

End Semester Examination, Dec. 2023
B. Com (Hons.)/ B. Com (Hons.) ACCA - First Semester
BUSINESS ORGANISATION AND MANAGEMENT (BCOM-DS-101)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 Answer the following:

- a) What is business?
- b) How modern business different from traditional business?
- c) Differentiate between industry, trade and commerce.
- d) Briefly explain the features of LLP.
- e) Give graphical presentation of organizational charts.
- f) Define the principles of directing.
- g) Explain the types of plans used by managers in an organization.
- h) Draw a communication process chart.
- i) What are the techniques of coordination?
- j) Define 'controlling'.

2×10

PART-A

Q.2 Examine in detail the working of MSME in India. Also describe in detail any of initiative project take by Indian Government to promote MSMEs of the country. [CO-2][L- 3] **20**

- 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] **10**
b) Examine and draft in detail the feasibility report to set up a business enterprise. [CO-1][L-3] **10**

Q.4 Management is a process of getting things done from others. Examine the statement. Also discuss the managerial skill and roles witnessed by managers in companies. [CO-3][L-3] **20**

PART-B

- Q.5 a) Planning is an elementary function of management and is also the most crucial aspect of management. Justify the statement in detail. [CO-3][L-1] **10**
b) Examine in detail the concept of performance appraisal and it types used by corporates. [CO-4][L-4] **10**

- Q.6 a) Critically examine Herzberg's two factor theory. Make comparison between theories of Herzberg and Maslow. [CO-4][L-4] **10**
b) Justify the need of leadership required for success of any organization. Examine in detail the leadership style's followed by an organization in India. [CO-4][L-4] **10**

Q.7 Discuss in brief the barriers of communication and also explain how to overcome these barriers. [CO-4][L-6] **20**

End Semester Examination, Dec. 2023

B. Com. (Hons.) and B. Com. (Hons.) ACCA- First Semester FINANCIAL ACCOUNTING (BCOM-DS-102)

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 **Give two answers for each of the following:**

- Causes of Depreciation
- Nominal Accounts
- Types of Errors
- Examples of revenue expenditure
- Items that appear specifically in final accounts of not-for profit organisations.

[CO-1][L-2] **2×5**

State whether the following statements are TRUE or FALSE with reason.

- Unfavourable bank balance means credit balance in the Bank Pass Book.
- Outstanding rent is shown as an outstanding asset.
- Revenue expenditure is paid in the current year, but the benefit of it is likely to be derived over a number of years.
- The consistency concept requires that the same accounting method should be used from one accounting period to the next.
- Investment in the shares of ABC Ltd. is a liability.

[CO-1,2][L-2] **2×5**

PART-A

Q.2 Journalise the following transactions, post them into Ledger, balance the accounts and prepare a Trial Balance:

2023		(₹)
March		
1	Shyam Sunder & Sons commenced business with cash	80,000
3	Machinery purchased for cash	20,000
4	Purchased goods for cash	30,000
6	Returned goods	2,000
10	Sold goods to Mahesh Chand & Co.	32,000
13	Received cash from Mahesh Chand & Co. in full settlement	30,000
28	Withdrawn by Proprietor for his personal use	5,000

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

- Q.3
- What do you understand by rectification of errors? What are the various types of errors?
[CO-2,3][L-2] **10**
 - Distinguish between 'Straight Line Method' and 'Written down value method'. Calculate the amount of annual depreciation and rate of depreciation under Straight Line Method (SLM) from the following:
Purchased a second-hand machine for Rs. 96,000, spent Rs. 24,000 on its cartage, repairs and installation, estimated useful life of machine 4 years. Estimated residual value Rs. 72,000/-.
[CO-2,3][L-3] **10**

- Q.4 From the following Trial Balance of Gopal Das & Sons as on December 31st, 2022, prepare trading and profit and loss account and the balance sheet.

TRIAL BALANCE
as on 31st December, 2022

Name of the Account	Debit Rs.	Credit Rs.
Capital		1,00,000
Drawings	5,000	
Purchases less Returns	2,00,000	
Sales less Returns		5,00,000
Inventory (beginning)	50,000	
Wages	20,000	
Carriage Inwards	3,000	
Salaries	25,000	
Rent		10,000
Packing Charges	2,000	
Land & Buildings	2,00,000	
Plant & Machinery	2,50,000	
Furniture	50,000	
Bad Debts	5,000	
Debtors	75,000	
Creditors		80,000
Cash in hand & at bank	5,000	
Loan		2,00,000

Additional Information:

- i) Inventory (ending): Rs. 30,000.
- ii) Depreciation is to be provided as follows:
Land & Building @ 5% p.a.
Plant & Machinery @ 4% p.a.
Furniture @ 10% p.a.
- iii) Debtors are bad to the extent of Rs. 5,000.
- iv) Salaries are outstanding to the extent of Rs. 5,000.
- v) Wages are prepaid to the extent of Rs. 2,000.
- vi) Rent received in advance Rs. 3,000.

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

PART-B

- Q.5 a) What do you understand by the term hire purchase system. Enumerate the points of distinction between hire purchase system and installment system? [CO-3,4][L-2] **10**
- b) Briefly explain the following:
- i) Lease Term
 - ii) Financial Lease
 - iii) Economic Life
 - iv) Operating Lease
 - v) Leveraged Lease

[CO-3,4][L-2] **2×5**

- Q.6 From the following receipts and payments account of National Club, prepare the Income and expenditure account for the year ended December 31, 2020 and the Balance Sheet as on that date.

Receipts and Payments Account
For the year ended December 31, 2020

Dr.

Cr.

	Rs.		Rs.
To Balance as on 1-1-2020	10,000	By Expenses	
To Subscriptions		2019-1,400	
2019- 380		2020- <u>2,000</u>	3,400
2020- 2,100			
2021- <u>150</u>			
	2,630	By Leasehold Land	4,000
To Entrance Fees		By Interest Paid	400
To Locker Rent	800	By Refreshment Expenses	2,000
To Income from Refreshment	700	By Balance on 31.12.2020	8,330
	4,000		
	18,130		18,130

Balance Sheet as on December 31, 2019

Liabilities	Rs.	Assets	Rs.
Capital Fund	33,620	Building	30,000
Subscriptions received in advance	600	Outstanding Subscription	380
Outstanding Expenses	1,400	Outstanding Locker Rent	240
Loan	5,000	Cash in hand	10,000
	40620		40620

Adjustments

- i) Expenses outstanding as on 31-12-2020 were Rs. 500.
- ii) Subscriptions Outstanding on 31-12-2020 were Rs. 800.
- iii) Salary due but not paid upto 31-12-2020 were Rs. 200.
- iv) Depreciation of Rs. 2,000 is to be charged on Buildings.
- v) Entrance Fees are to be capitalised.

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

Q.7 The following is the balance sheet of a firm as on 31st December, 2023, when D has become insolvent:

Balance Sheet
as on December 31, 2023

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	10,000	Sundry Assets	50,000
General Reserve	10,000	Capital Accounts	
Capital Accounts		C 10,000	
A 30,000		D <u>10,000</u>	20,000
B <u>20,000</u>	50,000		
	70,000		70,000

The assets realized Rs. 40,000. Creditors are paid in full. Partners share profits and losses equally. You are required to close the books of the firm applying Garner vs. Murray rule.

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

End Semester Examination, Dec 2023

B. Com. – First Semester

MICRO ECONOMICS (BCOM-DS-103)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 Answer the following questions:

- a) State exceptions to the law of supply. [CO-2][L-1]
- b) Distinguish between positive and normative economics. [CO-1][L-2]
- c) When is price elasticity of demand zero? [CO-5][L-3]
- d) Can iso-quant curve cut each other? Give reason. [CO-5][L-4]
- e) State two reasons for occurrence of diminishing returns to factor. [CO-3][L-2]
- f) With a graphic presentation show the shape of marginal product curve and average product curve. [CO-3][L-2]
- g) What is consumer surplus? [CO-1][L-1]
- h) Enlist two conditions for equilibrium of firm under perfect competition. [CO-4][L-1]
- i) State two effects of price discrimination. [CO-3][L-1]
- j) Enlist two characteristics of oligopoly. [CO4-][L-1] **2×10**

PART-A

- Q.2 "The amount demanded increases with a fall in price and diminishes with a rise in the price." Analyze the statement. [CO- 2] [L-4] **20**
- Q.3 Explain the law of variable proportions. How is it important for business firm? [CO-3] [L- 2] **20**
- Q.4 What is meant by total cost, average cost and marginal cost? Explain the relationship between AC and MC with the help of a schedule and diagram. [CO-3][L-2] **20**

PART-B

- Q.5 "Under perfect competition a firm can only make normal profit in the long run while in the short period it may not be the case." Justify your answer. [CO-4][L-5] **20**
- Q.6 Discuss price and output of a monopoly firm. Can it earn super normal profit in the long run? Examine. [CO- 4][L-2,3] **20**
- Q.7 What are the characteristics of monopolistic competition? Explain the short- run equilibrium of a monopolistic competitive firm. [CO-4][L-1,2] **20**

End Semester Examination, Dec. 2023

B. Com. (Hons.) / ACCA – First Semester

BUSINESS LAW (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 'contract'. State any two essential elements of a valid contract.
- b) Distinguish between general offer and specific offer.
- c) When does contract become void?
- d) Can lunatic enter into contract?
- e) What causes fraud?
- f) Who is a holder in due course?
- g) Who is a minor?
- h) Define 'Bailmenta'.
- i) What is e-contract?
- j) What is LLP? State any two features of an LLP.

2×10

PART-A

Q.2 a) Examine in detail the essentials of a valid offer. When does an offer lapse?

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

b) What do you understand by capacity of parties to contract? Discuss the law relating to contracts made by minors.

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

Q.3 a) Explain the various duties of an agent towards his principal. What are his rights against the principal?

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

b) Elaborate in detail various remedies available to a breach of contract.

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

Q.4 a) What are the essential of a contract of sale? Discuss the points of differences between "sale" and "agreement to sell".

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

b) Who is an 'unpaid seller'? What are the various rights and duties of an 'unpaid seller'?

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

PART-B

Q.5 Explain the various kind of negotiable instruments. Describe the various characteristics and presumptions of negotiable instruments.

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

Q.6 Explain the provisions related to incorporation and winding up of a limited liability partnership under LLP Act, 2008.

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

Q.7 a) Provide an overview of the consumer protection Act, 2019.

[CO-4][L-2] **10**

b) What do you understand by cyber crime? What are the various types of cybercrimes covered under the IT Act, 2000.

[CO-4][L-2] **10**

End Semester Examination, Dec. 2023
B. Com. (Hons.) and B. Com. (H) ACCA — First Semester
INDIAN ECONOMICS AND SOCIAL ENVIRONMENT
(BCOM-DS-105)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

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

Q.1 Answer the following in brief:

- a) What do you mean by economic environment?
- b) Enlist factors of external environment of business.
- c) State role of government as a supporter of business.
- d) What is cultural transmission?
- e) What is structural change in business?
- f) What should be done with sick industries?
- g) Explain the concept of autonomous BOP transaction, giving examples.
- h) What is external debt sustainability?
- i) Define sustainable economic development.
- j) Give at least two importances of reforms in India.

2×10

PART-A

Q.2 How would you argue that the success of a business enterprise is significantly influenced by its environment? Explain with examples, the various dimensions of business environment. [CO-2, 3][L-3] **20**

Q.4 "Changing role of government carries significant implications for business." Explain. [CO-2, 3][L-3, 4] **20**

Q.5 What are the major problems faced by public sector in India? What is the role of public sector in the Indian economy? [CO- 3, 4][L-4] **20**

PART-B

Q.5 The country is facing severe foreign exchange crises. Do all types of foreign exchange flows be targeted to overcome the crises, or only the selected ones? Which category of flows? Explain. [CO- 3, 4][L-2, 4] **20**

Q.6 Has globalization gone too far, not far enough, or has it been heading in the wrong direction? [CO-2, 3][L-3] **20**

Q.7 What kind of reforms are the principle reforms of fiscal reforms? Explain the suggestions for reform in fiscal policy of India? [CO- 3, 4][L-4] **20**

End Semester Examination, Dec. 2023
B. Com (Hons.) – First Semester
BUSINESS COMMUNICATION (BCOM-DS-106)

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 Select the most appropriate answer from the given 4 options:
- i.) By what method we can know what the receiver understood or got the message?
 - A) transmitting
 - B) feedback
 - C) message
 - D) listening
 - ii.) What of the following is expressed by face?
 - A) Gestures
 - B) Body Language
 - C) Para Language
 - D) Expressions
 - iii.) Which of the following is NOT a communication barrier?
 - A) Linguistic barrier
 - B) Interpersonal barrier
 - C) Financial barrier
 - D) Organisational barrier
 - iv.) Which channel of communication is known as grapevine?
 - A) Formal
 - B) Informal
 - C) Horizontal
 - D) Vertical
 - v.) Straight body posture shows what?
 - A) Pride
 - B) Professionalism
 - C) Confidence
 - D) Humility
 - vi.) Which of the following is not an element of the communication cycle?
 - A) Channel
 - B) Receiver
 - C) Time
 - D) Sender
 - vii.) The process in which the receiver interprets and understands the message is called
 - A) Decoding
 - B) Encoding
 - C) Feedback
 - D) None of these - viii.) Which part of the letter consists of an email address, telephone and fax number?
 - A) Letterhead
 - B) Enclosure

P. T. O.

- C) Salutation
- D) Signatory
- ix.) Reports present conclusions based on:
 - A) Investigation
 - B) Intuition
 - C) Impression
 - D) Belief
- x.) The index in a report forms a part of the:
 - A) Front matter
 - B) Glossary
 - C) End Matter
 - D) Main Body

[CO-1][L-1] **2×10**

PART-A

- Q.2. What do you mean by communication cycle? What are the major barriers that prevent effective communication? Discuss the measures to overcome these barriers. [CO-1][L-1] **20**
- Q.3 Describe seven Cs of effective communication? [CO-2][L-2] **20**
- Q.4 What do you mean by oral communication? How is it different from the written one? Discuss and illustrate. [CO-3][L-3] **20**

PART-B

- Q.5 Do you think that emails are replacing the traditional business letters fast? If yes, then what is the reason? Draft an email for business/ official purposes. [CO-4][L-4] **20**
- Q.6 Examine the different stages of career building. What is the importance of goal setting in overall context of career building? [CO-5][L-5] **20**
- Q.7 What are the different parts of a formal report? Provide an appropriate format of the formal report. [CO-6][L-6] **20**

End Semester Examination, Dec. 2023
B. Com. (Hons.) — Second Semester
COMPUTER APPLICATIONS IN BUSINESS (BCOM-DS-201)

Time: 2 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 Short answer type questions:

- a) 1 MB _____ KB and 1byte _____ bits.
- b) Name any four secondary storage devices.
- c) What is 1's complement of 10011?
- d) In hexadecimal number system B and F stands for _____ and _____.
- e) Type of signals is used in digital system are _____.
- f) Name any four types of printers.
- g) Define a network.
- h) What is FTP?
- i) Define 'virus'.
- j) System software is a type of application software (Yes/No). **1×10**

PART-A

- Q.2. a) What is a computer? Write down it's characteristics in detail. [CO-2] [L-1] **5**
b) Explain evaluation of computers in detail. [CO-2][L-1] **5**

Q.3 Solve the following:

- a) Add $()_2 11001$ and $()_2 1100$
- b) Subtract $()_2 101$ from $()_2 1011$
- c) Convert $()_{16} 2AF6$ to Binary equivalent.
- d) $5214 ()_{10} = \text{_____} ()_2$. [CO-1][L-5] **2½×4**

- Q.4 a) Explain types of printers in detail. [CO-1][L-2] **5**
b) "Memory is the main part of any computer system". Justify the statement. [CO-1][L-5] **5**

PART-B

Q.5 Define a computer network. Explain types of network technologies in detail with examples. [CO-4][L-3] **10**

- Q.6 a) Explain use of computer applications on education and financial institutions. [CO-3] [L-2] **6**
b) Explain desktop publishing. [CO-2][L-1] **5×2**

Q.7 What do mean by application software? Explain in detail. [CO-4][L-3] **10**

End Semester Examination, Dec. 2023

B.Com. (Hons.) and B. Com. (Hons.) ACCA – 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:

- What are the basic assumptions and salient features of macroeconomics?
- What do you know about withdrawals and injections?
- Distinguish between national income at current price and national income at constant prices.
- What is meant by effective demand?
- MPS = _____.
- What should be the taxation policy during deflation?
- What is Philips curve?
- How does inflation effect economic growth.
- What factors cause upward and downward shift in IS curve?
- Define the LM curve. [CO-1, 2, 3, 4, 5] [L-1, 2] **2×10**

PART-A

Q.2 What is macroeconomics? Write a note on the origin and growth of macroeconomics, highlighting the conditions and the factors that led to the emergence of new macroeconomic theories. [CO-3,4][L-3] **20**

- Q.3 a) How does the addition of the government sector model change the structure of the model and the circular flows? [CO-2][L- 2] **10**
- b) On the basis of the following data about the economy which consists of only two firms, find out:
- Value added by firm A and B.
 - Gross domestic product at market price and factor cost:

S. No.	Items	Rs. In Crore
1	Sales by firm A	200
2	Purchases from B by firm A	80
3	Purchases from A by the firm B	120
4	Sales by firm B	400
5	Closing stock of firm A	40
6	Closing stock of firm B	70
7	Opening stock of firm A	50
8	Opening stock of firm B	90
9	Indirect taxes paid by both firms	60

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

Q.4 What is meant by consumption function, average propensity to consume, and marginal propensity to consume? How will you measure APC and MPC in a diagram? [CO-3][L-4] **20**

PART-B

- Q.5 Define monetary policy. What is the importance of monetary policy in the economic development of underdeveloped countries? [CO-4][L-3] **20**
- Q.6 What are the different types of unemployment? Explain the nature of relationship between inflation and unemployment. Does inflation always promote employment? [CO-3,4][L-3] **20**
- Q.7 Distinguish between product market and money market. Explain the interdependence of the two markets. How does it matter in the determination of the general equilibrium? [CO-2,3][L-2] **20**

End Semester Examination, Dec. 2023

B. Com. – Second Semester

CORPORATE LAWS (BCOM-DS-204)

Time: 3 hrs.
100

Max Marks:

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) Which type of company was introduced in Companies Act 2013?
 - i) One person company
 - ii) Associate company
 - iii) Small company
 - iv) All of the above
- b) Registration of a company is:
 - i) Compulsory
 - ii) Optional
 - iii) Optional for public company only
 - iv) compulsory for public company only
- c) a company incorporated by the Act of Parliament.
 - i) statutory company
 - ii) government company
 - iii) chartered company
 - iv) one person company company
- d) Which of the following can be a member of the company?
 - i) Subscriber to memorandum
 - ii) Shareholders
 - iii) Person whose name is entered in the registered of members
 - iv) All of the above
- e) Every company has to file with registrar ,a copy of:
 - i) MOA
 - ii) Prospectus
 - iii) Register of members
 - 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

P. T. O.

- 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

[CO-1,2,3,4][L-1,2,3,4] **2×10**

PART-A

- Q.2 Explain the various stages of formation of company mentioned in Companies Act. 2013. [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 requisites of a valid meeting. [CO-3][L-3] **20**

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-4][L-3] **20**
- Q.6 Explains appointment procedure powers and duties of liquidator. [CO-3][L-3] **20**
- Q.7 Write short notes on:
- a) Postal ballot and e-ballot. [CO-2][L-2] **10**
 - b) MCA-21 Online filing of the documents. [CO-2][L-2] **10**

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

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) If a Share of Rs. 10 on which Rs. 6 has been paid is forfeited, at what minimum price it can be reissued?
- b) What is private limited company?
- c) What is meant by Issue of debentures for consideration other than Cash'?
- d) What are the items shown under heading 'Miscellaneous expenditure'?
- e) Briefly explain the importance of preparing financial statements.
- f) List out steps in valuation of goodwill.
- g) The net profit of a company after providing for taxation for the past five years are Rs. 40,000; Rs. 42,000; Rs. 45,000; Rs. 46,000 and Rs. 47,000. The capital employed in the business is Rs. 4,00,000 on which a reasonable rate of return of 10% is expected. Calculate the value of goodwill of the business.
- h) Define 'sub underwriters'.
- i) Write a note on 'Liquidator's final statement of account'.
- j) What is 'order of payment' on liquidation of a company? [CO-1][L-1] **2×10**

PART-A

Q.2 Journalize the following:

- a) The directors of a company forfeited 200 equity shares of Rs. 10 each on which Rs. 800 had been paid. The Shares were re-issued upon payment of Rs. 1,500.
- b) A holds 100 shares of Rs. 10 each on which he has paid Re. 1 per share on application. B holds 200 Shares of Rs. 10 each on which he has paid Re. 1 on application Rs. 2 on allotment. C holds 300 shares of Rs. 10 each who has paid Re. 1 on applications, Rs. 2 on allotment and Rs. 3 on first call. They all failed to pay their arrears and second call of Rs. 4 per share as well. All the shares of A, B and C were forfeited and subsequently reissued at Rs. 11 per share as fully Paid-up. [CO-1][L-2] **20**

Q.3 Answer the following:

- a) Distinguish between a debenture and a share. Why debenture is known as loan capital? Explain. [CO-2][L-2] **10**
- b) Explain the different terms for the issue of debentures with reference to their redemption. [CO-2][L-2] **10**

Q.4 The following balances appeared in the books of PS Flour Mills Ltd., as on December 31, 2005:

P.T.O.

Details	Amt. (₹)	Details	Amt. (₹)
Stock of Wheat	9,500	Furniture	5,100
Stock of Flour	16,000	Vehicles	5,100
Wheat Purchase	4,05,000	Stores and Spare Parts	18,300
Manufacturing Expenses	90,000	Advances	24,500
Flour Sales	5,55,000	Book Debts	51,700
Salaries and Wages	13,000	Investments	4,000
Establishment	4,700	Share Capital	72,000
Interest (Cr)	500	Pension Fund	23,000
Rent Received	800	Dividend Equalisation fund	10,000
Profit and Loss Account (Cr)	15,000	Taxation Provision	8,500
Director's Fees	1,200	Unclaimed Dividends	900
Dividend for 2004	9,000	Deposits (Cr)	1,600
Land	12,000	Trade Creditors	1,24,000
Buildings	50,500	Cash in Hand	1,200
Plants and Machinery	50,500	Cash at Bank	40,000

Prepare the company's trading and profit and loss account for the year and balance sheet as on December 31, 2005 after taking the following adjustments into account:

- Stock on December 31, 2005 were: Wheat at cost, Rs. 14,900; Flour at market price, Rs. 21,700;
- Outstanding expenses: Manufacturing expenses, Rs. 23,500; and salaries and wages, Rs. 1,200;
- Provide depreciation : Building at 2% ; Plant and machinery at 10%: Furniture at 10% ; and Vehicle 20%.
- Interest accrued on Government Securities, Rs.100:
- A tax provision of Rs. 8,000 is considered necessary.
- The directors propose a dividend of 20%.
- The authorized capital consists of 12,000 equity shares of Rs. 10 each of which 7,200 shares were issued and fully paid up. [CO-3][L-4] **20**

PART-B

- Q.5 From the following information find out Goodwill
- As per annuity method,
 - As per 4 years' purchase of super profit, and
 - As per capitalization of super profit method. Net profits for four years: I year Rs. 30,000; II year Rs. 40,000 III year Rs. 50,000; IV year Rs. 60,000. The profit includes non-recurring profits on an average basis of Rs. 3,000. [CO-3][L-3] **20**
- Q.6 What do you understand by firm underwriting? Pass the accounting entries relating to firm underwriting in the books of the company. [CO-3][L-4] **20**
- Q.7 PS Limited went into liquidation. Its assets realised by ₹ 2, 10,000 excluding the amount realised by the sale of securities held by secured creditors. From the following prepare Liquidator's final statement of account. Secured creditors ₹ 17,500 (security realised ₹ 20,000), Preferential creditors ₹ 3,000, Unsecured Creditors ₹ 1,00,000, Debentures (having floating charges on assets) ₹ 1, 25,000. Liquidation expenses ₹ 2,500, Liquidator's Remuneration is 3 % on amount paid to unsecured creditors. [CO-4][L-4] **20**

End Semester Examination, Dec. 2023

B. Com. (Hons.) and B. Com. (Hons.) ACCA— Third / Second Semester
CORPORATE ACCOUNTING (BCOM-DS-205/BCOM-DS-301)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 **Fill in the blanks:**

- Premium on redemption of preference share should be set off first against the _____. [*Security premium/Capital account*]
- Debenture issued collateral security will be debited to _____.
[*Debenture suspense A/c/Assets A/c*]
- The net capital employed = Fixed Assets (+) current Asset (-) _____.
[*Outside Liabilities/Current Liabilities*]
- At the time of liquidation sums due to an employee from a provident fund, gratuity fund falls in the category of _____. [*Preferential creditors/Unsecured creditors*]
- A new company cannot issue its shares on _____. [*Discount / Premium*]

[CO-1,2][L-1,L-2] **2×5**

State whether TRUE or FALSE for the following questions:

- The liability of every shareholder of a company is unlimited.
- Interest on sinking fund investment is credited to profit & loss A/c.
- A company cannot purchase its own debentures.
- Reserve capital is the part of authorized capital.
- In case of holding company shares held by outsiders are known as Minority Interest.

[CO-1,2][L-1,L-2] **2×5**

PART-A

Q.2 Distinguish between equity shares and preference shares. Explain the provisions regarding redemption of preference shares. [CO-1,3][L-2] **20**

Q.3 Kavita Steel Industries Ltd. issued 21,00,000, 7½ % Debentures of Rs. 100/- each on March 31st, 2002 redeemable at a premium of 8% on 30th June, 2009. The Board of Directors decided to transfer the required amount to Debenture Redemption Reserve in three equal annual instalments starting with March 31, 2007. Record necessary Journal Entries regarding issue and redemption of debentures. Ignore entries relating to writing off loss on issue of debentures and interest paid thereon. [CO-1,3][L-3] **20**

Q.4 Prepare the specimen of the Profit and Loss Account of a company as per revised schedule VI of the Companies Act with imaginary figures. [CO-2][L-1,3] **20**

PART-B

Q.5 What are the factors influencing the valuation of shares. Explain the different methods of valuation of shares. [CO-3][L-2,3] **20**

Q.6 a) Explain how to calculate underwriting commission. [CO-1,3,4][L-2,L-3] **10**
b) Priya Paper Ltd. issued 40,000 equity shares of Rs. 10 each at 5% premium. The issue was underwritten by A 75% and B 25%. The public applied for 32000 shares which included marked applications of A 15000 shares and B 3000 shares. It was agreed that underwriters be paid Commission at 2% on the issue price. Determine the liability of A and B and give necessary journal entries in the books of the Company. [CO-1,3,4][L-2,L-3] **10**

Q.7 Explain the various methods of Liquidation of a Company. [CO-1][L-2] **20**

End Semester Examination, Dec. 2023
B. Com (Hons.) / B. Com (Hons.) ACCA – Third Semester
PRINCIPLES OF MARKETING (BCOM-DS-302)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 **Answer the following in brief:**

- a) Define what all can be marketed.
- b) Explain the elements of marketing environment.
- c) Define branding with example.
- d) Differentiate between 'product differentiation' and 'product segmentation'.
- e) Enlist the ingredients of labelling required. [CO-1][L-2] **2×5**

Write short notes on:

- f) After sales-services. [CO-1][L-3] **5×2**
- g) Promotion mix.

PART-A

Q.2 Examine in detail the concept of marketing and its evolution. Also elaboratively explain in detail the strategies relating to marketing mix decisions with suitable examples. [CO-1][L-4] **20**

Q.3 a) How the target group be identified? Examine in detail the concept of targeting. [CO-2][L-5] **12**
b) Define the term product and its attributes with suitable example. Discuss in detail about product life cycle with example. [CO-2][L-5] **8**

Q.4 What is promotion? Examine in detail the promotion mix elements and factors influencing promotion mix decisions in an organization. [CO-3][L-5] **20**

PART-B

Q.5 Examine in detail the retail sector of India with suitable examples. [CO-3][L-6] **20**

Q.6 Examine in detail the features of rural market of India and how it is a challenge for marketers? Explain the marketing mix strategies followed in rural market. [CO-4][L-5] **20**

Q.7 Examine the following:

- a) Digital marketing.
- b) Marketing ethics. [CO-4][L-5] **10×2**

End Semester Examination, Dec. 2023
 B.Com (Hons.) and ACCA – Third Semester
BUSINESS STATISTICS (BCOM-DS-303/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:

- a) Define data and information with examples. [CO-1] [L-1]
 b) Calculate median of the following data: [CO-2] [L-5]
 X: 12,23,13,14,16,24,25,22,18,19.
 c) Mean and median of the given data is 33 and 33.5 calculate median. [CO-2] [L-5]
 d) What is the use of time series analysis? [CO-3] [L-1]
 e) What is called positive correlation? [CO-2] [L-3]
 f) Define relationship between mean and standard deviation. [CO-2] [L-2]
 g) Why index numbers are known as specialised averages? [CO-2] [L-2]
 h) Calculate Mode of the following data: [CO-2] [L-5]
 X : 12,13,16,12,16,12,17,17,18
 i) Define probability and conditional probability. [CO-3] [L-2]
 j) What is forecast? [CO-3] [L-4] **2×10**

PART A

- Q.2 a) Explain tabulation of data giving complete explanation of each part with example. [CO-1] [L-1] **10**

b) Draw less than and more than ogive curve for the following data:

Marks	1-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	5	12	14	8	10	15	7	4

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

- Q.3 a) The data is given for scores by two players in 8 matches:

X	78	10	79	90	23	34	99	45
Y	77	98	89	33	39	62	5	45

- Explain i) Which one is the better performer?
 ii) Which one is more consistent?

[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) A bag contains 5 red, 4 blue and 3 green balls. A ball is taken out of the bag at random. Find the probability that the selected ball is
- of red colour
 - not of green colour. [CO-3] [L-5] **10**
- b) In a game of chance there is spinning of an arrow which comes to rest pointing at one of the numbers 1, 2, 3, 4, 5, 6, 7, 8 and there are equally likely outcomes. What is the probability that it will point at
- 7?
 - an odd number?
 - a number less than 9? [CO-3] [L-5] **10**

PART B

- Q.5 a) The scores of students in an examination in Mathematics and Statistics are given below:

Student No	1	2	3	4	5	6	7	8	
Maths		70	48	58	55	54	50	60	52
Stats		62	47	53	60	55	68	51	48

Find:

- Correlation coefficient.
 - Rank correlation coefficient and compare the two values. [CO-4] [L-4] **10**
- b) Given the data:

X :	1	5	3	2	1	1	7	3	
Y :	6	1	0	0	1	2	1	5	

- Fit a regression equation of Y on X
 - If a person has scored 8 on X variable, what would be his score on Y variable. [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.

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

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

- Q.7 a) Discuss the problems in constructing index numbers in detail. [CO-2][L-1] **10**
- b) Calculate fisher's ideal index for the following data and show that the data satisfies both time and factor reversal tests:

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	3	25	5	28
B	1	50	3	60
C	2	30	1	30
D	5	15	6	12

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

End Semester Examination, Dec. 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:

- a) What are surplus spending economic units? [CO-1][L-1]
- b) Differentiate between banks and NBFCs. [CO-1][L-2]
- c) List two advantages of factoring for the customer. [CO-1][L-1]
- d) Are credit rating absolute measure of default probability? [CO-1][L-2]
- e) What is the work of Asset Management Company in mutual funds? [CO-2][L-1]
- f) What are balanced mutual funds? [CO-1][L-1]
- g) State two advantages of investment in mutual funds. [CO-1][L-2]
- h) Differentiate between RBI and commercial bank. [CO-4][L-2]
- i) State operational activities of development banks. [CO-3][L-2]
- j) Define passive portfolio management. [CO-1][L-1] **2×10**

PART-A

Q.2 "There is a close relationship between financial system and economic growth."
Comment critically. [CO-2] [L-4] **20**

Q.3 Explain the mechanism of credit rating along with the advantages of credit rating
for investors and the rated company. [CO-2] [L-4] **20**

Q.4 Discuss the SEBI regulations relating to mutual funds. [CO-3] [L-4] **20**

PART-B

Q.5 Analyze the quantitative and qualitative methods of credit control by R.B.I. [CO-4] [L-4] **20**

Q.6 Evaluate the need for recent developments in the insurance sector. [CO-2][L-5] **20**

Q.7 Describe type of risk involved in portfolio management. [CO-2] [L-2] **20**

End Semester Examination, Dec. 2023
B. Com. (Hons.) – Third Semester
BASICS OF ENTREPRENEURSHIP (BCOM-DS-305)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

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

- Q.1 Answer the following in brief:
- What is risk and resilience?
 - List five principles of effectuation model.
 - List the five questions of decision matrix analysis.
 - Define 'mind mapping'.
 - What is niche marketing?
 - List the steps to be followed in the blue ocean strategy.
 - List the different kinds of prototypes.
 - Define 'entrepreneurship'.
 - What is outcome driven innovation?
 - What is D.S.I.R.U.P.T?

2×10

PART-A

- Q.2. a) Draw a diagram and explain the five stages of design thinking. Also explain the principles of design thinking. [CO-1][L-3] **15**
b) Explain the myths of entrepreneurship. [CO-1][L-3] **5**
- Q.3. Explain with examples paired comparison and decision matrix analysis decision matrix analysis to evaluate ideas. [CO-2][L-4] **20**
- Q.4 Explain in brief lean start up. [CO-3][L-3] **20**

PART-B

- Q.5 An effective way to get a bucket list of questions is to look at mapping the consumption chain. Comment. Also draw the consumption map. [CO-3][L-5] **20**
- Q.6. Elaborate value proposition canvas with the help of examples. [CO-3][L-5] **20**
- Q.7 Write short notes on:
a) Prototyping.
b) MVP. [CO-4][L-4] **10×2**

End Semester Examination, Dec 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 questions:**

- a) Define the term consumer.
- b) Why research is needed to understand the behaviour of consumers?
- c) What is brand personality?
- d) Explain communication process.
- e) How friends and family influences affect the purchase decision making process? [CO-1][L-2] **2×5**

Write short notes on:

- f) Adoption process.
- g) Consumer profiling. [CO-1][L-3] **5×2**

PART-A

Q.2 Examine the significance and psychographic and lifestyle segmentation bases of consumer behaviour with examples. [CO-1, L-4] **20**

Q.3 What is consumer motivation? Elaborate in detail the consumer perception and formation process and techniques. [CO-2][L-5] **20**

Q.4 Examine the theories of consumer learning. Also explain consumer attitude formation and change. [CO-2][L-5] **20**

PART-B

Q.5 Examine in detail how sub-culture, culture and cross culture affects the consumer behaviour. [CO-3][L-5] **20**

Q.6 Opinion leader plays a vital role in influencing consumer purchase patterns. Justify the statement and also examine in detail the consumer decision making levels. [CO-3][L-5] **20**

Q.7 Explain the following:

- a) Rural consumers.
- b) Consumer protection. [CO-4][L-5] **10×2**

End Semester Examination, Dec, 2023

B. Com. (Hons.) and B. Com. (Hons.) ACCA— Third Semester COST ACCOUNTING (BCOM-DS-307/BCOM-DS-402)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 3

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

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

- I
- a) Aggregate of all direct costs is known as
 - i) Office Cos
 - ii) Cost of Sales
 - iii) Factory Cost
 - iv) Prime Cost
 - b) Bin Card is maintained by
 - i) Stores Department
 - ii) Purchase Department
 - iii) Production Department
 - iv) None of the above
 - c) Non-integrated system of accounting is also known as
 - i) Cost Ledger accounting
 - ii) Inter locking accounting system
 - iii) Cost Ledger accounting or Inter-locking accounting system
 - iv) Cost Centre Accounting
 - d) Contract costing is usually applicable in
 - i) Constructional Works
 - ii) Textile Mills
 - iii) Cement Industries
 - iv) Chemical Industries
 - e) Which of the following cost is also known as overhead cost or on cost:
 - i) Cost of direct labour
 - ii) Cost of direct material
 - iii) Direct expenses
 - iv) Indirect expenses

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

B) State with reason whether the statement is True or False for the following questions:

- a) Opening Stock of Raw Material + Purchases of Raw Material – Closing Stock of RawMaterial = Cost of Production
- b) The interest on investment increases profits in the financial account
- c) Perpetual inventory system means continuous stock-taking.
- d) In Halsey Premium Plan, bonus is equal to 50% of the time saved.
- e) The concept of economic batch quantity is similar to that of economic order quantity.

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

PART-A

- Q.2 What is the role of a cost accountant in an organization? Prepare Cost Sheet from the following data for the month of January and show the following components: (a) Prime Cost (b) Factory Cost (c) Cost of Production (d) Total Cost and (e) Profit

Direct Wages	5,000	
Direct Material	20,000	
Plant repairs and maintenance	3,000	
Office rent and rates	1,000	
Plant depreciation	2,000	
Salesman's Travelling Expenses	1,500	
Factory Heating and lighting	1,000	
Director's Remuneration	5,000	
Telephone and Postage	200	
Showroom rent	1,000	
Sales	60,000	[CO-1,2][L-1,2,3] 20

Q.3 What is Just in time purchasing? From the following particulars, prepare the Stores Ledger Account showing how the value of the issues would be recorded under FIFO method:

01.12.2023	Opening Stock 1,000 Units at Rs. 26 each
05.12.2023	Purchased 500 Units at Rs. 24.50 each
07.12.2023	Issued 750 Units
10.12.2023	Purchased 1,500 Units at Rs. 24 each
12.12.2023	Issued 1,100 Units
15.12.2023	Purchased 1,000 Units at Rs. 25
17.12.2023	Issued 500 Units
18.12.2023	Issued 300 Units
25.12.2023	Purchased 1,500 Units at Rs. 26 each
29.12.2023	Issued 1,500 Units

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

Q.4 What is idle time? What are its causes? Calculate the labour turnover rate from the following data under a) Separation method b) Replacement method and c) Flux method
No, of workers on the payroll:

At the beginning of the month	800
At the end of the month	1200

During the month, 8 workers left, 42 were discharged and 150 were recruited. Of these, 50 workers are recruited in place of those leaving while the others were newly recruited.

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

PART-B

Q.5 What do you understand by overheads? Compute the machine hour rate from the following data:

Cost of machine	2,00,000
Installation Charges	50,000
Foreman's salary	15,000 p.a.
Rent per quarter	7,500
Insurance of machine	1,500 p.a.
Repairs	2,500 p.a.
General lighting for total area	500 p.m.
Estimated Consumable Stores	2,000 p.a.
Power used: 1 unit per hour at Rs. 50 per 100 units	

Estimated life of the machine is 10 years and the estimated value at the end of the 10th year is Rs.50,000. The machine is expected to run 10,000 hours in its life time. The machine occupies 25 per cent of the total area. The foreman devotes 1/6 of his time for the machine. [CO-2,3][L-3] **20**

Q.6 The following extract of costing information relates to commodity A for the year ending 31 December 2022:

	Rs.
Purchases of raw materials	60,000
Direct wages	50,000
Rent, rates, insurance and works oncost	20,000
Carriage inward	1,000
<u>Stock-1 January, 2022:</u>	
Raw materials	10,000
Finished products- 2000 tonnes	8,000
<u>Stock- 31 December, 2022:</u>	
Raw materials	11,000
Finished products- 4000 tonnes	-
Work-in-progress- 1 January, 2022	2,400
Work-in-progress- 31 December, 2022	8,000
Cost of factory supervision	4,000
Sales of finished products	1,50,000

Advertising, discount allowed and selling costs were Rs. 0.40 per tonne sold. 32,000 tonnes of the commodity were produced during the period. Prepare a Cost Sheet to ascertain:

a) the cost of the output of the period and the cost per tonne of production

b) the net profit

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

Q.7 Why is reconciliation of cost and financial accounts necessary? State the possible reasons for difference between profits shown by both the accounts. [CO-4][L-2]**20**

End Semester Examination, Dec. 2023

B. Com. (Hons.) and B. Com. (Hons.) ACCA— Third Semester
COST ACCOUNTING (BCOM-DS-307/BCOM-DS-402)

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 **Multiple choice questions:**

- a) Aggregate of all direct costs is known as _____.
- Office cost
 - Cost of sales
 - Factory cost
 - Prime cost
- b) Bin Card is maintained by _____.
- Stores department
 - Purchase department
 - Production department
 - None of the above
- c) Non-integrated system of accounting is also known as
- Cost ledger accounting
 - Inter locking accounting system
 - Cost ledger accounting or Inter-locking accounting system
 - Cost centre accounting
- d) Contract costing is usually applicable in
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 - Textile mills
 - Cement industries
 - Chemical industries
- e) Which of the following cost is also known as overhead cost or on cost:
- Cost of direct labour
 - Cost of direct material
 - Direct expenses
 - Indirect expenses

[CO-1,2][L-1,L-2] **2×5**

State with reason whether the statement is True or False for the following questions:

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- g) The interest on investment increases profits in the financial account
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- i) In Halsey Premium Plan, bonus is equal to 50% of the time saved.
- j) The concept of economic batch quantity is similar to that of economic order quantity.

[CO-1,2][L-1,L-2] **2×5**

PART-A

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Direct Wages	5,000
Direct Material	20,000
Plant repairs and maintenance	3,000

Office rent and rates	1,000	
Plant depreciation	2,000	
Salesman's Travelling Expenses	1,500	
Factory Heating and lighting	1,000	
Director's Remuneration	5,000	
Telephone and Postage	200	
Showroom rent	1,000	
Sales	60,000	[CO-1,2][L-1,2,3] 20

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

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No, of workers on the payroll:

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During the month, 8 workers left, 42 were discharged and 150 were recruited. Of these, 50 workers are recruited in place of those leaving while the others were newly recruited.

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PART-B

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Foreman's salary	15,000 p.a.
Rent per quarter	7,500
Insurance of machine	1,500 p.a.
Repairs	2,500 p.a.
General lighting for total area	500 p.m.
Estimated Consumable Stores	2,000 p.a.
Power used: 1 unit per hour at Rs. 50 per 100 units	

Estimated life of the machine is 10 years and the estimated value at the end of the 10th year is Rs.50,000. The machine is expected to run 10,000 hours in its life time. The machine occupies 25 per cent of the total area. The foreman devotes 1/6 of his time for the machine. [CO-2,3][L-3] **20**

Q.6 The following extract of costing information relates to commodity A for the year ending 31 December 2022:

	Rs.
Purchases of raw materials	60,000
Direct wages	50,000
Rent, rates, insurance and works oncost	20,000
Carriage inward	1,000
<u>Stock-1 January, 2022:</u>	
Raw materials	10,000
Finished products- 2000 tonnes	8,000
<u>Stock- 31 December, 2022:</u>	
Raw materials	11,000
Finished products- 4000 tonnes	-
Work-in-progress- 1 January, 2022	2,400
Work-in-progress- 31 December, 2022	8,000
Cost of factory supervision	4,000
Sales of finished products	1,50,000

Advertising, discount allowed and selling costs were Rs. 0.40 per tonne sold. 32,000 tonnes of the commodity were produced during the period. Prepare a Cost Sheet to ascertain:

a) The cost of the output of the period and the cost per tonne of production.

b) The net profit.

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

Q.7 Why is reconciliation of cost and financial accounts necessary? State the possible reasons for difference between profits shown by both the accounts.

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

End Semester Examination, Dec. 2023
 B. Com. (Hons.) ACCA — Third Semester
PERFORMANCE MANAGEMENT (BCOM-DS-309)

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 3 V's? | [CO3] [L3] |
| b) What is ERP system? | [CO4] [L1] |
| c) Define 'Absorption Costing'. | [CO3] [L2] |
| d) What are 'Environmental Costs'? | [CO1] [L1] |
| e) What is a variable cost? | [CO2] [L2] |
| f) Which factor is called limiting factor? | [CO3] [L2] |
| g) What is perfectly inelastic demand? | [CO4] [L4] |
| h) What is flexible budget? | [CO3] [L3] |
| i) What do you understand by JIT? | [CO1] [L1] |
| j) Define current ratio. | [CO2] [L1] 2×10 |

PART-A

Q.2 Discuss the internal and external sources of management information? [CO1] [L1] **20**

Q.3 Distinguish between marginal and absorption costing. [CO3] [L3] **20**

Q.4 A manufacturing company has the following information for one of its products:

- Selling Price per Unit: Rs 80
- Variable Cost per Unit: Rs 50
- Fixed Costs: Rs 20,000 Calculate the Break-Even Point in Rupees. Also, calculate the Margin of Safety. [CO3] [L2] **20**

PART-B

Q.5 Discuss the factors which influence price of a product or service [CO3] [L7] **20**

Q.6 Compute Gross Profit Ratio, Working Capital Turnover Ratio, Debt Equity Ratio and Proprietary Ratio from the following information:

	₹
Paid-up Share Capital	6,00,000
Current Assets	5,00,000
Revenue from Operations	11,00,000
13% Debentures	2,00,000
Current Liabilities	3,00,000
Cost of Revenue from Operations	6,00,000

[CO5] [L5] **20**

Q.7 Explain the concept of Staff motivation and action and also describe the advantages of staff motivation. [CO4] [L4] **20**

End Semester Examination, Dec. 2023

B. Com. – Fourth Semester

INCOME TAX LAW AND PRACTICES (BCOM-DS-401)

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
- i) Association of persons consists of:
 - a) Individuals (only)
 - b) Company
 - c) Any Person other than (a)
 - d) Any kind of person
 - ii) As per Section 2(7), "Assesses" means a person.
 - a) By whom any tax or other sum of money is payable
 - b) Against whom proceeding has been taken under the act
 - c) A person deemed to be assessee in default
 - d) All of the above
 - iii) Previous Year can be a period of:
 - a) > 12 months or < 12 months
 - b) only 12 months
 - c) 12 months or < 12 months
 - d) = 12 months
 - iv) Income from subletting of house property is taxable under the head:
 - a) Capital gain
 - b) Income from other sources
 - c) Income from house property
 - d) Profits & gains of business or profession
 - v) The benefit of exemption under Section 54F is available when following capital asset transferred:
 - a) Short term capital asset other than residential house property
 - b) Short term residential house property
 - c) Long term residential house property:
 - d) Any long-term capital asset other than residential house property
 - vi) Which of the following income is agricultural income?
 - a) Income from poultry farm
 - b) Rent received from agricultural land.
 - c) Dividend from a company engaged in agriculture. Income
 - d) From dairy farm
 - vii) Embezzlement of cash by a cashier is:
 - a) A casual loss
 - b) A revenue loss
 - c) A capital loss
 - d) None of the above
 - viii) Indexation is applicable to:
 - a) Sale of depreciable capital assets
 - b) Sale of long-term capital assets which are not depreciable assets.
 - c) Sale of short-term capital assets

- d) Sale of long-term debentures
- ix) Deduction under sec 80DD is available to the extent of
 - a) Rs 75,000
 - b) Rs 50,000
 - c) Rs 25,000
 - d) None of these
- x) must be paid according to the provisions of "Pay As You Earn" Scheme
 - a) Income Tax
 - b) TDS
 - c) Advance tax
 - d) Education cess

2×10

PART-A

- Q.2 How will you decide the residential status of an individual and a Hindu undivided family? Explain fully. **20**
- Q.3 Mr. X is an employee of a company and following particulars are available:
 Basic salary Rs 20,000 pm, Dearness allowance 50% of salary (50% of which is included in retirement benefit), Entertainment allowance Rs 1200 pm, Children Education allowance Rs. 270 pm (allowance @ Rs. 90 pm per child). He and his employer contributed 15% of salary to RPF. He is provided with a rent-free house owned by the employer in the city having a population of 12 lakh. He was also provided with a small car which was also used for personal purpose. The driver's remuneration and all the expenses related to the car were borne by the employer. The facility of Gardner and Cook was provided at Rs 2400 p.a. and Rs 1200 p.a. respectively. Compute Mr X taxable income under the head salary for AY 2022-23 **20**
- Q.4 Mr A provides the following data regarding his transactions for the sale of his residential house for the assessment year 2022-23. Compute the amount of capital gains to be included in the Total Income for the A Y 2022-23.
 House Purchased in 2001—02 Rs. 4,50,000
 Sold in November 2021 Rs. 42,00,000
 Purchased another residential house in September, 2021 Rs 16,00,000
 Invested in bonds of NHA of India u/s 54EC in January 2022 Rs. 10,00,000
 The cost inflation index in 2001-02 was 100 and in 2021-22 was 317 **20**

PART-B

- Q.5 Explain the provision of Income Tax, 1961 regarding set off and carry forward and set off a capital loss. **20**
- Q.6 Mr. Suresh is a Government Officer. During the Previous year his income from various sources where:
1. Basic Salary Rs. 5,000 per month, dearness allowance 150 % of salary (under the terms of employment),
 2. City Compensatory Allowance Rs. 200 per month.
 3. Tour Allowance Rs 4,000
 4. Overtime Allowance Rs 3,000
 5. Entertainment Allowance Rs. 500 pm
 6. Contribution to Provident Fund @ 15% which is equally borne by the employer. Interest amounting to Rs. 2,500 on the balance of Rs. 22,500.

7. Rent free furnished house @ Rs. 300 pm, according to government rules fair rent of such house is 1500 pm. Cost of furniture is Rs. 8,000
8. He has been provided with a small car for personal and office use. The driver's salary and all expenses relating to official use are incurred by the employer.
Compute his taxable salary for the Assessment Year 2022-23

20

Q.7 What do you understand by advance payment of Tax? Clearly explain the provisions of Income tax act in this respect.

20

End Semester Examination, Dec 2023

B. Com (Hons) – Fourth Semester COST ACCOUNTING (BCOM-DS-402)

Time: 3 hrs.
100

Max Marks:

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:

- Discuss briefly the objectives of cost accounting.
- Differentiate between direct and indirect costs.
- What do you understand by 'Inventory control'?
- Explain FIFO.
- What do you understand by labour turnover?
- Explain the methods and records of time keeping.
- Define overheads.
- What do you mean by absorption of overheads?
- List 5 items, wither debit or credit, which appear in financial accounts but do not appear in cost accounts.
- List out the reasons for the difference between cost and financial accounts maintained by an organization.

2x10

PART-A

Q.2 PS Ltd. Has a capacity to produce 1,00,000 units of a product every month. Its works cost at varying level of production is as under:

Level	Works Cost per Unit (Rs.)
10%	400
20%	390
30%	380
40%	370
50%	360
60%	350
70%	340
80%	330
90%	320
100%	310

If fixed administration expenses amount to Rs. 1,50,000 and fixed marketing expenses amount to Rs. 2,50,000 per month respectively. The variable distribution cost amounts to Rs. 30 pr unit.

It can sell 100% of its output at Rs 500 per unit provided it incurs the following further expenditure :

- It gives gift items costing Rs. 30 per unit of sale;
- It has lucky draws every month giving the first prize of Rs. 50,000, 2nd prize of Rs. 25,000, 3rd prize of Rs. 10,000 and three consolation prizes of Rs. 5,000 each to customers buying the product.
- It spends Rs. 1, 00,000 on refreshments served every month to its customers;
- It sponsors a television program every week at a cost of Rs. 20, 00,000 per month. It can market 30% of its output at Rs. 550 per unit without incurring any of the expenses referred to in a) to d) above. Prepare a cost sheet for the month showing total cost and profit at 30% and 100% capacity level.

[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	Purchased	500 units	@Rs. 4/unit
04.02.2023	Purchased	100 units	@Rs. 4.20/unit
10.02.2023	Purchased	50 units	@Rs. 4.25/unit
13.02.2023	Purchased	800 units	@Rs. 4.30/unit
23.02.2023	Purchased	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 12,000 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	2,500	0.60
Hari	2,700	1.00
Mohan	2,400	0.60
Shyam	2,500	0.80
Hanuman	2,460	0.60
Krishna	2,440	0.40

You are required to:

i) Calculate the earnings of each employee

ii) Appraise the effectiveness to the company of this group incentive scheme [CO-3] [L-4,] **20**

PART-B

Q.5 Define overheads. Explain various classifications of overheads. [CO-3] [L-3] **20**

Q.6 The following information is available from the books of PS Ltd. For the month of April 2023.

Material purchased	:	24,000 kg for Rs. 1, 05, 600
Materials consumed	:	22,800 kg
Actual wages paid for 5,940 hours	:	Rs. 29,700
Units produced	:	2,160 unit

Standard prices and rates are;

Direct material price	:	Rs. 4 per kg
Direct labour rate	:	Rs. 4 per hour
Standard input	:	10kg of raw material for one unit
Standard Labour requirement	:	2.5 hours per unit

Calculate all Material and Labour Variances for the Month of April 2023

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

Q.7 Indicate the reasons why it is necessary for the cost and financial accounts for an organization to be reconciled and explain the main reasons of difference which enter into such accounts. [CO-1,2] [L-1,2] **20**

End Semester Examination, Dec 2023

B.Com (Hons) – Fourth Semester

COST ACCOUNTING (BCOM-DS-402)

Time: 3 hrs.
100

Max Marks:

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.

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2x10

PART-A

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You are required to:

i) Calculate the earnings of each employee

ii) Appraise the effectiveness to the company of this group incentive scheme [CO-3] [L-4,] **20**

PART-B

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Standard input	:	10kg of raw material for one unit
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Calculate all Material and Labour Variances for the Month of April 2023

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

Q.7 Indicate the reasons why it is necessary for the cost and financial accounts for an organization to be reconciled and explain the main reasons of difference which enter into such accounts. [CO-1,2] [L-1,2] **20**

End Semester Examination, Dec. 2023
B. Com (Hons.) ACCA -Third Semester
STRATEGIC BUSINESS REPORTING (BCOM-DS-408)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 4

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

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

- i) The OCI section of Income Statement impacts the total profits of the company.
 - a) True
 - b) False
- ii) The OCI section of Income statement impacts the EPS of the company.
 - a) True
 - b) False
- iii) Revaluation gain arising on first time revaluation of PPE goes to OCI section of Income Statement.
 - a) True
 - b) False
- iv) Revaluation loss arising on first time revaluation of PPE goes to Profit and Loss section of Income Statement.
 - a) True
 - b) False
- v) Valuation of raw material depends upon the valuation of finished goods.
 - a) True
 - b) False
- vi) Intangible assets – Purchased goodwill cannot be reflected in the Balance Sheet of the company.
 - a) True
 - b) False
- vii) Research expenditure is always treated as a revenue expenditure.
 - a) True
 - b) False
- viii) Development expenditure may or may not get capitalized as per IAS 38.
 - a) True
 - b) False
- ix) A possible obligation will always be treated as a contingent liability.
 - a) True
 - b) False
- x) Borrowing cost on inventory may or may not get capitalized.
 - a) True
 - b) False

[CO- 1,2,3] [L-1] **2×10**

PART-A

- Q.2** A Company purchases cars from several countries and sells them to Asian countries. During the current year, this company has incurred following expenses:
- a) Trade discounts on purchase.
 - b) Handling costs relating to imports.
 - c) Salaries of accounting department.
 - d) Sales commission paid to sales agents.

- e) After sales warranty costs.
- f) Import duties.
- g) Costs of purchases (based on supplier's invoices).
- h) Freight expense.
- i) Insurance of purchases.
- j) Brokerage commission paid to indenting agents

Evaluate which costs are allowed by IAS 2 for inclusion in the cost of inventory in the books of the company. [CO- 1] [L-3] **20**

Q.3 Discuss with reasons whether these events are in nature of adjusting or non-adjusting and the treatment needed in light of accounting standard IAS 10.

- i) Moon Ltd. won an arbitration award on 25th April, 2019 for ₹1 Crore. From the arbitration proceeding, it was evident that the Company is most likely to win the arbitration award. The directors approved the financial statements of year ending 31.03.2019 on 1st May, 2019. The management did not consider the effect of the above transaction in FY-2018-19, as it was favourable to the Company and the award came after the end of the financial year.
- ii) Zoom Ltd. have a trading business of Mobile telephones. The Company has purchased 1000 mobiles phones at ₹5,000 each on 15th March, 2019. The manufacturers of phone had announced the release of the new version on 1st March, 2019 but not announced the price. Zoom Ltd. has valued inventory at cost of ₹5,000 each at the year ending 31st March, 2019. Due to arrival of new advance version of Mobile Phone on 8th April, 2019, the selling prices of the mobile stocks remaining with Company was dropped at ₹4,000 each. The financial statements of the company valued mobile phones @ ₹5,000 each and not at the value @ ₹4,000 less expenses on sales, as the price reduction in selling price was effected after 31.03.2019.
- iii) There was an old due from a debtor amounting to ₹15 Lakhs against whom insolvency proceedings was instituted prior to the financial year ending 31st March, 2019. The debtor was declared in solvent on 15th April, 2019.
- iv) Assume that subsequent to the year end and before the financial statements are approved, Company's management announces that it will restructure the operation of the company. Management plans to make significant redundancies and to close a few divisions of company's business; however, there is no formal plan yet.
Should management recognize a provision in the books if the company decides subsequent to end of the accounting year to restructure its operations? [CO-2][L-4] **20**

Q.4 X Limited started construction on a building for its own use on April 1, 20X0. The following costs are incurred:

Particulars	₹
Purchase price of land	30,00,000
Stamp duty & legal fee	2,00,000
Architect fee	2,00,000
Site preparation	50,000
Materials	10,00,000
Direct labour cost	4,00,000
General overheads	1,00,000

Other relevant information:

Material costing ₹1,00,000 had been spoiled and therefore wasted and a further ₹1,50,000 was spent on account of faulty design work. As a result of these problems, work on the building was stopped for two weeks during November, 20X0 and it is estimated that ₹22,000 of the labour cost relate to that period. The building was completed on January 1, 20X1 and brought in use April 1, 20X1. X Limited had taken

a loan of ₹40,00,000 on April 1, 20X0 for construction of the building (which meets the definition of qualifying asset as per IAS 23). The loan carried an interest rate of 8% per annum and is repayable on April 1, 20X2. Calculate the cost of the building that will be included in tangible non-current asset as an addition? [CO- 2][L-3] **20**

PART-B

Q.5 During the year, Q Ltd. delivered manufactured products to customer K. The products were faulty and on 1st October, 2016 customer K commenced legal action against the Company claiming damages in respect of losses due to the supply of faulty product. Upon investigating the matter, Q Ltd. discovered that the products were faulty due to defective raw material procured from supplier F. Therefore, on 1st December, 2016, the Company commenced legal action against F claiming damages in respect of the supply of defective raw materials.

Q Ltd. has estimated that it's probability of success of both legal actions, the action of K against Q Ltd. and action of Q Ltd. against F, is very high.

On 1st October, 2016, Q Ltd. has estimated that the damages it would have to pay K would be ₹5 crores. This estimate was revised to ₹5.2 crores as on 31st March, 2017 and ₹5.25 crores as at 15th May, 2017. This case was eventually settled on 1st June, 2017, when the Company paid damages of ₹5.3 crores to K.

On 1st December, 2016, Q Ltd. had estimated that it would receive damages of ₹3.5 crores from F. This estimate was revised to ₹3.6 crores as at 31st March, 2017 and ₹3.7 crores as on 15th May, 2017. This case was eventually settled on 1st June, 2017 when F paid ₹3.75 crores to Q Ltd. Q Ltd. had, in its financial statements for the year ended 31st March, 2017, provided ₹3.6 crores as the financial statements were approved by the Board of Directors on 26th April, 2017.

- a) Whether the Company is required to make provision for the claim from customer K as per applicable IAS? If yes, please give the rationale for the same.
- b) If the answer to (a) above is yes, what is the entry to be passed in the books of account as on 31st March, 2017? Give brief reasoning for your choice.

(A)	Statement of Profit and Loss A/c To Current Liability A/c	₹5.2 crores	
			₹5.2 crores
(B)	Statement of Profit and Loss A/c To Non-Current Liability A/c	₹5.3 crores	
			₹5.3 crores
(C)	Statement of Profit and Loss A/c To Current Liability A/c	₹5.25 crores	
			₹5.25 crores

- c) What will the accounting treatment of the action of Q Ltd. against supplier F as per applicable IAS? [CO-4][L-4] **20**

Q.6 Expenditure on a new production process in 20X1-20X2:

Particulars	₹
1st April to 31st December	2,700
1st January to 31st March	900
	3,600

The production process met the intangible asset recognition criteria for development on 1st January, 20X2. The amount estimated to be recoverable from the process is ₹1,000.

What is the carrying amount of the intangible asset at 31st March, 20X2 and the charge to profit or loss for 20X1-20X2?

Expenditure incurred in FY 20X2-20X3 is ₹6,000.

At 31st March, 20X3, the amount estimated to be recoverable from the process (including future cash outflows to complete the process before it is available for use) is ₹5,000.

What is the carrying amount of the intangible asset at 31st March, 20X3 and the charge to profit or loss for 20X2-20X3? [CO- 2] [L-3] **20**

Q.7 Explain the meaning of Accounting Standards. Also, state its advantages and disadvantages. [CO- 4] [L-3] **20**

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

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 is cash flow statement? [CO1] [L1]
 - b) What is a zero-based budget? [CO2] [L2]
 - c) Give the meaning of working capital. [CO2] [L3]
 - d) What is management reporting? [CO3] [L1]
 - e) Define 'standard cost'. [CO2] [L2]
 - f) State any two limitations of "management accounting". [CO3] [L2]
 - g) What are control ratios? [CO4] [L2]
 - h) What is absorption costing? [CO3] [L3]
 - i) Explain the concept of accounting ratios. [CO2] [L2]
 - j) State any two components of current assets. [CO3] [L2] **2×10**

PART-A

- Q.2 Explain the Difference between cost accounting and management accounting. [CO3] [L2] **20**
- Q.3 Discuss the objectives of budgeting. Explain the various steps for installation of budgetary system in the manufacturing organization. [CO1] [L2] **20**
- Q.4 For making 10 kg. of yarn, the standard material requirement rates are:

Material	Quantity (kg)	Rate per kg (Rs.)
White	8	6.00
Black	4	4.00

In a month, 1,000 kg. of yarn was produced. The actual consumption of materials is as under:

Material	Quantity (kg)	Rate per kg (Rs.)
White	750	7.00
Black	500	5.00

Calculate the following direct:

Material variances : i) Mix variances, ii) Yield variance, iii) Price variance, and iv)

Usage variance.

[CO2] [L2] **20**

PART-B

- Q.5 Explain the concept of absorption and variable costing with the help of appropriate examples. [CO2] [L2] **20**

P.T.O.

Q.6 From the following Balance Sheet of Nagesh Company Limited and additional information. Prepare a Cash Flow Statement.

Liabilities	2013	2014	Assets	2013	2014
Share capital	1,70,000	1,80,000	Plant and Machinery	99,000	92,200
Share premium	9,000	11,000	Building	1,38,000	1,61,000
Retained earnings	23,820	30,820	Land	10,000	12,000
Creditors	6,900	6,000	Stock	10,220	9,620
Provision for taxation	1,000	1,400	Debtor	8,600	7,600
Outstanding salaries	2,000	1,400	Prepaid expenses	720	800
Mortgage Loan		20,000	Cash	6,180	9,800
Debentures	60,000	42,400			
	2,72,720	2,93,020		2,72,720	2,93,020

Additional information:

i) Building acquired during the year at a cost of 60,000

ii) Dividend paid during the year 17,000.

iii) A sum of 11,000 was transferred to provision for taxation.

[CO4] [L6] **20**

Q.7 Discuss the different types of responsibility centres in detail.

[CO2] [L2] **20**

End Semester Examination, Dec. 2023

B. Com. – 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 **Fill up the blanks:**

- The first two digits of GSTIN represents the _____. (State code/ entity code)
- _____ Taxes levied on an inter state supply.(CGST/IGST)
- Member of GST council should be_____. (union finance minister/state chief minister)
- _____ and _____ are the two examples of composite supply.
- Does the supply made to SEZ is considered as _____ under GST? (zero-rated supply / exempted supply)
- Identify the place of supply for a service provided by Chartered Accountant of Delhi in Mumbai _____.
- _____Services covered under reverse charge mechanism (advocate/ manpower supply)
- Input tax credit on capital goods and inputs can be availed in_____.(one installment/ multiple installment)
- Validity of registration certificate is _____.(one year/valid till it cancelled)
- Transactions which are neither supply of goods nor supply of services are covered in _____ Schedule of GST Act. [CO-1,2,3,4] [L-1,2,3] **2×10**

PART-A

- Q.2 a) ABC Ltd made the following supplies during 2020-21. The value is exclusive of GST, wherever applicable [CO-1, L3] **10**

Outward Supply	Amount
(1) Supply of goods and services	5,00,000
(2) Supply of goods from registered job worker premises	2,00,000
(3) Supply of exempted goods	12,00,000
(4) Supply of non-taxable goods	50,000
Inward Supply	
(1) Supply of goods under reverse charge	20,00,000

Calculate the amount of aggregate turnover and comment whether the company is required to obtain registration on the basis of aggregate turnover.

- b) What are the practical steps of registration on GST portal? Explain. [CO-2,L2,3] **10**

- Q.3 a) Determine the place of supply along with reasons: **10**
- Mr. X of Kolkata Purchased Online tickets for Splash Water Park in Mumbai.
 - X supplied services to Y of Sri Lanka.
 - An Architect designs a house in Agra. He belongs to London.
 - An Elevator is installed by Mohan of Delhi in Chennai.
 - Mr. B of Delhi enjoyed dinner at a Hotel in Agra.
- b) Explain transaction value in reference to section 15. What are the elements to be included in transaction value? **10**

P. T. O.

- Q.4 Write a short note on:
- Direct and Indirect Tax.
 - Composite supply.
 - Types of GST.
 - Composition scheme in GST.

[CO-3][L-5] **5×4**

PART-B

- Q.5 Mr X wants to avail ITC on goods received as inputs and input services in the month of March 2022. He paid Rs 252000 as input tax on all goods purchased during the month. The following are the information regarding tax paid on inputs and the turnover effect by him during the month of March 2022.

Particulars	Rs.
Value of exempted supplies	400000
Value of supplies used for non business purposes	200000
Value of supplies exported (termed as zero rate supply)	300000
Value of supply used exclusively for business purposes	2100000
Total	3000000

Determine the amount of ITC that is available to Mr. X for the month of March 2022, keeping in view the provisions of section 17(1) and 17(2) of CGST Act 2017. Also, explain the concept of utilization of Input Tax Credit. [CO-4][L-2] **20**

- Q.6 Explain the modes of Payment of GST? What are the Advantages and disadvantages of payment of GST? [CO-3][L-2] **20**
- Q.7 Explain the various types of custom duties in reference to Custom Act, 1962. [CO-4][L-2] **20**

End Semester Examination, Dec. 2023
B. Com. – Fifth Semester
BANKING AND INSURANCE (BCOM-DS-504)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 Answer the following in brief:

- a) Define cash reserve ratio and statutory liquidity ratio repo rate.
- b) What are demand deposits?
- c) What is KYC?
- d) Define 'Re-Insurance'.
- e) What do you understand by Risk in terms of banking business?
- f) Name any four life insurance products.
- g) State fundamental role of banking in India.
- h) What do you understand by, 'Anti-Money Laundering'.
- i) Who are insurance intermediaries?
- j) State any two agency functions of commercial banks.

[CO-4][L-3] **2×10**

PART-A

Q.2 Explain briefly banking structure and licensing of banks in India. [CO-1][L-1] **20**

Q.3 Discuss the kinds of deposit accounts that can be opened with bank. [CO-2][L-2] **20**

Q.4 Write a detailed note reserve Bank of India Act, 1935 [CO-1][L-2] **20**

PART-B

Q.5 Define and discuss the of Insurance. [CO-3][L-1] **20**

Q.6 Explain the stages of Risk Management. Also explain the classification of risks. [CO-2][L-4] **20**

Q.7 Distinguish between concept of life insurance and non-Life insurance. [CO-3][L-3] **20**

End Semester Examination, Dec. 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 **State whether the following statements are TRUE or FALSE:**

- a) Promotion mix is a balanced combination of advertising, personal selling, sales promotion and publicity.
- b) Publicity is a non-paid form of communication.
- c) Sales promotions are long term incentives offered to increase sales.
- d) The reduction in the price of a product for a short span of time is known as rebate.
- e) A consumer contest is an example of sales promotion. **1×5**

Fill in the blanks:

- f) The advertising _____ is the central message to be used in the ad.
- g) AIDA stands for _____.
- h) _____ means the potential audience that might get exposed to the message through a media vehicle.
- i) Media buyers use the _____ to compare the costs of space in newspapers.
- j) The content and context of a message contained in an advertisement is called _____. **1×5**

Define the following:

- k) Media scheduling.
- l) Reach and frequency.
- m) Advertising agency.
- n) Milline rate.
- o) Diagrammatically represent push and pull strategy. **2×5**

PART-A

Q.2 What is advertising and examine the different types of advertising. Also discuss the function of advertising. [CO-2][L-3] **20**

Q.3 Discuss various appeals with examples that can be considered while preparing ad copy. Draft a print ad copy for toothpaste. [CO-1][L-2] **20**

Q.4 Discuss the following and determine in what situation of advertising these execution styles can be used:
a) Dramatization.
b) Slice of life.
c) Lifestyle.
d) Fantasy
e) Animation. [CO-3][L-3] **4×5**

PART-B

Q.5 What is advertising research? Explain the methods of advertising research. [CO-4][L-4] **20**

Q.6 Explain the different types of sales promotion tools with example. [CO-4][L-4] **20**

Q.7 Discuss in brief the sales promotion campaign. Also examine the factors responsible for success or failure of sales promotion campaign. [CO-4][L-6] **20**

End Semester Examination, Dec. 2023

B. Com. – Fifth Semester

FINANCIAL ANALYSIS AND REPORTING (BCOM-DS-507)

Time: 3 hrs.
100

Max Marks:

No. of pages: 1

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

- Q.1 State whether the following statements are **TRUE or FALSE**:
- a) 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 a) Discusses the conceptual framework for financial statement. [CO-2][L-2] **10**
b) Explain the purpose of financial reporting. [CO-2][L-2] **10**
- Q.3 Explain the components of the structure of financial statement. [CO-2][L-3] **20**
- Q.4 Write short notes on following components of financial statements:
a) Assets.
b) Lease. [CO-2][L-2] **10×2**

PART-B

- Q.5 From the following particulars pertaining to assets and liabilities of a company, Calculate:
Current ratio
Liquidity ratio
Proprietary ratio
Debt-equity ratio
Capital gearing ratio

Liabilities	Rs.	Assets	Rs.
5000 equity shares at the rate of Rs 10 each	5,00,000	Land and building	5,00,000
8% 2000 preference shares @rs 100 each	2,00,000	Plant and machinery	6,00,000
Debtors	2,00,000	Stock	2,40,000
9% 4000 debentures @rs 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:
a) Segment reporting.

b) Interim reporting.

[CO-4][L-2] **10×2**

End Semester Examination, Dec. 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, and 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.

Question:

a) "Culture is a highly difficult barrier to international business." Justify the statement. [CO-1][L-5] **10**

b) Does pop culture effect domestic business? [CO-2][L-2] **10**

P. T. O.

PART-A

- Q.2 "Firms need global orientation even to survive in the domestic market." Evaluate the statement. [CO-1,2,3][L-5] **20**
- Q.3 Determine measures to be taken to improve India's deficit in balance of payments. What items are recorded in current accounts of balance of payments? [CO-1,2][L-4] **20**
- Q.4 Examine the logistics activities of management with the help of a flow chart in detail with example. [CO-3,4][L-5] **20**

PART-B

- Q.5 What is World Trade Organization? Explain the role of WTO in removing the barriers to international trade. [CO-3][L-2] **20**
- Q.6 "To succeed in today's global marketplace and win sales against foreign competitors, exporters must offer their customers attractive sales terms supported by the appropriate payment methods." Examine the statement. [CO-2, 4][L-3] **20**
- Q.7 Describe the factors that contribute towards the growth of international banking over the past few decades. [CO-2,4][L-2] **20**

End Semester Examination, Dec. 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:

(2x10)

- a) What is meant by international business environment?
- b) State at least four differences between international business and domestic business.
- c) Explain globalization of markets.
- d) Write a short note on 'dimensions of culture'.
- e) What is culture?
- f) What is free trade?
- g) Write a note on foreign portfolio investment.
- h) Explain briefly Euro credits.
- i) Write a note on criteria for successful alliances.
- j) What are special economic zones?

2x10

PART-A

Q.2 Discuss various ways of entering into international markets and their respective merits and demerits. Also explain as to how these alternative entry modes are related to a firm's level of involvement with international markets. [CO-4][L-3] **20**

Q.3 How far and in what way theory of Competitive Cost Advantage is an improvement over the Absolute Cost advantage Theory. [CO-3][L-3] **20**

Q.4 What is regional economic integration? Explain the various levels of economic integration. [CO-2][L-2] **20**

PART-B

Q.5 What is meant by international financial system? Explain the essentials of a sound international financial system. [CO-2][L-3] **20**

Q.6 Write notes on following:
a) Foreign portfolio investment.
b) Horizontal and vertical FDI.
c) FDI from developing countries.

d) Determinants of FDI.

[CO-3][L-2] **4×5**

- Q.7 Distinguish between:
- a) Equity and non-equity alliance.
 - b) Coalition and Co-specialization.

[CO-4][L-5] **10×2**

End Semester Examination, Dec. 2023
B. Com. (Hons.) – First Semester
PROFESSIONAL COMMUNICATION-I (CDC-BCOM-111)

Time: 1½ hrs.

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.

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.

Directions for Q.1 to Q.13: In the question a part of the sentence has been highlighted in bold. Alternatives of the highlighted part are given which may improve the construction of the sentence. Select the correct alternative.

- Q.1 Which option does describe negative attitude?
a) Optimism and perseverance b) Anger and resentment
c) Empathy d) Patience [CO-1][L-1]
- Q.2 Complete the sentence: Practicing self-compassion is an example of _____.
a) Positive attitude b) Negative attitude
c) Cognition d) Affection [CO-1][L-1]
- Q.3 Choose the correct option for: In ABC model of attitude, B stands for:
a) behavioral b) belief
c) balance d) bias [CO-1][L-1]
- Q.4 Choose the correct answer for: Chivalry can be best defined as:
a) Showing discrimination to certain individuals
b) Showing an aggression towards others
c) Enforcing strict rules and regulations
d) Showing generosity, and courtesy [CO-1][L-1]
- Q.5 Choose the correct options for: Examples for Ethical Cyber Activity's is/are:
a) Treat each other with dignity and respect on social media platform
b) Accept other's points of view that there may be disagreement
c) Keep discussion and comments on the topic, and off the people do not use inflammatory or offensive language, sarcasm online
d) All of above [CO-1][L-1]
- Q.6 Choose the correct answer for: On-line Civility is:
[CO-1] [L-1]
a) Superficially following social norms without genuine care for others
b) Putting one's own needs above the needs of others
c) Being sincere, considerate, and respectful towards others

d) Take responsibility for your own online content [CO-1][L-1]

Q.7 Choose the correct option for: Which one is NOT a component of professional attire:
a) Pressed, collared, long-sleeved shirt with tie
b) Dress slacks, socks, belt, and shoes
c) Shirts should always be tucked in
d) Jeans for formal meeting [CO-1][L-1]

Q.8 Choose the correct answer for: components of professional attire for women:
a) Dress pants, skirt (at or below knee)
b) Formal shirts with scarves
c) Closed-toe shoes
d) All of above [CO-1][L-1]

Q.9 What is gender discrimination?
a) Is doing or saying something to hurt someone from a different culture.
b) Someone whose gender identity differs from that typically associated with the sex they were assigned at birth
c) Gender discrimination refers to inequality between people of the opposite gender.
d) None of above. [CO-1][L-1]

Q.10 What does "Q" stand for in LGBTQIA+?
a) Question b) Queer
c) Qualification d) Queen [CO-1][L-1]

Q.11 What does cultural diversity NOT refer to?
a) The presence of various cultures within a society
b) The dominance of a single culture in a society
c) The presence of cultural sensitivity in a society
d) The inclusion of minority cultures from a society [CO-1][L-1]

Q.12 Choose the correct answer for: Code of Conduct for a student in University/College:
a) Say 'Good morning to the teaching fraternity when you enter college
b) Say 'thank you when someone offers help or does something for you
c) Listen patiently while others are speaking instead of interrupting them
d) All of above [CO-1][L-1]

Q.13 Complete this sentence: Attitude changes can take place by_____.
a) Self-Perception: change to be helpful
b) Only observing your behavior but not changing it
c) Fixed mindset
d) None of above [CO-1][L-1]

Directions for Q.14 to Q.17 [CO-2][L-3]
Choose the correct verb tenses for fill in the gap.

Q.14 By the end of tomorrow, dortmund _____ chelsea champions league cup.
a) is eliminating b) will have been eliminating
c) has been eliminated d) will have eliminated [CO-2][L-3]

Q.15 These days, people who _____ manual work, often receive far more money than clerks who _____ in offices.

[CO-2] [L-3]

- a) are doing / are working b) were doing / were working
c) have done / have worked d) do / work [CO-2][L-3]

- Q.16 The theatre company ___ a grant of £6.000 and it ___ a further £2.000 from elsewhere now.
a) will be given / seeks b) has been given / is seeking
c) is given / has been seeking d) was given / has sought [CO-2][L-3]

- Q.17 She ___ me at the meetings only on Sundays as a child.
a) was seen b) has seen
c) saw d) had seen [CO-2][L-3]

Directions for Q.18 to Q.23: Choose the correct part of speech for underlined word

- Q.18 Take your first left then go over the bridge:
a) Noun b) Preposition
c) Verb d) Adverb [CO-2][L-3]

- Q.19 There is a party next week though I don't think I can go:
a) Preposition b) Conjunction
c) Adverb d) Adjective [CO-2][L-3]

- Q.20 He goes to Spain often not only for the sun but also for the food:
a) Conjunction b) Adverb
c) Preposition d) Adjective [CO-2][L-3]

- Q.21 I want to go to a university in the United States:
a) adjective b) preposition
c) noun d) Verb [CO-2][L-3]

- Q.22 Andy knocked on the door but nobody answered:
a) adverb b) adjective
c) conjunction d) Verb [CO-2][L-3]

- Q.23 I really don't understand:
a) Adjective b) Adverb
c) Noun d) Conjunction [CO-2][L-3]

- Q.24 Which part of the following sentence contains a grammatical error?
It (a)/ can take hundreds (b)/ of different experiments to achieve (c)/ a ultimate solution. (d)
a) It b) can take hundreds
c) of different experiments to achieve d) a ultimate solution [CO-2][L-3]

- Q.25 Which part of the following sentence contains a grammatical error?
Both (a)/ personality and external looking (b)/ vary greatly even among (c)/ brothers and sisters. (d)
a) Both b) Personality and external looking
c) Vary greatly even among d) Brothers and sisters. [CO-2][L-3]

- Q.26 Which part of the following sentence contains a grammatical error?
River water pollution (a)/ is often indicate (b)/ by algae (c)/ distribution (d).
a) River water pollution b) is often indicate
c) by algae d) distribution. [CO-2][L-3]

- Q.27 For each of the following, choose the sentence in which the subject and verb agree.
- a) Each one of the shirts has a green collar
 - b) Each one of the shirts have a green collar
 - c) Each one of the shirts had a green collar
 - d) Both A & C
- [CO-2][L-3]
- Q.28 For each of the following, choose the sentence in which the subject and verb agree.
- a) This singer, along with a few others, play the harmonica on stage
 - b) This singer, along with a few others, plays the harmonica on stage
 - c) Both A & B
 - d) None of above
- [CO-2][L-3]
- Q.29 For each of the following, choose the sentence in which the subject and verb agree.
- a) The president or the vice president are speaking today
 - b) The president or the vice president is speaking today
 - c) Both A & B
 - d) None of above
- [CO-2][L-3]
- Q.30 For each of the following, choose the sentence in which the subject and verb agree.
- a) Either Cassie or Marie pays the employees this afternoon
 - b) Either Cassie or Marie pay the employees this afternoon
 - c) Both A & B
 - d) None of above
- [CO-2][L-3]
- Q.31 Choose the word whose "C" part is pronounced differently from the others.
- a) receives
 - b) score
 - c) scout
 - d) comics
- [CO-3][L-2]
- Q.32 Choose the word whose "E" part is pronounced differently from that of the others.
- a) predict
 - b) report
 - c) erupt
 - d) get
- [CO-3][L-2]
- Q.33 Choose the word whose "I" part is pronounced differently from that of the others.
- a) mind
 - b) thing
 - c) kind
 - d) tidy
- [CO-3][L-2]
- Q.34 How many syllables does basketball have?
- a) 1
 - b) 2
 - c) 3
 - d) 4
- [CO-3][L-2]
- Q.35 How many syllables does bedroom have?
- a) 1
 - b) 2
 - c) 3
 - d) 4
- [CO-3][L-2]
- Q.36 How many syllables does broccoli have?
- a) 1
 - b) 2
 - c) 3
 - d) 4
- [CO-3][L-2]
- Q.37 Match a word with White that rhymes (sounds the same)
- a) Night
 - b) Plant
 - c) Taught
 - d) Turn
- [CO-3][L-2]

- Q.38 Match a word with SAIL that rhymes (sounds the same)
- | | | |
|--------|---------|-------------|
| a) Guy | b) Pale | |
| c) May | d) Tell | [CO-3][L-2] |
- Q.39 Match a word with Thought that rhymes (sounds the same):
- | | | |
|------------|----------|-------------|
| a) Through | b) Route | |
| c) Taught | d) Mount | [CO-3][L-2] |
- Q.40 A meaningless unit of pronunciation having one vowel sound with or without surrounding consonant sounds is:
- | | | |
|---------------|------------------|-------------|
| a) a syllable | b) a word | |
| c) a letter | d) None of above | [CO-3][L-2] |
- Q.41 What is a situation that calls for using your active listening skills?
- | | | |
|---------------------------|--|-------------|
| a) During arguments | b) Watching Big Boss | |
| c) Listening to New songs | d) When a teacher explains the homework assignment | [CO-3][L-2] |
- Q.42 Which one is NOT a characteristic of active listening?
- | | |
|---|-------------|
| a) Listening is the most important of communication skill | |
| b) A natural ability we are all born with | |
| c) Listening requires attention | |
| d) Listen more than speaking | [CO-3][L-2] |
- Q.43 Which work situation would require active listening?
- | | |
|---|-------------|
| a) Your boss tells you to check the new schedule on your way out | |
| b) You are assigned to work in the customer service department | |
| c) While stocking shelves, you hear Austin and Nate talking about their weekend | |
| d) You are assigned to bag groceries for the shift | [CO-3][L-2] |
- Q.44 Why do you need to use your eyes when actively listening?
- | | |
|--|-------------|
| a) you don't use your eyes when actively listening | |
| b) helps both of you to focus on the conversation better | |
| c) It's easy to have misunderstandings | |
| d) none of these | [CO-3][L-2] |
- Q.45 How can we improve writing skills?
- [CO-3] [L-2]
- | | | |
|----------------------------------|-----------------|-------------|
| a) Make writing a daily exercise | B) Read daily | |
| c) Develop a clear message | d) All of above | [CO-3][L-2] |
- Q.46 Which of the following most focused on the most by the reader?
- | | | |
|---------------------------|------------------------|-------------|
| a) The handwriting | b) Accuracy of content | |
| c) Fluency of the content | d) Both B & C | [CO-3][L-2] |
- Q.47 The Tone and purpose of the invitation letter is to:
- | | | |
|--------------|---------------|-------------|
| a) to scold | b) to invite | |
| c) to praise | d) to inquiry | [CO-3][L-2] |
- Q.48 What is the mistake to be avoided in writing skills?
- | | | |
|----------------------------|--|-------------|
| a) Using wrong word | b) Missing comma after an Introductory Element | |
| c) Vague pronoun reference | d) All of above | [CO-3][L-2] |

- Q.49 What is body language?
- a) Tone of voice
 - b) Onlystaring at someone when communicating
 - c) Gestures and facial expressions
 - d) The strength of your voice when speaking
- [CO-3][L-2]
- Q.50 What is public speaking?
- a) Speaking to a live audience
 - b) The strength of your voice when speaking
 - c) Using your body to communicate
 - d) None of above
- [CO-3] [L-2]
- [CO-3][L-2]

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End Semester Examination, Dec. 2023

B. Com. – Third Semester

PLACEMENT COMPETENCY ENHANCEMENT-I (CDC-BCOM-211)

Time: 1½ hrs.

Max Marks: 50

No. of pages: 6

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

1.	2.	3.	4.	5.	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.

PART-A (Aptitude Section)

- Q.1 Find the sum of factors of $7^4 \times 3^2 \times 2^3$?
a) 550000
b) 546195
c) 55712
d) 532758
[CO-1][L-1]
- Q.2 What is the unit digit of $1! + 2! + 3! + \dots + 88! + 89!$?
a) 5
b) 3
c) 1
d) 8
[CO-1][L-1]
- Q.3 What is the remainder when we divide $390 + 590$ by 34?
a) 0
b) 17
c) 33
d) 1
[CO-1][L-1]
- Q.4 Fresh sugarcane contains 84% water and dried sugarcane contains 28% water. How many kilograms of dried sugarcane can be obtained from 90 kg of fresh sugarcane?
a) 20
b) 35
c) 47
d) 72
[CO-1][L-2]
- Q.5 If the numerator of fraction is increased by 200% and the denominator is increased by 350%. The resultant fraction is $5/12$. What was the original fraction?
a) $5/9$
b) $5/8$
c) $7/12$
d) $11/12$
[CO-1][L-2]
- Q.6 50% of a number when added to 50 is equal to the number. The number is?
a) 50
b) 75
c) 100
d) 150
[CO-1][L-2]
- Q.7 By selling an article for Rs. 480 a person lost 20%. For what should he sell it to make a profit of 20%?
a) 800
b) 760
c) 720
d) 680
[CO-1][L-2]

- Q.8 A trader sold two bullocks for Rs. 8,400 each, neither losing nor gaining in total. If he sold one of the bullocks at a gain of 20%, then the other is sold at a loss of?
 a) 20% b) 30%
 c) 100/7% d) 10% [CO-1][L-2]
- Q.9 A vendor lists his articles 20% above cost price and allows a discount of 10% on cash payment. His gain percent is? [CO-1][L-2]
 a) 2% b) 3%
 c) 5% d) 8%
- Q.10 A certain amount of money is lent out at compound interest at the rate of 20% per annum for two years, compounded annually. It would give Rs. 482 more if the amount is compounded half yearly. Find the principle. [CO-1][L-2]
 a) 30,000 b) 10,000
 c) 25,000 d) None of these
- Q.11 The compound interest on Rs. 10,000 in 2 years at 4% per annum, the interest being compounded yearly, is? [CO-1][L-2]
 a) Rs. 636.80 b) Rs. 816
 c) Rs. 912 d) Rs. 828.82
- Q.12 The simple interest accrued on an amount of Rs. 12450 at the end of 6 years is Rs. 8964. What is the rate of interest per year? [CO-1][L-2]
 a) 8 b) 14
 c) 10% d) 12%
- Q.13 Some boys are sitting in three rows and the distance between each row is 4 m. All of them are facing north such that Damu is in the middle row; Kanu is 6 m to the right of Damu but in the same row. Neer is just behind Kanu while Golu is in the North of Damu? What is the shortest distance between Neer and Golu?
 a) 10 m b) 12 m
 c) 20 m d) 43 m [CO-2][L-2]
- Q.14 Ajay, who is facing exactly in south-east direction, turns 45 degree in anti clock-wise direction, then 135 degree clockwise direction and then 90 degree in anti clock wise direction. In which direction Ajay is facing now?
 a) North-West b) East
 c) South-East d) West [CO-2][L-2]
- Q.15 B is father of Q. B has only two children. Q is the brother of R. R is the daughter of P. A is the granddaughter of P. S is the father of A. How is S related to Q?
 a) Son b) Son-in-law
 c) Brother-in-law d) Brother [CO-2][L-2]

Directions for (Q.16 to Q.17):

In a certain code language.

'Live Today Like Last' is written as 'ra mu peka'

'Live Like A King' is written as 'sukapeke'

'Be Like Last King' is written as 'penakera'

'A Good Day Today' is written as 'da ku mu su'

- Q.16 Which of the following may be the code for 'Day Was Good' in the given code language?
 a) su mu ku b) da me mu
 c) ku pa da d) su pe ma [CO-2][L-2]

- Q.27 In a mixture, the ratio of the alcohol and water is 6 : 5. When 22 litre mixture are replaced by water, the ratio becomes 9 : 13. Find the quantity of water after replacement.
- a) 62 ltr
b) 50 ltr
c) 40 ltr
d) 52 ltr
- [CO-1][L-2]
- Q.28 How many kilograms of rice of Rs.5.4 per kg should be mixed with 10 kg of rice of Rs. 4.5 per kg, such that there may be gain of 20% by selling the mixture at Rs.5.94 per kg.
- a) 10 kg
b) 12 kg
c) 15 kg
d) 8 kg
- [CO-1][L-2]
- Q.29 How many litre of water should be added to a 35-litre mixture of milk and water containing milk and water in the ratio of 4 : 3 such that the resultant mixture has 60% water in it?
- a) 12
b) 10
c) 21
d) 15
- [CO-1][L-2]
- Q.30 In what ratio must a grocer mix two varieties of pulses costing Rs. 15 and Rs. 20 per kg respectively so as to get a mixture worth Rs. 16.50 per kg?
- a) 3:7
b) 5:7
c) 7:3
d) 7:5
- [CO-1][L-2]

PART-B

(Verbal Ability + Soft Skill Section)

Directions for (Q.31 to Q.35):

Read the following passage and answer the following questions below that:

In the 16th century, an age of great marine and terrestrial exploration, Ferdinand Magellan led the first expedition to sail around the world. As a young Portuguese noble, he served the king of Portugal, but he became involved in the quagmire of political intrigue at court and lost the king's favor. After he was dismissed from service by the king of Portugal, he offered to serve the future Emperor Charles V of Spain.

A papal decree of 1493 had assigned all land in the New World west of 50 degrees W longitude to Spain and all the land east of that line to Portugal. Magellan offered to prove that the East Indies fell under Spanish authority. On September 20, 1519, Magellan set sail from Spain with five ships. More than a year later, one of these ships was exploring the topography of South America in search of a water route across the continent. This ship sank, but the remaining four ships searched along the southern peninsula of South America. Finally they found the passage they sought near 50 degrees S latitude. Magellan named this passage the Strait of All Saints, but today it is known as the Strait of Magellan.

One ship deserted while in this passage and returned to Spain, so fewer sailors were privileged to gaze at that first panorama of the Pacific Ocean. Those who remained crossed the meridian now known as the International Date Line in the early spring of 1521 after 98 days on the Pacific Ocean. During those long days at sea, many of Magellan's men died of starvation and disease.

Later, Magellan became involved in an insular conflict in the Philippines and was killed in a tribal battle. Only one ship and 17 sailors under the command of the Basque navigator Elcano survived to complete the westward journey to Spain and thus prove once and for all that the world is round, with no precipice at the edge.

Q.31 The 16th century was an age of great _____ exploration.

- a) Cosmic
b) Land
c) Mental
d) Common man

[CO-3][L-2]

- Q.32 Magellan lost the favor of the king of Portugal when he became involved in a political _____.
- | | | |
|-----------------|---------------|-------------|
| a) Entanglement | b) Discussion | |
| c) Negotiation | d) Problem | [CO-3][L-2] |
- Q.33 The Pope divided New World lands between Spain and Portugal according to their location on one side or the other of an imaginary geographical line 50 degrees west of Greenwich that extends in a _____ direction.
- | | | |
|--------------------|---------------|-------------|
| a) North and south | b) Crosswise | |
| c) Easterly | d) South east | [CO-3][L-2] |
- Q.34 One of Magellan's ships explored the _____ of South America for a passage across the continent.
- | | | |
|----------------------|-------------------|-------------|
| a) Coastline | b) Mountain range | |
| c) Physical features | d) Islands | [CO-3][L-2] |
- Q.35 Four of the ships sought a passage along a southern _____.
- | | | |
|-----------|---|-------------|
| a) Coast | b) Body of land with water on three sides | |
| c) Border | d) Inland | [CO-3][L-2] |

Direction for (Q.36 to Q.39):

Select the pair which has the same relationship:

- Q.36 DIVA : OPERA
- | | | |
|-----------------------|---------------------|-------------|
| a) producer : theatre | b) director : drama | |
| c) conductor : bus | d) thespian : play | [CO-4][L-2] |
- Q.37 PAIN: SEDATIVE
- | | | |
|------------------------|------------------------|-------------|
| a) comfort : stimulant | b) grief : consolation | |
| c) trance : narcotic | d) ache : extraction | [CO-4][L-2] |
- Q.38 LIGHT: BLIND
- | | | |
|-------------------|----------------------|-------------|
| a) speech : dumb | b) language : deaf | |
| c) tongue : sound | d) voice : vibration | [CO-4][L-2] |
- Q.39 AFTER : BEFORE
- | | | |
|----------------------------|----------------------------|-------------|
| a) First : second | b) present : past | |
| c) contemporary : historic | d) successor : predecessor | [CO-4][L-2] |

Direction for (Q.40 to Q.42):

Choose the correct option which can be substituted for the given sentence:

- Q.40 Belief that God is in everything and that everything is God
- | | | |
|---------------|------------|-------------|
| a) Pantheism | b) Atheism | |
| c) Scepticism | d) Animism | [CO-4][L-2] |
- Q.41 That which cannot be burnt
- | | | |
|------------------|-------------|-------------|
| a) Amnesty | b) Nihilist | |
| c) Incombustible | d) Utopian | [CO-4][L-2] |
- Q.42 One who totally abstains from alcoholic drinks:
- | | | |
|-----------------|----------------|-------------|
| a) Teetotaler | b) Tranquiller | |
| c) Spite fuller | d) Logroller | [CO-4][L-2] |

c) The ball was caught by the dog.
Director - CDC

d) The ball was hit by the bat.

[CO-2][L-2]

- Q.10 A pipe can fill a tank in 6 hours, while another pipe can empty the same tank in 4 hours. If both pipes are opened together, how long will it take to empty the tank?
a) 12 hours b) 13 hours
c) 14 hours d) 15 hours [CO-4][L-2]
- Q.11 In how many ways can you arrange the letters of the word "PERMUTE"?
a) 720 b) 1440
c) 5040 d) 2520
- Q.12 How many different 3-letter codes can be formed using the letters A, B, C, and D if no letter is repeated in a code?
a) 12 b) 24
c) 36 d) 48 [CO-4][L-2]
- Q.13 If there are 5 red balls and 4 blue balls, how many different ways can you select 3 balls if they are all of different colors?
a) 50 b) 60
c) 70 d) 80 [CO-4][L-2]
- Q.14 A standard deck of playing cards has 52 cards. What is the probability of drawing a black card (spades or clubs)?
a) 1/2 b) 1/4
c) 2/3 d) 1/3 [CO-4][L-2]
- Q.15 If you roll a fair six-sided die twice, what is the probability of getting a 6 on the first roll and a 3 on the second roll?
[CO-4] [L-2]
a) 1/6 b) 1/36
c) 1/18 d) 1/12 [CO-4][L-2]
- Q.16 Statements:
All cats are mammals.
Some mammals are dogs.
Conclusion:
a) All dogs are cats b) Some dogs are cats
c) Some dogs being cats is a possibility d) All cats are dogs [CO-4][L-2]
- Q.17 Statements:
All roses are flowers.
Some flowers are not tulips.
Conclusion:
a) All roses can be tulips b) Some roses are not tulips
c) No roses are tulips d) Some tulips are roses [CO-4][L-2]
- Q.18 Statements:
All politicians are liars.
Some liars are not trustworthy.
Conclusion:
a) All trustworthy people may be politicians.
b) Some trustworthy people are not politicians.
c) No trustworthy people are politicians.
d) Some politicians are not trustworthy. [CO-4][L-2]
- Q.19 Statements:
No birds can swim.
Some penguins are birds.
Conclusion:
a) Some penguins might swim b) No penguins can swim
c) All penguins might swim d) Some birds can swim [CO-5][L-2]
- Q.20 Statements:
All humans are mortal. [CO-5] [L-2]

Some philosophers are humans.

Conclusion:

- a) All philosophers are mortal
- b) Some philosophers are not mortal
- c) No philosophers are mortal
- d) Some mortals are philosophers [CO-5][L-2]

Q.21 Is x an even number?

[CO-5] [L-2]

Statement 1: x is divisible by 3.

Statement 2: x is divisible by 4.

- a) Statement 1 alone is sufficient
- b) Statement 2 alone is sufficient
- c) Both statements together are sufficient
- d) Both statements even together are not sufficient

[CO-5][L-2]

Q.22 What is the value of y?

[CO-5] [L-2]

Statement 1: y is the square of a positive integer.

Statement 2: y is less than 100.

- a) Statement 1 alone is sufficient
- b) Statement 2 alone is sufficient
- c) Both statements together are sufficient.
- d) Both statements even together are not sufficient

[CO-5][L-2]

Q.23 Is the triangle ABC an equilateral triangle?

[CO-5] [L-2]

Statement 1: All three sides of triangle ABC are equal in length.

Statement 2: Only two angles of triangle ABC are congruent.

- a) Statement 1 alone is sufficient
- b) Statement 2 alone is sufficient
- c) Each statement alone is sufficient
- d) Both statements even together are not sufficient

[CO-5][L-2]

Q.24 What is the area of a rectangle?

[CO-5] [L-2]

Statement 1: The length of the rectangle is 8 meters and perimeter is 40 meters

Statement 2: The width is 12 meters

- a) Statement 1 alone is sufficient
- b) Statement 2 alone is sufficient
- c) Each statement alone is sufficient
- d) Both statements even together are not sufficient

[CO-5][L-2]

Q.25 Is John older than mark?

[CO-5] [L-2]

Statement 1: John is 15 years old

Statement 2: Mark is 10 years old.

- a) Statement 1 alone is sufficient
- b) Statement 2 alone is sufficient
- c) Both statements together are sufficient
- d) Both statements even together are not sufficient

[CO-5][L-2]

Direction for Q.26 to Q.30

Year	Production (in Tons)	Revenue (in millions)
2016	250	\$45
2017	310	\$54
2018	290	\$53
2019	330	\$60
2020	380	\$70

- Q.26 In which year was the percentage increase in production from the previous year the highest?
 a) 2017
 b) 2018
 c) 2019
 d) 2020 [CO-4][L-2]
- Q.27 What is the revenue per ton for the year 2020?
 a) \$168517
 b) \$175215
 c) \$184210
 d) \$184316 [CO-4][L-2]
- Q.28 Which year had the highest total revenue?
 a) 2017
 b) 2018
 c) 2019
 d) 2020 [CO-4][L-2]
- Q.29 What is the average production (in tons) for the years 2017 and 2018 combined?
 a) 280
 b) 290
 c) 300
 d) 310 [CO-4][L-2]
- Q.30 If the production in 2016 was 25% more than in 2015, what was the production in 2015?
 a) 200 tons
 b) 220 tons
 c) 240 tons
 d) None of these

PART-B
(Soft Skill Section)

- Q.31 What is the importance of maintaining eye contact during a self-introduction?
 a) It is not important at all
 b) It helps establish trust and connection with the audience
 c) It makes the audience uncomfortable
 d) Improved efficiency and reduced stress [CO-4][L-2]
- Q.32 In the "Skills" section of a resume, what type of skills should be highlighted?
 a) Personal hobbies
 b) Technical skills and soft skills
 c) A list of books you've read
 d) About memorable days [CO-4][L-2]
- Q.33 What is the importance of practicing good posture during an interview?
 a) It doesn't matter; posture has no impact
 b) It conveys confidence and professionalism
 c) Good posture is uncomfortable
 d) Slouching is preferred in interviews [CO-4][L-2]
- Q.34 Why should you avoid using excessive capitalization in emails?
 a) It adds emphasis and clarity to the message
 b) It is considered professional
 c) It can be perceived as shouting
 d) It is a requirement for all emails [CO-3][L-2]
- Q.35 What should the first paragraph of a cover letter typically include?
 a) Your contact information
 b) A brief introduction and the position you're applying for
 c) A summary of your qualifications
 d) A list of your hobbies and interests [CO-1][L-2]
- Q.36 How can appropriate power dressing impact your self-confidence?
 a) It has no impact on self-confidence
 b) Dressing inappropriately can boost self-confidence
 c) It shows professionalism
 d) Dressing casually is the key to self-confidence [CO-3][L-2]
- Q.37 Why should you avoid speaking too fast during a group discussion?
 a) Speaking quickly is preferred
 b) To keep the discussion short
 c) Speaking quickly is a sign of confidence
 d) To ensure clarity and comprehension of your points [CO-2][L-2]
- Q.38 What should be the tone of your cover letter when applying for a professional job?
 a) Casual and informal
 b) Authoritative and commanding
 c) Polite, professional, and enthusiastic
 d) Negative and critical [CO-1][L-2]

- Q.39 What is the purpose of practicing your self-introduction in advance?
 a) To memorize every detail of your life
 b) To sound rehearsed and insincere
 c) To make the introduction longer
 d) To ensure clarity, confidence, and coherence [CO-4][L-1]
- Q.40 What is the recommended approach to handling behavioral questions in a mock interview?
 a) Use the STAR method.
 b) Provide generic responses that apply to any situation.
 c) Share personal anecdotes and stories unrelated to the job.
 d) Avoid answering behavioral questions. [CO-4][L-1]
- Q.41 What does "POC" represent in corporate terms?
 a) Point of contact
 b) Product of choice
 c) Power of communication
 d) Price of Competition [CO-3][L-2]
- Q.42 What is the primary goal of professional communication in the workplace?
 a) To gossip and socialize with colleagues
 b) To impress others with technical jargon
 c) To keep information secret
 d) To convey information effectively and efficiently [CO-3][L-2]
- Q.43 What should you avoid when proofreading a cover letter?
 a) Checking for spelling and grammar errors
 b) Reviewing the letter for clarity and conciseness
 c) Using professional language and tone
 d) Sending the letter without reviewing it [CO-1][L-2]
- Q.44 In corporate lingo, what is the meaning of "B2C"?
 a) Back to the company
 b) Business to customer
 c) Board of coordinators
 d) Best to compete [CO-3][L-2]
- Q.45 Which of these gestures is considered positive in a GD?
 a) Folding arms
 b) Nodding in agreement
 c) Avoiding eye contact
 d) Slouching in the chair [CO-2][L-2]
- Q.46 In a mock interview, why is it important to maintain good eye contact with the interviewer?
 a) To appear disinterested
 b) To show confidence and engagement
 c) To intimidate the interviewer
 d) To hide nervousness [CO-2][L-2]
- Q.47 In which order should you list your educational qualification on a resume?
 a) Chronological
 b) Alphabetical
 c) Random
 d) Shortest to longest duration [CO-1][L-2]
- Q.48 What is LinkedIn primarily used for?
 a) Sharing personal photos
 b) Professional networking and job searching
 c) Video streaming
 d) Posting short stories [CO-3][L-2]
- Q.49 When introducing yourself, what should you avoid in terms of body language?
 a) Maintaining eye contact
 b) Slouching or appearing disinterested
 c) Smiling and showing warmth
 d) Using expressive gestures [CO-4][L-2]
- Q.50 How can you handle a situation where you have multiple participants speaking at once in a GD?

- a) Contribute to the chaos and speak louder
- b) Wait for others to finish speaking before you begin
- c) Interrupt and dominate the discussion
- d) Leave the GD

[CO-2][L-2]

End Semester Examination, Dec. 2023
OPEN ELECTIVE COMMON FOR ALL COURSES
BASICS ACCOUNTING FOR BUSINESS (COM-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 questions:

- a) Self-owned property of the business is known as:
i) Liabilities ii) Assets iii) Expenses
- b) Amount withdrawn for personal use from business is called _____.
i) Drawings ii) Capital iii) Credit
- c) Cash book can be prepared in _____ Column:
i) Double ii) Single iii) both
- d) Depreciation will be calculated on original cost of Asset under _____ method:
i) Straight line (SLM) ii) Written down Value (WDV) iii) Both
- e) As per the business entity assumption, the business is separate from the:
i) Owners ii) Banker iii) Government
- f) Furniture Account is an example of:
i) Personal A/c ii) Real A/c iii) Nominal A/c
- g) Final Accounts of entity include:
i) Trading and Profit & Loss A/c ii) Balance Sheet iii) Both
- h) Amount invested in Business is called _____.
i) Drawings A/c ii) Capital A/c iii) neither of the two
- i) Following is the type of a computerized accounting system.
i) Tailor-made Software b) Customized Software c) Both
- j) Which of the following is not corrects:
i) $Capital = Assets + Liabilities$
ii) $Capital = Assets - Liabilities$
iii) $Assets = Liabilities + Capital$

[CO-1,2,3,4] [L-1,2] **2×10**

PART-A

Q.2 What do you mean by the term accounting? Explain any five differences between book keeping and accounting. Also, state any five importance of accounting.

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

Q.3 What do you mean by accounting principles? Explain in brief any five accounting principles. Also, state the any five users of accounting information. [CO-2,3][L-2,3] **20**

Q.4 Classify the following into debit or credit. Also, mention the nature of account.

- | | |
|--------------------|--------------------|
| a) Machinery | b) Wages received |
| c) Cash | d) Debtors |
| e) Bank loan | f) Salary received |
| g) Capital | h) Creditors |
| i) Commission paid | j) Stock |

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

P.T.O.

PART-B

- Q.5 a) What do you mean by secondary books in accounting? State any five types of secondary books.
b) Prepare single column cash book from the following information:

2023	Transactions	Amount
Jan. 1	Started business with capital	2,00,000
Jan. 2	Purchased furniture for cash	50,000
Jan. 3	Purchased goods for cash	30,000
Jan. 5	Paid Rent	500
Jan. 7	Sold goods for cash	28,000
Jan. 10	Paid to Ramesh	20,000
Jan. 15	Sold goods for cash	10,000
Jan. 20	Paid wages	10,000

[CO-2,3] [L-1,2] **10×2**

- Q.6 a) What do you mean by depreciation? Differentiate between straight line method and written down value method.

- b) Prepare Trial Balance from the following information:

i) Computers	2,61,000
ii) Capital	2,50,000
iii) Debtors	28,000
iv) Creditors	22,000
v) Purchases	35,000
vi) Sales	53,000
vii) Bills Payable	4,000
viii) Bank Overdraft	6,000
ix) Cash in Hand	1,000
x) Opening Stock	7,500

[CO-2,3] [L-2,3] **10×2**

- Q.7 a) What you mean by final accounts. Explain the objective of preparing final accounts.

[CO-1,4] [L-3] **10**

- b) What do you mean by computerized accounting system? Explain the features, advantages and disadvantages of computerized accounting system.

[CO-1,4] [L-3] **10**

End Semester Examination, Dec. 2023
M. Com. – First Semester
ECONOMICS FOR BUSINESS DECISIONS (MCOM-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 State whether the statement '**TRUE**' or '**FALSE**' (give reason):
- a) The problem of 'how to produce' involves choice between consumer goods and capital goods. [CO-2][L-1]
 - b) Total utility is minimum when marginal utility is zero. [CO-1][L-2]
 - c) Cross price effect occurs in case of substitute goods only. [CO-2][L-3]
 - d) Demand is more elastic in the long-run than in the short-run. [CO-4][L-5]
 - e) When marginal product is zero, total product is at its maximum point. [CO-2][L-2]
 - f) Average variable cost curve is U shaped curve. [CO-4][L-3]
 - g) Price discrimination is associated with monopolistic competition. [CO-4][L-3]
 - h) A perfect competitive firm has no control over the price of the product. [CO-4][L-3]
 - i) The demand curve for a firm under oligopoly is indeterminate. [CO-4][L-3]
 - j) Excess supply leads to fall in equilibrium price. [CO-4][L-3] **2×10**

PART-A

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

PART-B

- Q.5 Under perfect competition a firm can only make normal profit in the long-run while in the short period it may not be the case. Explain. [CO-4][L-5] **20**
- Q.6 "The monopoly price is always higher than the competitive price, whereas the monopoly output is less than the competitive output." Explain the statement. [CO-3,4][L-4] **20**
- Q.7 What do you mean by monopolistic competition? Discuss the long-run equilibrium of a monopolistic competitive firm and also show excess capacity. Use diagram [CO-2,3][L-2] **20**

End Semester Examination, Dec. 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:

- Write the difference between frequency and mode.
- Calculate median for the data given below:
189, 182, 170, 190, 145, 128, 195, 200.
- Why correlation is said to be non-sense?
- Explain the concept of mutually exclusive events in probability.
- What do you mean by unbalanced assignment problem?
- How one can convert maximization problem into minimization problem in transportation problem?
- Write the relation between mean, median and mode in normal distribution.
- Write major difference between skewness and kurtosis.
- Explain the concept of multiple optimal solutions in assignment problem.
- Give an example of inclusive series and exclusive series. [CO-1, 2] [L-1, 2] **2×10**

PART-A

- Q.2 a) Define 'tabulation'. Explain parts of a table with the help of an example. [CO-1][L-2] **10**
b) "Classification is a step towards tabulation" Justify the statement. [CO-1][L-2] **10**

Q.3 a) Calculate median, mode, Q_1 , D_6 and P_{94} for the data given below:

C.I.:	0-4	4-8	8-12	12-16	16-20	20-24	24-28
Frequency	2	5	13	6	4	2	1

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

- b) In a survey, data on daily wages paid to workers of two factories A and B are as follows.

Daily Wages (Rs.)	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 :

- Which factory pays higher average wages? By how much ?
- Wages of which have greater variability [CO-2] [L-3] **10**

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

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

- b) A firm has conducted a survey and found that 50% of the households have a water purifier and 70% have a vacuum cleaner. In all, 30% of the households have both

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a water purifier and a vacuum cleaner. If a household is randomly selected then

- i) What is the probability that the household has got either a water purifier or a vacuum cleaner?
- ii) What is the probability that a household has got neither a water purifier nor a vacuum cleaner? [CO-3] [L-5] **10**

PART-B

- Q.5 a) A machine in a factory produces nuts and bolts that are supplied to another manufacturing unit. A random sample of 100 nuts and bolts has been taken. What is the probability of obtaining 15 defective nuts and bolts? [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) Solve the following transportation problem using NWC Method, Least cost entry Method and Vogel’s Method:

	A	B	C	D	Supply
I	11	13	17	14	250
II	16	18	14	10	300
III	21	24	13	10	400
Demand	200	225	275	250	

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

- b) Solve the following minimal assignment problem:

	D ₁	D ₂	D ₃	D ₄
O ₁	2	3	4	5
O ₂	4	5	6	7
O ₃	7	8	9	8
O ₄	3	5	8	4

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

- Q.7 a) Suppose that we have a 6-sided die. We assume that the die is unbiased (upon rolling the die, each outcome is equally likely). An experiment is conducted in which the die is rolled 240 times. The outcomes are in the table below. At a significance level of is 0.05, is there enough evidence to support the hypothesis that the die is unbiased?

Outcome	1	2	3	4	5	6
Frequency	34	44	30	46	51	35

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

- b) What do you understand by ANOVA? What are the major assumptions of ANOVA? [CO-4] [L-2] **10**

End Semester Examination, Dec. 2023
M. Com. - First Semester
ACCOUNTING THEORY AND PRACTICE (MCOM-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:
- What is going concern concept?
 - What do you mean by GAAP?
 - What is accounting equation?
 - Give two example of real account.
 - What is nominal account?
 - What do you mean by deferred revenue expenditure?
 - Give two example of capital expenditure.
 - What are the accounting statements furnished for Non-Profit organisation?
 - What do you mean by foreign branches?
 - What are general purpose financial reports? [CO-1,2,3,4][L-1,2] **2×10**

PART-A

- Q.2 How accounting theory is related with research and practices. Explain? What are the jobs and responsibility of an accountant in auditing? [CO-2][L-2] **20**
- Q.3 What do you mean by international financial reporting standards? Explain the procedure of issuing accounting standards in India. [CO-3][L-2] **20**
- Q.4 The trial balance of Ramanna Enterprises for the year ending 31st December, 2021, is given below. Prepare with its help trading P&L account and balance sheet as on 31st December, 2021.

TRIAL BALANCE

S.NO	Particulars	Amount in Rs.	Amount in Rs.
1.	Stock as on 1 st January	15000	
2.	Purchases	160000	
3.	Carriage inward and carriage outward	2500	3000
4.	Sales	300000	
5.	Debtors	50000	
6.	Creditors		35000
7.	Salaries	60000	
8.	Administrative expenses	25000	
9.	Interest Paid	3500	
10.	Buildings	20000	
11.	Plant and machinery	40000	
12.	Cash and bank	6000	
13.	Capital		50000
	TOTAL	385000	385000

Following adjustments are necessary:

- Closing stock as on 31st December, 2021 was Rs. 24000/-
- Accrued advertising expenses Rs. 2000/-
- Depreciation is to be written off on building and machinery at 20%
- Provisions of 6% for bad and doubtful debts.

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

PART-B

Q.5 X company has its branch at Lucknow. Goods are invoiced to its branch at 20% profit on invoice price. From the following details prepare branch account in the books of Head Office showing branch profit:

S. No.	Particulars	Amount (Rs.)
1.	Goods supplied to branch at invoice price	38000
2.	Wages paid by head office	1520
3.	Rent paid by Head Office	1800
4.	Sundry expenses paid by head office	200
5.	Cash sales	24800
6.	Cash received from debtors	10000
7.	Credit sales	11200
8.	Discount allowed to customers	400
9.	Goods spoiled	100
10.	Goods returned to customer	200

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

Q.6 What do you mean by financial reporting. Explain the quantitative characteristics of accounting information. [CO-3][L-2] **20**

Q.7 Write short notes on:

a) Segment reporting.

[CO-4][L-2] **10**

b) Human resource accounting.

[CO-4][L-2] **10**

End Semester Examination, Dec. 2023
M. Com. – First Semester
MARKETING MANAGEMENT (MCOM-DS-104)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 **Fill in the blanks:**

- a) _____ is a very old concept while marketing is a new concept.
- b) _____ may aim at producing a change in beliefs, action behaviour or values.
- c) The _____ is the person who makes the actual purchase.
- d) Maturity stage of PLC includes _____ maturity and _____ maturity.
- e) A zero-level channel, often called a _____ channel. **2×5**

Explain the following terms:

- f) Branding
- g) Targeting.
- h) Environmental scanning.
- i) Product mix.
- j) Define "Marketing". **2×5**

PART A

- Q.2 a) "We are two produce what people want and not what we can sell". Explain the statement elaborating the concepts of marketing. [CO-1][L-1] **10**
- b) Explain how changes in the demographic and legal environment affect marketing decisions with an example. [CO-2][L-3] **10**
- Q.3 a) Explain the stages in the buying decision process. Do all consumers pass through all stages in buying a shampoo or a laptop? [CO-2,3][L-2] **10**
- b) In what aspects can a reference group influence buying behaviour? [CO-2,3][L-2] **10**
- Q.4 a) Briefly discuss the steps that should be taken into consideration in the planning and development of a new product. [CO-2][L-3] **10**
- b) What is segmentation? Explain the bases of segmentation with an example of watches. [CO-2][L-3] **10**

PART B

- Q.5 a) How do you define geographical pricing? Is it possible for a company to have same price all over the country? Justify. [CO-2,3][L-3] **10**
- b) What channels of distribution would you suggest for marketing the following products and why? i) Soft drink ii) Computer software iii) Chemical solution. [CO-2,3][L-4] **10**
- Q.6 a) Integrated marketing communication is the process of coordinating all this activity across different communication methods. Enumerate the various promotional tools used by organizations to boost the sales. [CO-1,2][L-2] **10**
- b) Service marketing is marketing based on relationship and value. In view of the statement explain 7's of service marketing. [CO-2] [L-3] **10**
- Q.7 Write short notes on the following:
 - a) Rural marketing
 - b) Relationship marketing.

c) Green marketing

5x4

[CO-3] [L-4]**5x4**

d) Sustainable marketing

[CO-3][L-4]

End Semester Examination, Dec. 2023

M.Com – First Semester

ORGANISATION THEORY AND BEHAVIOUR (MCOM-DS-105)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

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

Q.1 Answer the following questions:

- a) What is politics?
- b) Define the concept of status.
- c) What is ERG-expectancy model?
- d) Differentiate between formal and informal communication.
- e) Draw Johari window.
- f) Define motivation.
- g) What is behavioral approach to leadership?
- h) Identify the bases of power.
- i) What are the contemporary issues in leadership?
- j) What is organizational design?

[CO-1] [L-2] **2×10**

PART-A

Q.2 Examine in detail the determinants, models, challenges and opportunities of Organizational Behaviour dimensions. [CO-1][L-4] **20**

Q.3 Explain the concept of transaction cost. Describe in detail the communication process, barriers and types of communication patterns used in organization to ensure communication effectiveness. [CO-2][L-5] **20**

Q.4 What is group decision making? Examine the decision making process at individual as well as group level in an organizing along with the various techniques used for decision making process. [CO-3][L-5] **20**

PART-B

Q.5 Examine the Maslow's Need Hierarchy and Two Factor Theory of motivation and its working in detail. [CO-3][L-6] **20**

Q.6 Examine in detail the concept of conflicts, its sources of patterns, levels and resolution strategies. [CO-4][L-5] **20**

Q.7 Examine in detail the organizational culture and its practices in an organization. [CO-4][L-5] **20**

End Semester Examination, Dec. 2023

M. Com. – Third Semester

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

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) How does business policy functions in India. [CO-1][L-3]
- b) What is business model? [CO-1][L-3]
- c) Identify the hierarchy of strategic intent. [CO-2][L-3]
- d) What are the stakeholder expectations from businesses? [CO-2][L-3]
- e) What is stretch? [CO-3][L-3] **2×5**

Short notes on:

- f) Porter's generic strategies. [CO-3][L-5]
- g) Functional strategies. [CO-4][L-5] **5×2**

PART-A

Q.2 Examine the concept of business policy and strategic management. Explain the various levels of strategic management and briefly elaborate the how strategy operates at various levels. [CO-1][L-6] **20**

Q.3 Examine how strategic management is important for the smooth sailing of an organization? Elaborate the working of strategic management model with the help of diagram representation. [CO-2][L-5] **12**

Q.4 Write detailed notes on:

- a) Operating environment – Michael and porter.
- b) Model of Industry and competitive analysis. [CO-3][L-5] **10×2**

PART-B

Q.5 a) Explain the need for balance score card. [CO-3][L-5] **8**
b) Elaborate in detail the concept of Grand Strategies. [CO-3][L-6] **12**

Q.6 What is strategic implementation issues faced by Indian Industries? Examine in detail the evaluation techniques for strategic and operational control. [CO-4][L-5] **20**

Q.7 Examine the following:

- a) Strategic analysis and its models
- b) Corporate restructuring [CO-4][L-6] **10×2**

End Semester Examination, Dec. 2023
M. Com. - Third Semester
CORPORATE ACCOUNTING PRACTICES (MCOM-DS-302)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

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

Q.1. **State which of the following statements are TRUE or FALSE:**

- a) A company is an artificial person.
- b) Shareholders of a company are liable for the acts of the company.
- c) Every member of a company is entitled to take part in its management. Company's shares are generally transferable.
- d) Debentures cannot be converted into shares.
- e) The director of a company must be a shareholder.
- f) Paid up capital can exceed called up capital.
- g) Capital reserves are created from capital profits.
- h) At the time of issue of shares, the maximum rate of securities premium is 10%.
- i) Partly paid up shares can be redeemed immediately.
- j) Equity shareholders are creditors of the company.

[CO 1,2 L-1,2] **2×10**

PART-A

Q.2. Garima Limited issued a prospectus inviting applications for 3,000 shares of Rs. 100 each at a premium of Rs.20 payable as follows:

On Application Rs.20 per share

On Allotment Rs.50 per share (Including premium)

On First call Rs.20 per share

On Second call Rs.30 per share

Applications were received for 4,000 shares and allotments made on prorata basis to the applicants of 3,600 shares, the remaining applications being rejected, money received on application was adjusted on account of sums due on allotment.

Renuka to whom 360 shares were allotted, failed to pay allotment money and calls money, and her shares were forfeited.

Kanika, the applicant of 200 shares failed to pay the two calls, her shares were also forfeited.

All these shares were sold to Naman as fully paid for Rs.80 per share. Show the journal entries in the books of the company.

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

- Q.3. a) Prepare the format of balance sheet and explain the various elements of balance sheet. [CO-1,2 L-1,2] **10**
- b) Explain how financial statements are useful to the various parties who are interested in the affairs of an undertaking? [CO-1,2 L-1,2] **10**

Q.4. Balance Sheet of Mr. X as on 31st Dec. 2004 was as under:

Capital	2,50,000	Land	1,80,000
Creditors	80,000	Machinery	1,10,000
Bills Payable	20,000	Furniture	2,000
		Stock	8,000
		Cash at Bank	50,000
	3,50,000		3,50,000

The profit of the business for the five years ending 31st Dec. 2004 are:

	Rs.
2000	40,000
2001	42,000
2002	45,000
2003	50,000
2004	53,000

The assets are revalued as under:

Land	1,94,000
Machinery	1,18,000
Furniture	1,000

The reasonable return on capital invested is 10% p.a.

Assume that normal management remuneration is Rs. 6,000.

Find out Goodwill by Capitalisation of Super Profit Method. [CO-2,3] [L-4] **20**

PART-B

- Q.5. a) Differentiate between amalgamation in the nature of merger and amalgamation in the nature of purchase. [CO-1,2 L-4,2] **10**
 b) Define Purchase Consideration and describe methods of calculation of Purchase Consideration. [CO-1,2 L-4,2] **10**

Q.6 H Ltd acquires the shares of S Ltd. On 31st March 2016 when the Balance Sheets of two companies appeared as under:

Liabilities	H Ltd (RS)	S Ltd (Rs)	Assets	H Ltd (RS)	S Ltd (Rs)
Share Capital (Equity Shares of Rs 10 each)	180000	40000	Assets	218000	57600
P&L Accounts	44000	8000	Investments (3200 Shares of Rs 10 each in S Ltd)	32000	
Creditors	26000	9600			
	250000	57600		250000	57600

Prepare the consolidated Balance Sheet as on 31st March 2016 [CO-3] [L-4] **20**

- Q.7 a) Explain the schedules given in Profit and Loss Account of Banking Company. [CO-1,2][L-4,2] **10**
 b) Write short note on Rebate on Bills Discounted. [CO-1,2][L-4,2] **10**

End Semester Examination, Dec. 2023
M. Com. – Third Semester
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(MCOM-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) What are requirements of LPP? | [CO-1][PO-1] |
| b) How to program a simple problem of LPP in dual? | [CO-2][PO-5] |
| c) How will you explain infeasible problem of LPP? | [CO-1][PO-1] |
| d) What is a saddle point? | [CO-1][PO-1] |
| e) Why dominance is used in game theory? | [CO-2][PO-5] |
| f) Explain queue discipline in short. | [CO-2][PO-1] |
| g) Give a brief of snow ball sampling. | [CO-2][PO-1] |
| h) Why coding is used in questionnaire? | [CO-2][PO-1] |
| i) What happened if your hypothesis is rejected? | [CO-4][PO-3] |
| j) What are parametric tests? | [CO-4][PO-5] 2×10 |

PART-A

- Q.2 a) A company manufactures two products A and B. Each unit of B takes twice as long as to produce one unit of A and if the company is to produce only A, it would have time to produce 2000 units per day. The availability of the raw material is sufficient to produce 1500 units per day of both A and B combined. Product B requiring a special ingredient, only 600 units can be prepared per day. If A fetches a profit of Rs 2/- per unit and B, a profit of Rs 4/- per unit. Find the optimum product mix by graphical method. [CO-4][L-5] **10**

- b) Give the dual of the following problem and solve for optimum solution:

Max $Z = x + 2y$
 Subject to,

$$\begin{aligned} 2x + 3y &\geq 4 \\ 3x + 4y &= 5 \\ x \text{ and } y &\geq 0 \text{ restricted} \end{aligned}$$

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

Q.3 a) Solve the following game:

		Player B			
Player A		B1	B2	B3	B4
	A1	3	2	4	0
	A2	3	4	2	4
	A3	4	2	4	0
	A4	0	4	0	8

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

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

	B1	B2	B3	B4	B5
A1	4	4	2	-4	-6

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A2	8	6	8	-4	0
A3	10	2	4	0	12

[CO-2] [L-5] **10**

- Q.4 a) Explain queuing system in detail with proper examples. [CO-3][L-5] **10**
b) Faridabad Railway Station has a single ticket counter. During the rush hours customers arrive at the rate of 12 per hour. The average number of customers that can be served is 14 per hour. Find:
i) Average number of customers in the queue
ii) Average number of customers in the system.
iii) Average waiting time in the queue.
iv) Average waiting time in the system.
v) Probability that the counter is free. [CO-2][L-3] **10**

PART-B

- Q.5 a) Examine data collection and it's techniques in detail with the help of hypothetical example. [CO-4][L-2] **10**
b) Explain sampling techniques and give suitable examples with each sampling technique. [CO-4][L-2] **10**
- Q.6 a) Explain the guidelines to create a questionnaire with examples. [CO-3][L-6] **10**
b) Discuss quantitative and qualitative techniques in research design. [CO-4][L-6] **10**
- Q.7 a) What do you understand by research report? Outlines discuss research report layout in detail. [CO-3][L-4] **10**
b) Prepare a data sheet and explain graphical representation of using same data. [CO-4][L-6] **10**

End Semester Examination, Dec. 2023
M. Com. -Third Semester
BUSINESS ENVIRONMENT ANALYSIS (MCOM-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) Explain clearly key components of internal environment of business.
- b) What is PESTLE analysis used for business environment scanning?
- c) What according to you are the prime objectives of financial sector reforms?
- d) Explain the crux of FRBMA from India's fiscal management point of view.
- e) Differentiate between concentric and conglomerate diversification.
- f) Explain clearly need and rationale of capital account convertibility.
- g) Is participation of MNCs desirable for India's economic development? Argue.
- h) Exemplify licensing and franchising.
- i) Illustrate PPP model of economic development.
- j) Briefly explain ethical implications of consumer capitalism. [CO-1][L-1] **2×10**

PART-A

Q.2 What is the need and rationale of environmental scanning? Elucidate in detail various components of PESTLE analysis. [CO-1][L-1] **20**

Q.3 What are the challenges associated with industrial sector in India? What efforts Government of India has made in recent past to enhance competitive strengths of the sector? [CO-2][L-2] **20**

Q.4 What are the four components of balance of payment? Explain the three types of balance of payment. And also explain difference between balance of payment and balance of trade. [CO-3][L-3] **20**

PART-B

Q.5 Explain in detail the different strategies adopted by MNC's along with the competitive strength of MNC's. [CO-4][L-4] **20**

Q.6 'Micro and small enterprises serve as seedbed of entrepreneurship development in India. Evaluate government policy initiatives for the development of small scale enterprises in India. [CO-5][L-5] **20**

Q.7 Corporate social responsibility has been criticized by some as being primarily a public relations exercise for the benefit of the company'. Critically evaluate the statement. [CO-4][L-35] **20**

End Semester Examination, Dec. 2023
M. Com. — Third Semester
ENTREPRENEURSHIP DEVELOPMENT (MCOM-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:
- Can you explain the role of innovation in entrepreneurship?
 - What are common misconceptions or myths about entrepreneurship?
 - What does it mean to have an entrepreneurial outlook?
 - What is customer discovery?
 - What is a value proposition?
 - Can you briefly explain the difference between a customer segment and a value proposition?
 - What is the purpose of prototyping in the product development process?
 - What do you understand by team formulation?
 - State the full form of DISRUPT.
 - What do you mean by niche marketing?
- [CO1-CO6][L-1] **2×10**

PART-A

- Q.2 What do you mean by entrepreneurship? Explain the different form of businesses which can be run by an entrepreneur? [CO-2][L-2] **20**
- Q.3
- What is value proposition? Write and explain the elements of value proposition canvas. [CO-3][L-2] **10**
 - Describe the process involved in developing a blue ocean strategy. [CO-3][L-2] **10**
- Q.4 Why environmental scanning is important for an entrepreneur? Explain the components and techniques of environmental scanning. [CO-3][L-4] **20**

PART-B

- Q.5
- Explains the parameters on which feasibility analysis can be done? [CO-4][L-4] **10**
 - Financial analysis is crucial for entrepreneurs in development of sustainability of their business. Justify and explain the statement. [CO-4][L-4] **10**
- Q.6
- Why manpower planning is important for an entrepreneur? How building and managing team is important for the success of an entrepreneurial business? [CO-3][L-2] **10**
 - Discuss and elaborate the process of creating effective customer segments. [CO-3][L-2] **10**
- Q.7
- Explain the types of funding for entrepreneurs and start-ups in India. [CO-3][L-2] **10**
 - Illustrate various approaches used by businesses to expand, providing examples to elaborate on each category. [CO-3][L-2] **10**