

Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

B.Com. (Hons.) (Sem.-3)

MANAGEMENT ACCOUNTING

Subject Code : BCOM 301-18

M.Code : 76649

Date of Examination : 01-08-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. SECTION-B consists of **FOUR** Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains **TWO** questions each, carrying **TEN** marks each.
4. Student has to attempt any **ONE** question from each Sub-section.

SECTION-A

1. Write short note on the following in 2-5 lines :
- Explain three limitations of management accounting.
 - What is common size statement?
 - How fixed costs differ from variable cost?
 - Define profitability ratio.
 - Discuss in detail benefits of functional budget.
 - Define non financial measures.
 - Discuss the significance of responsibility accounting.
 - What do you mean by cash flow statement?
 - How will you calculate cash from operation?
 - Define budget administration.



SECTION-B

UNIT-I

2. Define the modern concept of finance. Discuss in detail the nature, scope and importance of finance functions. Comment on the emerging role of financial manager in India.
3. What do you mean by financial statements analysis? Discuss in detail what parameters to be addressed by financial statements analyst during analysis process. What are analysis implications of financial statements analysis to the stakeholders?

UNIT-II

4. Why is return on invested capital one of the most relevant measure of company performance? How do we use this measure in our analysis of financial statement?
5. Define the concept of budgetary control. Discuss in detail objectives of budgetary control and essentials of an effective budgetary control system. How to prepare sales budget? Explain with the help of example. Describe the advantages and disadvantages of budgetary control. Discuss in detail zero base budgeting.

UNIT-III

6. Discuss in detail advantage and limitations of cash flow statement and fund flow statement. What is the purpose of preparing a cash flow statement? How it is prepared? Explain with the help of example.
7. From the following information relating to Y LTD, calculate the cash flow from operating activities :

PARTICULARS	RS.
Operating profits before changes in operating assets	57,500
Debtors (decrease)	5000
Stock (increase)	2000
Bills Payable (decrease)	4500
Creditors (increase)	3200
Cash at bank (increase)	20,000

UNIT - IV

8. Define concept of accounting responsibility centers. Discuss in detail relevance of different types of responsibility with the help of example.
9. Describe the concept of Divisional Performance Management. What are the financial and non financial measures of responsibility accounting?

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B.Com. (Hons) (Sem.-3)

MANAGEMENT ACCOUNTING

Subject Code : BCOM 301-18

M.Code : 76649

Date of Examination : 12-12-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

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3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

I. Answer briefly :

- a) Explain the concept of comparative analysis.
- b) Differentiate between fixed and flexible budgets.
- c) What is investment center?
- d) Differentiate between cash flow statement and fund flow statement on term fund.
- e) How stock turnover ratio is calculated?
- f) Write any five applications of funds.
- g) Calculate fund from operations from the following information:

Net profit after tax	190,000
Depreciation on fixed assets	50,000
Loss on sale of investment	20,000
Profit on sale of fixed asset	5,000

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- h) Calculate current assets, when the current ratio is 2.5, stock is 67500.
- i) Distinguish between cost accounting and management accounting.
- j) What is purpose of solvency ratios?

SECTION-B

UNIT-I

2. Differentiate between financial accounting and management accounting.
3. What is the importance to management of comparative statements? Illustrate your answer with particular reference to comparative revenue statement and state briefly how these statements are prepared?

UNIT-II

4. Following are the ratios relating to trading activities of super star enterprise:

Debtor velocity 3 months

Stock at the end of the year is 20,000 more than it was in the beginning

Stock velocity 6 months

Creditors' velocity 2 months

Gross profit 25%

Gross profit for the year 5 lakh

Bills receivable Rs. 30,000

Bills payable Rs. 20,000

From the above information compute (a) Sales (b) Sundry debtors (c) Stock (d) Sundry creditors.

5. Write a detailed note on budgetary control? Explain its objectives, merits and limitations.

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UNIT-III

6. From the following balance sheets of JCT Ltd. as on 31.03.2020 and 31.03.2021 prepare a Cash Flow statement.

Liabilities	31.03.2020	31.03.2021	Assets	31.03.2021	31.03.2020
Share Capital	95,000	1,30,000	Fixed Assets	80,000	1,20,000
Profit & Loss Account	10,000	20,000	Current Assets	35,000	55,000
Current Liabilities	15,000	20,000	Misc. Expenses	10,000	5,000
Proposed dividend	5,000	10,000			
Total	1,25,000	1,80,000	Total	1,25,000	1,80,000

Additional Information

- During the year Rs. 5000 depreciation was charged on fixed Assets.
 - A piece of machinery included in fixed assets costing Rs. 1000 on which depreciation charged was 400 was sold for Rs. 500.
7. Discuss the term 'Fund' and 'Flow' in respect of fund flow statement. How is fund flow statement prepared?

UNIT-IV

- Describe and compare the main performance measures that have been suggested to measure its divisional performance.
- Distinguish between a cost centre, profit centre and investment centre.

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Total No. of Pages : 02

B.Com (Hons) (Sem.-3)

INDIAN ECONOMY

Subject Code : BCOMGE-301-18

M.Code : 76652

Date of Examination : 19-12-22

Time : 3 Hrs.

Max. Marks : 60

SECTION-B

UNIT-I

2. Discuss what measures can be taken to solve the problem of unemployment in India.
3. Describe demographic features of Indian population.

UNIT-II

4. Discuss the main features of Industrial Policy 1991.
5. Explain various causes of low agricultural productivity in India.

UNIT-III

6. Critically explain Monetary Policy in India.
7. Describe the impact of globalization on Indian economy.

UNIT-IV

8. Examine the importance and impact of WTO on Indian economy.
9. Discuss the composition of India's foreign trade.

SECTION-A

1. Answer briefly:

- Differentiate between growth and economic development.
- What are the main causes of black money in India?
- What is the importance of public sector in India?
- What are the causes of income inequality?
- What is Green Revolution?
- What is liberalization?
- What are the problems of small scale industries in India?
- Differentiate between balance of trade and balance of Payments.
- What are the main objectives of Indian planning?
- Write any two measures for export promotion in India.



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B.Com (Hons) (Sem.-3)

WORKSHOP ON IT TOOLS FOR BUSINESS & E-COMMERCE

Subject Code : BCOMSEC 301-1B

M.Code : 76653

Date of Examination : 21-12-2022

Time : 3 Hrs.

Max. Marks : 60

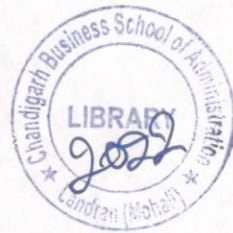
INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Write briefly :

- a) Define Formula Bar.
- b) Application software.
- c) What are the various directory manipulation commands?
- d) What is internet advertising?
- e) Primary memory.
- f) Chart wizard.
- g) What is page alignment?
- h) Search engine.
- i) Explain absolute, mixed and relative cell referencing.
- j) Compare e-commerce with m-commerce.



SECTION-B

UNIT-I

2. Draw and discuss various components of block diagram of a computer.
3. Discuss the main features of window operating system.

UNIT-II

4. Discuss the use of Mail merge in MS word showing with example.
5. How animation is useful in the content of slide show? How can you insert an audio clip in a power .point presentation?

UNIT-III

6. Explain various statistical functions available in MS-Excel.
7. What are the different types of graphs that can be created in excel? Explain the steps to create any two types of graphs.

UNIT-IV

8. Discuss how e-commerce is useful to business success. Explain various types of e-commerce models w.r.t. customer and vendors.
9. Discuss the emergence of the Internet as a competitive advertising media.

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B.Com.(Hons) (2018 Batch) (Sem.-3)

MERCANTILE LAW

Subject Code : BCOM 302-18

M.Code : 76650

Date of Examination : 14-12-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is **COMPULSORY** consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

I. Write briefly :

- a) Voidable contract
- b) Quasi contract
- c) Standing offer
- d) Misrepresentation
- e) Guarantee
- f) Pledge
- g) Holder
- h) Cheque
- i) What is dissolution of partnership firm?
- j) Condition vs. warranty.



SECTION-B

UNIT-I

2. "All contracts are agreement, but all agreements are not contract." Comment.
3. What is acceptance? What are essentials of a valid acceptance?

UNIT-II

4. What are rights and duties of Principal in Law of Agency?
5. How a partnership firm can be dissolved. Explain the various ways?

UNIT-III

6. Write in detail on machinery provided under Consumer Protection Act to look after the grievances of consumer?
7. What are the rights of unpaid seller?

UNIT-IV

8. What is difference between holder and holder in due course? What are the rights and privileges available to holder in due course?
9. What do you mean by Negotiable Instrument? What are its characteristics, also give its classification?

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Total No. of Questions : 09

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B.Com(Hons) (Sem.-3)

HUMAN RESOURCE MANAGEMENT

Subject Code : BCOM-303-18

M.Code : 76651

Date of Examination : 16-12-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. SECTION-B consists of **FOUR** Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains **TWO** questions each, carrying **TEN** marks each.
4. Student has to attempt any **ONE** question from each Sub-section.

SECTION-A

I. Write briefly :

- a) Concept of Human Resource Management
- b) Factors affecting Human Resource Planning
- c) Job enlargement
- d) Difference between Job description and Job specification
- e) Sources of Recruitment
- f) Benefits of induction
- g) Career Planning
- h) Problems of performance appraisal
- i) Difference between wage and salary
- j) Sensitivity Training.



SECTION-B

UNIT-I

2. Discuss the scope and role of Human Resource Management.
3. Explain the process of Human Resource Planning.

UNIT-II

4. Define Job Analysis. Explain how the managers collect information for job Analysis?
5. What is the significance of psychological tests? Explain various kinds of psychological tests.

UNIT-III

6. Discuss off- the- job methods of training.
7. Discuss the role of organization and managers in career development of employees.

UNIT-IV

8. Explain the traditional methods of performance appraisal.
9. Discuss various kinds of incentive plans.

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B.Com. (Hons)

(Sem.-3)

WORKSHOP ON IT TOOLS FOR BUSINESS & E-COMMERCE

Subject Code : BCOMSEC-301-18

M.Code : 76653

Date of Examination : **10-08-22**

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Write briefly :

- a) What is design template?
- b) Differentiate between Compiler and Interpreter.
- c) Write the steps to create a directory.
- d) What is internet advertising?
- e) Secondary Memory
- f) Auto Content Wizard
- g) Discuss the limitations of computers
- h) Functions of operating system
- i) Write note on Macro
- j) Explain various formatting commands in MS-Word.

SECTION-B

UNIT-I

2. Discuss latest input and output devices used with computer.
3. What do you understand by file and folder? What happens when files and folders are deleted in windows? Is it possible to retrieve deleted objects later? If so how?

UNIT-II

4. Explain the salient features of Microsoft word.
5. What is the purpose of Presentation Software in edutainment? Explain the features provided by Power Point software of embedding video and animations.

UNIT-III

6. Explain graph and chart formatting commands in MS-Excel.
7. Explain various statistical functions available in MS-Excel.

UNIT-IV

8. Discuss the security issues faced during electronic payments.
9. What is E-commerce? Discuss C2C model using a suitable example.

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Total No. of Pages : 02

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B.Com.(Hons) (2018 Batch) (Sem.-3)

INDIAN ECONOMY

Subject Code : BCOMGE 301-18

M.Code : 76652

Date of Examination : 08-08-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. **SECTION-A is COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. **SECTION-B** consists of **FOUR** Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains **TWO** questions each, carrying **TEN** marks each.
4. Student has to attempt any **ONE** question from each Sub-section.

SECTION-A

1. Write briefly :
- What are the main features of Indian economy?
 - What is the criteria of Poverty line in India?
 - What is seasonal unemployment?
 - What do you understand by Green Revolution?
 - What are the problems of cottage industries in India?
 - What is Planning Commission?
 - What are the advantages of privatization in India?
 - What are the reasons for disequilibrium in Balance of Payments in India?
 - What are the main items of imports to India?
 - What are the measures to improve input substitution?

SECTION-B

UNIT-I

2. What is Black money? How it can be controlled?
3. What are the causes of population explosion in India?

UNIT-II

4. What are the main issues in agriculture sector in India?
5. What is the role of public sector in Indian economy?

UNIT-III

6. Describe the features of fiscal policy in India.
7. What is Liberalisation? What is its impact on Indian economy?

UNIT-IV

8. Describe the role of Government in export promotion.
9. Discuss the importance of WTO for Indian Economy.

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Total No. of Pages : 02

(Sem.-3)

Subject Code : BCOP-302

M.Code : 22014

Date of Examination : 03-08-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. SECTION-A is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. SECTION-B contains **SIX** questions carrying **TEN** marks each and a student has to attempt any **FOUR** questions.

SECTION-A

1. **Answer briefly :**
- a) What is Limited Liability?
 - b) What is Share Capital?
 - c) Who is an Auditor?
 - d) What is a Meeting?
 - e) What is a Company?
 - f) What is a Prospectus?
 - g) What is winding up of a company?
 - h) What is Audit Committee?
 - i) What is Surrender of Shares?
 - j) What is Memorandum of Association?

SECTION-B

2. Discuss the major types of companies on the basis of incorporation.
3. Discuss the meaning and purpose of Articles of Association.
4. Write a detailed note on the requirements in relation to the issue of Prospectus of a company.
5. What are the duties and liabilities of directors? Discuss.
6. Discuss Powers and Duties of Auditors in detail.
7. Write a detailed note on the general meetings of shareholders.

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B.Com. (Professional), DEP (Sem.-3)

OPERATION RESEARCH

Subject Code : BCOP-304

M.Code : 22016

Date of Examination : **08-08-22**

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and students have to attempt any FOUR questions.

SECTION-A

1. Answer briefly :

- a) What is saddle point?
- b) Differentiate between PERT and CPM.
- c) Pen down the role of O.R in managerial decision making.
- d) What is required by the standard form of L.P.P?
- e) If we get a solution to L.P.P having three variables X_1 , X_2 and X_3 as $X_1 = X_2 = 0$ $X_3 = 15$ then the solution is said to be?
- f) What are slacks?
- g) What is the optimal solution of the dual model?
- h) Differentiate between a transportation problem and an assignment problem.
- i) Why is inventory maintained?
- j) What do you understand by a queue?



SECTION-B

2. Answer the following questions related with the model given below :

$$\min x_1 + x_2$$

$$\text{s.t. } x_1 \leq 5$$

$$x_2 \leq 4$$

$$\forall x_i \geq 0$$

- a. Use the Graphical Method to solve the model.
- b. Use the Simplex Algorithm to solve the model.

Find the dual of the model.

3. Determine the optimal solution to each of the following degenerate transportation problem :

	D1	D2	D3	D4	D5	ai
O1	4	7	3	8	2	4
O2	1	4	7	3	8	7
O3	7	2	4	7	7	9
O4	4	8	2	4	7	2
bj	8	3	7	2	2	

4. Discuss the various phases in solving an OR problem
5. Write the LP formulation of a transportation problem.
6. An aircraft uses rivets at an approximately constant rate of 5,000 kg per year. The rivets cost Rs.20 per kg and the company personnel estimate that it costs Rs. 200 to place an order, and the carrying cost of inventory is 10% per year.
 - a) How frequently should orders for rivets be placed, and what quantities should be ordered for?
 - b) If the actual costs are Rs. 500 to place an order and 15% for carrying cost, the optimum policy would change. How much is the company losing per year because of imperfect cost information?
7. Discuss the various types of inventory models.

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Total No. of Pages : 02

Total No. of Questions : 09

B.Com. (Honours) (Sem.-4)

WORKSHOP ON COMPUTERISED ACCOUNTING

Subject Code : BCOMSEC-401-18

M.Code : 77413

Date of Examination : 15-07-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1) Write briefly :

- a) Define the term Manual Accounting.
- b) Define the term ERP.
- c) Discuss various features of Tally.
- d) Define the term Capital Account.
- e) Explain the term Principal Ratios.
- f) Explain the concept of Number of Decimal Places.
- g) Define Inventory Vouchers.
- h) Explain the term Loan.
- i) Define the term Bank Book.
- j) Discuss the term Purchase Invoice.

SECTION-B

UNIT-I

- 2) Define the term Computerised Accounting. Discuss various features and advantages of using Computerised Accounting.
- 3) Discuss various aspects of Computerised accounting in detail.

UNIT-II

- 4) Explain the steps in installation of Tally in Computer.
- 5) Discuss various steps involved in creation of company in Tally.

UNIT-III

- 6) Define the term Stock Groups. Discuss the steps involved in creating a single stock group.
- 7) Write detailed note on Purchase and Sales order.

UNIT-IV

- 8) What is Profit and Loss Account? Discuss various items covered in Profit and Loss Account.
- 9) Discuss various steps involved in preparing Balance Sheet in Tally.

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