month.

c) Credit allowed by supplies is one month.

d) Credit allowed to debtors is one month.

e) Average time lag in payment of wages and overhands is 10 days and 30 days.

f) 25% sales are on cash.

g) Cash balance is expected to be Rs. 1,00,000/-.

h) Finished goods lie in the warehouse for one month.

Prepare statements of wasting capital needed a level of activity of 54,000 units of output. Production is carried evenly throughout the year.   [CO-2][L-4] **20**

Q.7   What is dividend policy and also describe the factors of determination of dividend policy. Explain Walter's theory of dividend policy.   [CO-3][L-3] **20**

End Semester Examination, May 2023
M. Com. – Second Semester
MACRO-ECONOMICS (MCOM-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   Answer the following in brief:
   a) Explain the concept of 'production possibilities frontier'.
   b) Differentiate between 'real GDP' and 'nominal GDP'.
   c) Explain primary components of aggregate demand.
   d) How inflation helps emerging and developing economies?
   e) Differentiate between 'economic growth' and 'economic development'.
   f) Explain the term 'marginal propensity to consume'.
   g) Why does unemployment rise during the recession phase of the business cycle?
   h) Clearly explain the concept of primary deficit.
   i) Differentiate between 'foreign direct investment' and 'foreign portfolio investment'.
   j) Explain concept of capital account convertibility.   [CO-1] [L-1] **2×10**

PART-A

Q.2   Illustrate the circular flow of income and describe its relevance for measurement of national income.   [CO-1] [L-2] **20**

Q.3   What are the similarities and differences between wholesale price index (WPI), consumer price index (CPI) and GDP deflator? Which one of these we use in India to measure inflation and why?   [CO-1] [L-2] **20**

Q.4   Describe the rationale behind multiplier and explain the factors that weaken investment multiplier in an economy.   [CO-2] [L-3] **20**

PART-B

Q.5   What is fiscal policy? Explain the various components of fiscal policy. Is only fiscal policy suitable for economic growth? Elaborate.   [CO-3] [L-4] **20**

Q.6   Distinguish between 'current account' and 'capital account' in a country's balance of payments. Why are these terms important?   [CO-2] [L-5] **20**

Q.7   List some global economic disturbances happened in recent past and elucidate their impact on Indian economy.   [CO-4] [L-6] **20**

End Semester Examination, May 2023
M. Com. – Second Semester
E-COMMERCE (MCOM-DS-205)

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   Write short note on:
a) What are different organization models in e-commerce?   [CO-1] [L-1]
b) Payment gateways.   [CO-2] [L-1]
c) Convergence in e-commerce.   [CO-2] [L-3]
d) Scope of EDI.   [CO-4] [L-2]
e) Computer monitoring   [CO-3] [L-2]
f) Digital signatures.   [CO-4] [L-4]
g) Private networks.   [CO-4] [L-4]
h) Secure transactions.   [CO-3] [L-3]
i) E-strategy.   [CO-2] [L-2]
j) E-tailing.   [CO-2] [L-1] **2×10**

PART-A

Q.2   a) "Business modeling is necessary for any business". Justify the statement.
                                                                [CO-3] [L-3] **10**
b) Explain the development of commerce to e-commerce in detail with examples.
                                                                [CO-1] [L-1] **10**

Q.3   What do you understand by secure electronic transaction? Explain payment mechanism using SET.   [CO-4] [L-5] **20**

Q.4   a) "E-Governance will give an insight of government policies". Justify the statement.
                                                                [CO-3] [L-3] **10**
b) Explain convergence and content management in detail.   [CO-4] [L-5] **10**

PART-B

Q.5   a) "EDI has replaced paper for certain transaction". Examine the statement.
                                                                [CO-3] [L-3] **10**
b) Explain major components of EDI with examples.   [CO-3] [L-4] **10**

Q.6   Explain the following:
a) Cryptography.
b) Threats and security standards in e-commerce.   [CO-2] [L-2] **10×2**

Q.7   Explain the following with examples:
a) Retail and mobile services.
b) Information technology infrastructure for e-commerce.
c) Internet and intranet.   [CO-3] [L-3] **20**

End Semester Examination, May 2023
M.Com. – Second Semester
ADVERTISING AND SALES MANAGEMENT (MCOM-DS-208)

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) Define 'sales territory'.
b) Define 'media scheduling.
c) What is CPM?
d) Differentiate between 'pull and push strategy'.
e) List the factors considered while considering advertising budget.   **4×5**

PART-A

Q.2   a) "Advertising has helped the Indian economy to large extent in growing at a faster rate". Give your perspective about the statement.   [CO-2] [L-3] **10**
b) Discuss the top down and build up approaches for determining the advertising budget. Which approach would you recommend for a medium-sized retailer?
[CO-2] [L-1] **10**

Q.3   a) "Media planning involves tradeoff between reach and frequency." Discuss this statement and mention suitable examples when one or the other should get more emphasis.   [CO-2] [L-4] **8**
b) Discuss the following and determine in what situation of advertising these execution

styles can be used:
i)   Demonstration.
ii) Slice of life.
iii) Testimonial.   [CO-3] [L-2] **12**

Q.4   a) Discuss two methods, each for advertising pre–testing and post–testing. [CO1][L-2] **10**
b) What are the different agency compensation methods? If you were an advertising executive in company, which compensation method would you choose? [CO-1][L-2] **10**

PART-B

Q.5   a) Discuss the 'personal selling process'. How would the sales process differ if the product being sold was?
i)   Household insurance.
ii) Surgical equipment.   [CO-3] [L-4] **14**
b) Explain any two methods of sales quota.   [CO-4] [L-4] **6**

Q.6   Illustrate need for 'Sales Organisation'. Also explain various types of 'sales organisation structures'.   [CO-4] [L-4] **20**

Q.7   "Success of sales activity is largely dependent upon good salesmen but they are not born as good salesman." Discuss in the context of sales training.   [CO-4] [L-2] **20**

End Semester Examination, May 2023

M.Com. – Fourth Semester
CORPORATE GOVERNANCE ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS (MCOM-DS-402)

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 Governance?
   b) Write a short note on 'green governance'.
   c) List the principles of business ethics.
   d) What is the role of government in corporate social responsibility?
   e) Define 'board of directors'.
   f) State difference between standing committee and Ad-hoc committee.
   g) Explain the importance of the human aspect in an organization.
   h) Discuss the relationship between CSR and business ethics.
   i) Why is necessary to understand to global perspective of CSR?
   j) How does economic development impact CSR activities in a country?

[CO-1,2,3,4,5] [L-1,2] **2×10**

PART-A

Q.2   Define 'corporate governance'. Explain the history of corporate governance in different countries. [CO-1,2] [L-2] **20**

Q.3   Explain the features and principles of business ethics. Also discuss the arguments in favors and against business ethics. [CO-2] [L-2] **20**

Q.4   Explain the various committees constituted on corporate governance by SEBI. Also discuss the provision of 'Clause 49' of the listing agreement. [CO-3] [L-4] **20**

PART-B

Q.5   What do you mean by Board Committee? Explain the duties and functions of Board Committees. [CO-4] [L-3] **20**

Q.6   Why CSR is considered an important management concept today? How do companies ensure that business and CSR are not mutually opposed to each other? [CO3,4][L-3] **20**

Q.7   Discuss the CSR practices of **any one** organization:
   a) Coca Cola India.
   b) Hindustan Unilever Limited.
   c) Starbucks. [CO-4] [L-4] **20**

End Semester Examination, May 2023

M.Com. – Fourth Semester
PERSONNEL MANAGEMENT AND INDUSTRIAL RELATIONS
(MCOM-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   Answer the following:
   a) Indicate whether the following statements are **TRUE** or **FALSE:**
      i) Medical fitness is the most important factor in determining suitability of a candidate for job.
      ii) An industrial establishment which is running under loss need not pay bonus to its

      employees.
      iii) The Industrial Relations Code combines the features of four erstwhile laws.
      iv) Labour legislation is a concurrent subject under the Constitution of India.
      v) Employees Provident Funds Act, 1952 applies to all 'factories' registered under the Factories Act, 1948.   **1×5**

   b) Differentiate between personnel management and human resource management. **4**
   c) What is collective bargaining?   **2**
   d) How craft trade union is different from industrial trade union?   **4**
   e) Given below are tittles of some labour laws, and some provisions that these laws contain. Indicate which provision is found in which law.   **1×5**

Labour Law	Provision
i) Workmen's Compensation Act, 1923	1) Lay off compensation
ii) Employees State Act, 1948	2) Superannuation
iii) Employees Provident Funds and Miscellaneous Provisions Act, 1952	3) Compensation for injuries caused in the course of his employment.
iv) Industrial Dispute Act	4) Disablement
v) Payment of Gratuity Act, 1947	5) Widow Pension

PART-A

Q.2   a) Manpower planning consists of projecting future human resource requirements and developing. Human resource plans/manpower plans for the implementation of the projections. In view of the statement explain the techniques of manpower planning.
                                                                    [CO-1] [L-3] **10**
   b) With the right performance appraisal method, organizations can enhance employee performance within the organization. A good employee performance review method can make the whole experience effective and rewarding. Explain any two traditional methods and two modern methods of performance appraisal.   [CO-1,2] [L-2] **10**

Q.3   a) Wages are payments for labour services rendered frequency, expressed in hourly rates. Explain the different methods of determining wages.   [CO-2] [L-3] **12**
   b) Distinguish between 'time wage system' and 'piece wage system'.   [CO-2] [L-3] **8**

Q.4   Industrial relation refers to a relationship between the employers and employees. Justify. Also explain briefly explain Industrial Relations Code, 2020 ("IR Code").
                                                                    [CO-3] [L-3] **20**

PART-B

Q.5 a) Trace the origin and growth of trade union movement in India.   [CO-3] [L-3] **10**

     b) Industrial disputes are prevented by different methods. Explain.   [CO-3,4] [L-3] **10**

Q.6 a) Various social security legislations in India have provided for financial benefits payable by the employer to his employees without the employees having to make any contribution. Explain any two such legislation.   [CO-4] [L-3] **12**

     b) Explain how grievances redressed in Indian industry.   [CO-2] [L-3] **8**

Q.7 Write short notes on:

     a) Co-ownership management concept.

     b) Worker's participation in management.   [CO-2,3] [L-3] **10×2**

End Semester Examination, May 2023

M. Com. — Fourth Semester
INTERNATIONAL ACCOUNTING (MCOM-DS-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   Answer the following in brief:
a) Explain the need of global coverage of accounting.
b) How do environmental differences affect the development of internal accounting?
c) What is included in the meaning of international financial analysis?
d) "Does the level of development of country affect reporting practices?"
e) Discuss the main role of international financial reporting standard.

[CO1,2,3][L1,2] **4×5**

PART-A

Q.2   What is international accounting? Discuss the scope and importance of international accounting in India.   [CO-1,2][L-2] **20**

Q.3   Analyse the role of IASB and EU in harmonization of international financial reporting practices.   [CO2,3-][L-2] **20**

Q.4   What is understood by the concept of international financial reporting? What are the reporting problems faced by multi-national companies in India?   [CO-3][L-3] **20**

PART-B

Q.5   What is currency translation? Explain the various methods of currency translation in detail.   [CO-2][L-2] **20**

Q.6   Explain international transfer pricing and describe the various objective of international transfer pricing.   [CO-3][L-1] **20**

Q.7   Write short notes on:
a) Issues related to consolidation of financial statement.
b) Strategic accounting issues in MNCs.   [CO2,3][L-2,3] **10×2**