

Roll No.

Total No. of Questions : 07

Total No. of Pages : 02

B.Com. (Professional) (2013 to 2017 Batch) (Sem.-5)

COST ACCOUNTING-II

Subject Code : BCOP-501

M.Code : 70421

Time : 3 Hrs.

Max. Marks : 60

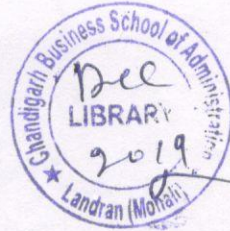
INSTRUCTION TO CANDIDATES :

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

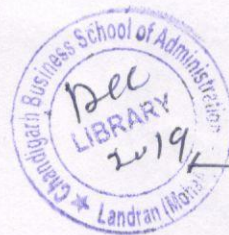
1. Answer briefly :

- a) Cost Reduction
- b) Budgetary Control
- c) Variance Analysis
- d) Cost Drivers
- e) JIT
- f) Limitations of Life Cycle Costing
- g) Double Loop Feedback
- h) Cost Audit
- i) Kaizen Costing
- j) EVA



SECTION-B

2. Discuss the Behavioral Consequences of using Cost Accounting Controls.
3. Critically evaluate the various techniques of Cost Reduction.
4. Discuss the process of calculation of cost of product as per target costing. Also discuss the problems of target costing.
5. Discuss the factors which plays significant role in the successful implementation of TQM in an organization.
6. Explain the applicability of Kaizen Costing. Also discuss the basic principles of kaizen costing.
7. Write a brief note on cost accounting records, rules and standards governing the preparation of cost accounts.



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Total No. of Pages : 03

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B.COM (2013 to 2017 Batch) (Sem.-5)

INCOME TAX-I

Subject Code : BCOP-502

M.Code : 70422

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

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

SECTION-A

1. Answer briefly :

- Explain the concept of 'Person' as per Income Tax Act 1961.
- Briefly explain the difference between allowances and perquisites.
- Distinguish between deductions and rebates.
- Explain the term short term capital gain.
- What do you mean by assessee?
- Briefly distinguish between Assessment and Financial year.
- Briefly Explain the difference between Capital and Revenue expense.
- What are any four items available for deduction to individual under section 80C and 80CCC?
- What are any four incomes of others persons to be included Assessee's income?
- Distinguish between business and profession.



SECTION-B

- Mrs Mamta Sharma owns 3 house properties situated in Delhi (Janakpuri, Rohini and Karol Bagh). The particulars of the houses are as under for the financial year 2017-18:

	House I (Janakpuri) Rs.	House II (Rohani) Rs.	House III (Karol Bagh) Rs.
Municipal Value	1,20,000	1,80,000	2,40,000
Fair Rent	1,60,000	2,00,000	2,60,000
Standard Rent	1,40,000	2,30,000	2,50,000
Actual Rent (per month)	12,000	16,000	21,000
Period of vacancy	Nil	2 months	6 months
Municipal taxes for the year	20% of Municipal value	20% of Municipal value	20% of Municipal value
Municipal tax paid during the year	20% of Municipal value	20% of Municipal value	20% of Municipal value

Compute the income under the head house property of all the 3 properties.

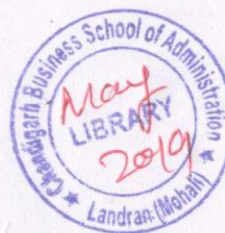
- 'Every assessee is a person, but every person need not be an assessee'. Critically examine the statement with reference to the relevant definitions under the provisions of the Income Tax Act, 1961.
- Dr.Aabir Sharma is serving as an Assistant Professor in one of the reputed University located at national capital New Delhi. 'Aabir' furnishes the following details of his salary income for the financial year 2017-18 :

	Indian Rupees (INR)
Basic Pay	95,000 p.m.
Dearness Allowance	7% of basic pay
Entertainment Allowance	2,000 p.m.
Employer's and his own contribution to unrecognized Provident Fund	12% of Basic Pay+ Dearness Allowance
City Compensatory Allowance	2,500 p.m.
Medical Allowance	2,000 p.m.
Professional Development Allowance (Fully utilized for attending conferences and other academic purpose)	2,500 p.m.
House Rent Allowance	20% of basic pay
Transport Allowance	4500 p.m.
Communication allowance	1000 pm.

Compute his taxable income from salary for the assessment year 2018- 19.

5. What are the incomes chargeable under the head "Income from other sources"?
6. What do you mean by "Set-off and carry forward of losses"? Which losses can be carried forward?
7. a) On 15th November, 2017 Mohan sold 1 kg. of gold, the sale consideration of which was 35,00,000. He acquired the gold on August 18, 2000 for 20, 00,000. Fair market value of 1 kg. of gold on April 1, 2001 was 25,62,000. Find out the amount of capital gain chargeable to tax for the assessment year 2018-19 using the cost inflation index.
CII for 2001-02 = 100 and 2017-18 = 272
- b) What are 'capital assets'? What items are not included in capital assets?

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B.Com. (Professional) (2013 to 2017 Batch) (Sem.-5)

MARKETING MANAGEMENT

Subject Code : BCOP-503

M.Code : 70423

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 :
- Define the term "marketing management".
 - What is targeting?
 - Identify important bases of market segmentation.
 - What is the meaning of product mix?
 - Why is it important to study buying behaviour?
 - What are various stages of the product life cycle?
 - Define the term brand equity.
 - What is meaning of consumerism?
 - Define Green marketing.
 - What is meaning of publicity?



SECTION-B

- 2) Outline the various stages in the marketing management process, by citing suitable illustrations.
- 3) What are various factors influencing consumer buying behaviour? Explain various steps involved in the buying process, with examples.
- 4) Explain the process involved in new product development and launch, by citing appropriate examples.
- 5) What are objectives of pricing? Identify important factors to be kept in mind while taking pricing decisions. Outline alternative methods of fixing prices for a product.
- 6) Explain distinguishing features of various elements of promotional mix, with appropriate examples.
- 7)
 - a. Outline the concept of customer relationship management.
 - b. Explain features of important channels of distribution.

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B.Com. (2013 to 2017 Batch) (Sem.-5)

MANAGEMENT ACCOUNTING

Subject Code : BCOP-504

M.Code : 70424

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 a student has to attempt any FOUR questions.

SECTION-A

Q1. Answer briefly :

- a) What is the main difference between financial and management accounting?
- b) What is trend analysis?
- c) Write the name of **any four** balance sheet ratios.
- d) What are the main tools of financial analysis?
- e) Explain the term Management Audit.
- f) What is the main objective of preparing Fund Flow Statement?
- g) What is the significance of working capital turnover ratio?
- h) Explain Debt service ratio.
- i) What do you mean by investment activities?
- j) What do you mean by management reporting?



SECTION-B

Q2. From the following information Mamrash Co. Ltd.

	Amount in Rs.
Cost of goods sold	4,50,000
Net Sales	6,00,000
Operating Expenses	75,000
Closing stock	45,000
Cash in hand	10,000
Debtors	25,000
Cash at bank	50,000
Creditors	60,000
Short term loans	20,000
Long Term Loans	2,00,000
Reserves and surpluses	1,50,000
Equity Capital	3,00,000

You are required to calculate following ratios :

- a) Gross profit ratio
- b) Net Profit ratio
- c) Stock turnover ratio
- d) Debt Equity Ratio
- e) Current ratio

Q3 The summarized balance sheet of Samson Ltd. as on 31.12.17 and 31.12.2018 are as follows :

Liabilities	31.12.17	31.12.2018	Assets	31.12.17	31.12.2018
	Amount in Rs.	Amount in Rs.		Amount in Rs.	Amount in Rs.
Share capital	4,00,000	5,00,000	Fixed Assets	4,00,000	6,50,000
Reserves and surpluses	3,00,000	3,50,000	Goodwill	1,00,000	50,000
P/Loss Account	1,00,000	1,50,000	Investment	2,00,000	4,50,000
Creditors	2,00,000	3,50,000	Stock	1,50,000	2,50,000
Tax Provision	1,00,000	1,50,000	Debtor	2,50,000	3,00,000
12% Loans	1,00,000	3,00,000	Cash at bank	75,000	50,000
			Cash in hand	25,000	50,000
Total	12,00,000	18,00,000	Total	12,00,000	18,00,000

Additional Details :

- a) Investment costing Rs. 20,000 were sold for Rs. 25,000.
 - b) Tax provision made during the year was Rs. 20,000.
 - c) During the year part of fixed assets costing Rs 1,00,000 was sold for Rs 1,20,000.
- You are required to prepare cash flow statement.

- Q4 The summarized balance sheet of Samson Ltd. as on 31.12.2017 and 31.12.2018 are as follows:

Liabilities	31.12.17	31.12.2018	Assets	31.12.17	31.12.2018
	Amount in Rs.	Amount in Rs.		Amount in Rs.	Amount in Rs.
Share capital	6,50,000	9,00,000	Fixed Assets	9,00,000	12,50,000
Preference share capital	5,50,000	4,50,000	Goodwill	5,00,000	4,50,000
P/Loss Account	2,00,000	3,50,000	Market securities	4,00,000	4,50,000
Creditors	4,00,000	5,50,000	Stock	2,50,000	2,50,000
Tax Provision	2,00,000	3,50,000	Debtor	1,50,000	4,00,000
% Debentures	2,00,000	3,00,000	Cash at bank	1,75,000	2,00,000
Short term loans	3,00,000	2,00,000	Cash in hand	1,25,000	1,00,000
Total	25,00,000	31,00,000	Total	25,00,000	31,00,000

Additional Details :

- Tax provision made during the year was Rs.1,00,000
- Goodwill of Rs. 50,000 was written off during the year.
- During the year part of fixed assets costing Rs 2,00,000 was sold for Rs 2,50,000 and depreciation of Rs. 50,000 was provided during the year.

You are required to prepare fund flow statement.

- Q5 Management Accounting is the extension of Financial Accounting. Elucidate and explain the need of Management Accounting.
- Q6 How the financial position of firms can be analyzed from the investor, creditor and a preference shareholder?
- Q7 Write short notes on :
- Common size statement
 - Comparative statement
 - EBIT-EPS Analysis

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