

Roll No.

Total No. of Pages : 02

Total No. of Questions : 18

B.Com (Hons) (2018 Batch) (Sem.-4)

ENTREPRENEURSHIP DEVELOPMENT

Subject Code : BCOM-GE-401-18

M.Code : 77412

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

Write short notes on :

- Q1. Adverse effects of the Entrepreneurship.
- Q2. Spying.
- Q3. Competitive factor.
- Q4. Invention.
- Q5. Creativity.
- Q6. Users of a business plan. :
- Q7. Phases of EDP's.
- Q8. Incentives.
- Q9. Business Activities.
- Q10. Cost theory.
- 



SECTION-B

UNIT-I

Q11. "*Innovation is the hallmark of entrepreneurship*". Discuss?

Q12. Is it necessary for an entrepreneur to be a manager also?

UNIT-II

Q13. Have small industries grown over a period of time? If yes, why?

Q14. Define a Business Plan. What should happen if business is launched without a plan.

UNIT-III

Q15. "*EDP is a process of entrepreneurial grooming*". Discuss?

Q16. Discuss the role of governmental agencies in the organisation of EDP. Evaluate their achievements.

UNIT-IV

Q17. Define Venture Capital and discuss its various sources.

Q18. Discuss the role of entrepreneurial development bank of India in financing small industries in country.

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Total No. of Questions : 07

Total No. of Pages : 03

B.Com.(Professional) (2013 to 2017 Batch) (Sem.-4)

CORPORATE ACCOUNTING – II

Subject Code : BCOP-401

M.Code : 22019

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

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

SECTION-A

1. Write short notes on :

- Define Absorption.
- How is Amalgamation different from Merger?
- Explain the term 'Fair Value'.
- What do you understand by consolidation of accounts?
- Define minority interest.
- Discuss the term 'Preferential Payments'.
- What is a Statement of Affair?
- Who is a liquidator?
- What are Non-banking Assets?
- What is 'Reserve for unexpired risk'?



SECTION-B

2. The summarised Balance sheet of Saharsh Ltd. as on 31st March, 2019 was as follows :

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Shares of Rs. 10 each fully paid	21,00,000	Goodwill	3,50,000
General Reserve	5,95,000	Land & Buildings	22,40,000
Profit and Loss A/C	3,85,000	Stock	5,88,000
10% Debentures	3,50,000	Debtors	1,26,000
Creditors	70,000	Cash	1,96,000
	35,00,000		35,00,000

Rohan Ltd. agreed to absorb the business of Saharsh Ltd. with effect from 1st April, 2019. The purchase consideration payable by Rohan Ltd. was agreed as follows :

- A cash payment equivalent to Rs. 2.50 for every Rs.10 per share in Saharsh Ltd.
- The issue of 3,15,000 Equity shares of Rs. 10 each fully paid in Rohan Ltd. having an agreed value of Rs.15 per share.
- The issue of such an amount of fully paid 8% Debentures in Rohan Ltd. at 96% as is sufficient to discharge 10% Debentures in Saharsh Ltd. at a premium of 20%.

When computing purchase consideration, Rohan Ltd. valued Land & Buildings at Rs. 42,00,000 stock at Rs. 4,97,000 and Debtors at their face value subject to a reserve of 5% for doubtful debts. The cost of liquidation of Saharsh Ltd. was Rs. 17,500 and to be met by Saharsh Limited and the balance of cash to be taken over by Rohan Ltd. You are required to :

- Close the books of Saharsh Ltd., by preparing Realisation A/c, Rohan Ltd. A/c Shareholders A/c and Debentures A/c.
 - Pass journal entries in the books of Rohan Ltd. regarding the acquisition of business.
3. How is purchase consideration determined? Explain.

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B.Com. (Honours) (2018 Batch) (Sem.-4)
WORKSHOP ON COMPUTERISED ACCOUNTING
Subject Code : BCOMSEC-401-18
M.Code : 77413

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

Write briefly :

- 1) Explain the term Start-ups.
- 2) Define Accounting.
- 3) Discuss various features of Tally.
- 4) What are the advantages of Computerised Accounting?
- 5) Define the term Cash Book.
- 6) Define Stock Groups.
- 7) Discuss the term Revenue Primary Group.
- 8) Define Profit and Loss Account.
- 9) Define Purchase Orders.
- 10) What are the needs for using Tally?



SECTION-B

UNIT-I

- 11) "*Computerized Accounting is far better than manual Accounting*". Do you agree with this statement? Justify your answer with suitable examples.
- 12) What are the various problems being faced by Computerized Accounting these days in India?

UNIT-II

- 13) Discuss various components of Tally ERP 9 Windows.
- 14) Discuss various ERP systems which are being commonly used in the business.

UNIT-III

- 15) Write detailed note on Inventory Vouchers.
- 16) Define the term ledger. Discuss the process of creating ledger.

UNIT-IV

- 17) Explain the concept of balance sheet. How balance sheet is prepared in tally?
- 18) Write detailed note on Principle Ratios.

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B.COM. (2013 to 2017 Batch) (Sem.-4)

INDIRECT TAX LAWS

Subject Code : BCOP-402

M.Code : 22020

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. Write short notes on the following :

- a. What is Refund?
- b. What is Stock?
- c. What is Safeguard Duty?
- d. What is Duty Drawback?
- e. What is Service Tax?
- f. What are Goods?
- g. What is VAT?
- h. Who is a Person?
- i. What is Special Economic Zone?
- j. What is Dumping?



SECTION-B

2. Explain critically the Indirect Tax laws in India.
3. Explain the Import and Export restrictions under the Customs Act.
4. What are taxable services? Discuss how they are valued.
5. What are the major provisions under customs laws related to Special Economic Zones? Discuss.
6. Discuss the major types of forms for filing of sales returns in detail.
7. Discuss the salient features of Goods and Services Tax in detail.

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B.Com (Hons) (2018 Batch) (Sem.-4)

COMPANY LAW

Subject Code : BCOM-402-18

M.Code : 77410

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

Write short notes on the following :

- Q1. Doctrine of ultra vires vis-a vis directors
- Q2. Alteration of Objects Clause
- Q3. Holding company
- Q4. Associations not for profit
- Q5. Preference shareholders' rights
- Q6. Buy-back of securities
- Q7. Provisions related Loans to directors
- Q8. Special Audit
- Q9. Composition of Audit committee
- Q10. Define Dividends under Company's Act



SECTION-B

UNIT-I

- Q11. "*A company is a legal entity distinct from its members.*" In what cases do the courts ignore this principle?
- Q12. How a company is formed under the Indian Companies Act? Enumerate the various documents to be filed with the Registrar.

UNIT-II

- Q13. What is a Prospectus? What are its contents? Is it obligatory for a company to file the prospectus or a statement in-lieu of prospectus with the Registrar of Companies?
- Q14. a) State the procedure for alteration of the objects clause in the Memorandum of Association?.
- b) When does the alteration take effect? What is the effect of failure to register the alteration?

UNIT-III

- Q15. What are the statutory provisions regarding the holding of an annual general meeting? What business is transacted in such a meeting?
- Q16. Briefly explain the provisions of Company Act 2013, regarding the mode of appointment of directors of a company.

UNIT-IV

- Q17. How is an auditor of a company appointed? What are the statutory restrictions on the appointment of the auditors of a company?
- Q18. Under what circumstances will the Court order a compulsory winding up of a company? What is the effect of a winding up order?

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B.Com. (Professional) (2013 to 2017 Batch) (Sem.-4)

COST ACCOUNTING-I

Subject Code : BCOP-403

M.Code : 22021

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

I. Write briefly :

- (a) Define Cost Accounting.
- (b) Differentiate between Cost Accounting and Management Accounting.
- (c) Why idle time needs to be controlled?
- (d) Discuss the similarities between Job Costing and Contract Costing.
- (e) Define Batch.
- (f) What is Angle of Incidence?
- (g) What do you understand by Master Budget?
- (h) Differentiate between Budgeting and Standard Costing.
- (i) Discuss the advantages of Target Costing.
- (j) Briefly explain Life Cycle Costing.

SECTION-B

2. "Cost accounting is an unnecessary luxury for a business establishment". Do you agree with this statement?
3. Present classification of overheads. Differentiate between apportionment and absorption of overheads.
4. Write a detailed note on Process Costing.
5. A factory manufacturing sewing machines has the capacity to produce 500 machines per annum. The marginal cost of each machine is Rs.200 and each machine is sold for Rs. 250. Fixed overheads are Rs. 12,000 per annum. Calculate the break even points for output and Sales and show what profits will result if output is 90% of capacity?
6. Explain the term variance. Explain the significance of variance analysis. What are the circumstances under which material price and material usage variance are likely to arise?
7. How is ABC system different from traditional costing system? Discuss the different stages in Activity-Based Costing.



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INCOME TAX LAW & PRACTICE

Subject Code : BCOM-403-18

M.Code : 77411

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

Write short notes on the following :

1. Previous Year
2. Distinguish between Capital and Revenue Receipts
3. Casual Income
4. Leave Encashment
5. Share of Income from AOP firm
6. Mitakshara School
7. Distinguish between AOP & BOI
8. E-Filing of Return
9. Best Judgement Assessment
10. Procedure of an appeal to the Deputy Commissioner (Appeals)



SECTION-B

UNIT-I

11. How is residence of an assessee determined for tax purposes? Explain the incidence of tax liability.
12. Discuss the income which are not included in Total Income nor Income Tax is payable on them.

UNIT-II

13. What are the important types of provident funds? State the Income Tax provisions dealing with each type of provident fund.
14. What are the provisions of law regarding the clubbing of income of spouse and other family members in the income of individual?

UNIT-III

15. Define Partnership Firm. When can firm be assessed u/s 184?
16. Explain the provisions of Income Tax Act, 1961 regarding carry forward and setting off of losses.

UNIT-IV

17. State briefly the law relating to deduction of tax at source.
18. What are the different penalties which can be imposed under the provisions of Income Tax Act, 1961?

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B.Com.(Professional) (2013 to 2017 Batch) (Sem.-4)

BUSINESS FINANCE

Subject Code : BCOP-404

M.Code : 22022

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. Write short note on the following in 2-5 lines :

- a. Explain three merits of management business finance.
- b. What is concept of profit maximization?
- c. Discuss the significance of leasing.
- d. Define role of chief financial officer.
- e. Discuss in detail benefits venture capital.
- f. Define cost of capital.
- g. How will you calculate cost of equity?
- h. What do you mean by leverage?
- i. How will you calculate gross working capital?
- j. Define venture capital.

SECTION-B

2. Define the concept of finance. Discuss in detail nature and scope of finance. What forces are prodding companies in India to accord greater importance to the goal of shareholder wealth maximization? Comment on the emerging role of financial manager in India.
3. AB Ltd is borrowing Rs 50 lakh for a period of 4 years at interest rate 15% repayable in equal installment at the end of each year. Find out the installment amount, the interest paid each year and the total interest paid for the loan.
4. Describe lease financing. What are the methods of financial evaluation of leasing used by lessee to decide cheaper source of finance and by lessor to decide best investment alternative, explain with the help of examples
5. Describe the concept of venture capital. What is the current scenario of venture capital in India? Discuss in detail SEBI guidelines for venture capital in India.
6. What do you mean by capital structure? Discuss in detail various theories of capital structure with the help of examples
7. There are two projects A and B. A has a service life of one years the initial cash outlay for both the projects assumed to be Rs. 20 000 each. The cash proceed from project A (at the end of first year) amounts to Rs 24 000. The cash generated by project B at the end of fifth year is likely to be Rs. 40 200. Assume that the required rate of return is 10 percent. Compute and compare NPV and IRR of the two projects.



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B.COM. (Profesional) (2013 to 2017 Batch) (Sem.-4)

MANAGEMENT OF FINANCIAL SERVICES

Subject Code : BCOP-405

M.Code : 22023

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. Write short notes on :

- a) Lease evaluation
- b) Hire purchase and Leasing
- c) Tax implications of Hire purchase
- d) Primary markets in India
- e) Credit rating agencies
- f) Scope of merchant banking
- g) Factoring and Forfeiting
- h) Securitization as a funding mechanism
- i) Broker and Jobber
- j) NSDL vs. CDSL

SECTION-B

2. What are financial services? Discuss the role of financial services in a financial system of India with example.
3. Discuss the evolution of Indian Leasing Industry. Explain various types of leasing in detail.
4. Discuss the regulation of merchant banking activity. Explain the structure of merchant banking industry in detail.
5. What are the types of credit rating? Explain various advantages and disadvantages of credit rating.
6. What is the nature and scope of Factoring? Briefly discuss various forms of factoring.
7. Define brokerage. Discuss the types of brokers. Explain the SEBI regulations relating to brokerage business in India.



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