

Roll No.

Total No. of Questions : 11

Total No. of Pages : 04

B.Com (Honours)/B.A. (JAMC)/BHMCT (UGC)/B.Sc.Honours
(Microbiology)/B.Sc. - Honours (Nutrition and Dietetics)/B.Sc. (AI&ML)/
B.Sc. (BT/FD/IT/G&WD)/MLS/OTT/Radiotherapy Technology/B.Voc.
(Child Caregiver)/BTTM/BBA/BBA(SIM)/BCA (Sem-1)

HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES

Subject Code : HVPE101-18

M.Code : 93322

Date of Examination : 14-01-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. Section-A is compulsory ONE mark each.
3. Section-B contains FIVE questions of FOUR marks each attempt all questions.
4. Section-C contains FIVE questions of SIX marks each attempt all questions.

SECTION-A

(10 × 1 = 10)

1. Fill in the blanks / True / False :

- i) Right understanding + = Mutual prosperity.
ਸਹੀ ਸਮਝ + = ਪਾਰਸਪਰਿਕ ਸਮਝ
ਠੀਕ ਮਸਝ + = ਆਪਸੀ ਖੁਸ਼ਹਾਲੀ
- ii) Animal order in nature contains and
ਪ੍ਰਕ੍ਰਿਤਿ ਮੇਂ ਪਸ਼ੂ ਆਦੇਸ਼ ਮੇਂ ਔਰ ਹੋਤਾ ਹੈ।
ਕੁਦਰਤ ਵਿੱਚ ਪਸ਼ੂ ਆਦੇਸ਼ ਵਿੱਚ ਅਤੇ ਹੁੰਦਾ ਹੈ।
- iii) Self-exploration is the process for Education.
ਆਤਮ-ਅਧਿਯਾਨ शिक्षा के लिए प्रक्रिया है।
ਸਵੈ-ਅਧਿਯਾਨ ਸਿੱਖਿਆ ਲਈ ਪ੍ਰਕਿਰਿਆ ਹੈ।
- iv) To be in a state of liking is
ਪਸੰਦ ਕੇ ਹਿਸਾਬ ਸੇ ਏਕ ਅਵਸਥਾ ਮੇਂ ਹੋਤਾ ਹੈ।
ਪਸੰਦ ਦੇ ਹਿਸਾਬ ਵਲੋਂ ਇੱਕ ਦਸ਼ਾ ਵਿੱਚ ਹੋਣਾ ਹੈ।

v) Physical facilities are necessary but for humans.

ਭੌਤਿਕ ਸੁਵਿਧਾਏਂ ਸਨੁਘ ਕੇ ਲਿਏ ਆਵਸ਼ਯਕ ਹੈ, ਲੇਕਿਨ ਹੈ।

ਭੌਤਿਕ ਸਹੂਲਤਾਂ ਮਨੁੱਖ ਲਈ ਜ਼ਰੂਰੀ ਹਨ, ਲੇਕਿਨ ਹਨ।

vi) The value "care" is related with body.

ਸੂਲਯ "ਧਿਆਨ" ਸ਼ਰੀਰ ਕੇ ਸਾਥ ਸੰਬੰਧਿਤ ਹੈ।

ਮੁੱਲ ਧਿਆਨ ਸਰੀਰ ਦੇ ਨਾਲ ਸਬੰਧਤ ਹੈ।

vii) There is no self-regulation in nature.

ਪ੍ਰਕ੍ਰਿਤਿ ਮੇਂ ਕੋਈ ਆਤਮ ਨਿਯਮਨ ਨਹੀਂ ਹੈ।

ਕੁਦਰਤ ਵਿੱਚ ਕੋਈ ਆਤਮ ਨਿਯਮਨਤਾ ਨਹੀਂ ਹੈ।

viii) Developing ethical competence in individual ensures professional ethics.

ਯਕਿਨ ਮੇਂ ਨੈਤਿਕ ਕਸ਼ਮਤਾ ਕਾ ਵਿਕਾਸ ਪੇਸ਼ੇਵਰ ਨੈਤਿਕਤਾ ਸੁਨਿਸ਼ਚਿਤ ਕਰਤਾ ਹੈ।

ਵਿਅਕਤੀ ਵਿੱਚ ਨੈਤਿਕ ਸਮਰੱਥਾ ਦਾ ਵਿਕਾਸ ਪੇਸ਼ੇਵਰ ਨੈਤਿਕਤਾ ਪੱਕੀ ਕਰਦਾ ਹੈ।

ix) Holistic technologies should be eco-friendly and people-friendly.

ਸਮਗ੍ਰ ਪ੍ਰਾਈਓਗਿਕਲ ਪਰਿਆਵਰਨ ਕੇ ਅਨੁਕੂਲ ਔਰ ਲੋਗੋਂ ਕੇ ਅਨੁਕੂਲ ਹੋਨਾ ਚਾਹਿਏ।

ਸਰਬੰਗੀ ਤਕਨੀਕਾਂ ਵਾਤਾਵਰਣ ਦੇ ਅਨੁਕੂਲ ਅਤੇ ਲੋਕਾਂ ਦੇ ਅਨੁਕੂਲ ਹੋਣੀਆਂ ਚਾਹੀਦੀਆਂ ਹਨ।

x) Existence is nature submerged in space.

ਅਸਤਿਤਵ ਅੰਤਰਿਕਸ਼ ਮੇਂ ਡੁਬੇ ਹੁਏ ਪ੍ਰਕ੍ਰਿਤਿ ਹੈ।

ਅਸਤੀਤਵ ਖਲਾਅ ਵਿੱਚ ਸਮਾਈ ਹੋਈ ਕੁਦਰਤ ਹੈ।

SECTION-B

(4 × 5 = 20)

2. What do you mean by SVDD, SSDD and SSSS? How is the transformation possible from SSDD to SSSS?

ਆਪਕਾ SVDD, SSDD ਔਰ SSSS ਸੇ ਕਯਾ ਸਰਲਤਾ ਹੈ? SSDD ਸੇ SSSS ਕੇ ਲਿਏ ਪਰਿਵਰਤਨ ਕੈਸੇ ਸੰਭਵ ਹੈ?

ਤੁਹਾਡਾ SVDD, SSDD ਅਤੇ SSSS ਤੋਂ ਕੀ ਮਤਲਬ ਹੈ? SSDD ਤੋਂ SSSS ਤੱਕ ਦੀ ਤਬਦੀਲੀ ਕਿਸ ਤਰ੍ਹਾਂ ਸੰਭਵ ਹੈ?

3. What are the implications of value based living?

ਮੂਲ ਆਧਾਰਿਤ ਜੀਵਨ ਧਾਰਨ ਦੇ ਅਚਲੇ ਪਰਿਣਾਮ ਕੀ ਹਨ?

ਕਦਰਾਂ ਕੀਮਤਾਂ ਆਧਾਰਿਤ ਜੀਵਨ ਜੀਉਣ ਦੇ ਚੰਗੇ ਨਤੀਜੇ ਕੀ ਹਨ?

4. Describe basic human aspirations. What are the requirements to fulfill basic human aspirations?

ਬੁਨਿਆਦੀ ਮਾਨਵੀ ਆਕਾਂਸ਼ਾਵਾਂ ਕੀ ਹਨ? ਬੁਨਿਆਦੀ ਮਾਨਵੀ ਆਕਾਂਸ਼ਾਵਾਂ ਨੂੰ ਪੂਰਾ ਕਰਨ ਦੇ ਲਈ ਆਵਸ਼ਯਕਤਾਵਾਂ ਕੀ ਹਨ?

ਬੁਨਿਆਦੀ ਮਾਨਵੀ ਇੱਛਾਵਾਂ ਕੀ ਹਨ? ਬੁਨਿਆਦੀ ਮਾਨਵੀ ਇੱਛਾਵਾਂ ਨੂੰ ਪੂਰਾ ਕਰਨ ਲਈ ਜ਼ਰੂਰਤਾਂ ਦਾ ਵਰਣਨ ਕਰੋ।

5. Explain the process of self-exploration with the help of a suitable diagram.

ਆਪਣੇ ਆਪ ਨੂੰ ਜਾਣਨ ਦੀ ਪ੍ਰਕਿਰਿਆ ਨੂੰ ਸਮਝਾਓ।

ਇੱਕ ਢੁਕਵੇਂ ਚਿੱਤਰ ਦੀ ਮਦਦ ਨਾਲ ਆਤਮ-ਅਧਿਐਨ ਦੀ ਪ੍ਰਕਿਰਿਆ ਨੂੰ ਸਮਝਾਓ।

6. What are the salient unethical practices in the profession at present? Analyze the root cause and possible solution.

ਮੌਜੂਦਾ ਸਮੇਂ ਦੇ ਪੇਸ਼ੇ ਦੇ ਮੁੱਖ ਅਨੈਥਿਕ ਪ੍ਰਣਾਲੀਆਂ ਕੀ ਹਨ? ਮੂਲ ਕਾਰਨ ਅਤੇ ਸੰਭਵ ਸਮਾਧਾਨ ਦਾ ਵਿਸ਼ਲੇਸ਼ਣ ਕਰੋ।

ਮੌਜੂਦਾ ਸਮੇਂ ਦੇ ਵਿੱਚ ਪੇਸ਼ੇ ਦੇ ਮੁੱਖ ਅਨੈਥਿਕ ਪ੍ਰਣਾਲੀਆਂ ਕੀ ਹਨ? ਮੂਲ ਕਾਰਨ ਅਤੇ ਸੰਭਵ ਸਮਾਧਾਨ ਦਾ ਵਿਸ਼ਲੇਸ਼ਣ ਕਰੋ।

SECTION-C

(6 × 5 = 30)

7. What are the broad holistic criteria for evaluation of technologies, production systems and management models? How do they map with the comprehensive human goal?

ਪ੍ਰਾਗਮਾਟਿਕ, ਉਤਪਾਦਨ ਪ੍ਰਣਾਲੀਆਂ ਅਤੇ ਪ੍ਰਬੰਧਨ ਮਾਡਲਾਂ ਦੇ ਮੁੱਖ ਮਾਪਦੰਡ ਕੀ ਹਨ? ਇਹ ਮਾਪਦੰਡ ਮਨੁੱਖੀ ਲਕਸ਼ ਦੇ ਨਾਲ ਮੇਲ ਖਾਂਦੇ ਹਨ?

ਉਤਪਾਦਨ ਪ੍ਰਣਾਲੀਆਂ ਅਤੇ ਪ੍ਰਬੰਧਨ ਮਾਡਲਾਂ ਦੀ ਪ੍ਰਗਤੀ ਕਰਨ ਲਈ ਵਿਆਪਕ ਸੰਪੂਰਨ ਮਾਪਦੰਡ ਕੀ ਹਨ? ਕਿਵੇਂ ਉਹ ਵਿਆਪਕ ਮਨੁੱਖੀ ਲਕਸ਼ ਦੇ ਨਾਲ ਮੇਲ ਖਾਂਦੇ ਹਨ?

8. What do you mean by Comprehensive Human Goal? Elaborate.

ਵਿਆਪਕ ਮਨੁੱਖੀ ਲਕਸ਼ ਕੀ ਮਤਲਬ ਹੈ? ਵਿਸਤਾਰ ਦੇ ਨਾਲ ਦੱਸੋ।

ਵਿਆਪਕ ਮਨੁੱਖੀ ਲਕਸ਼ ਕੀ ਮਤਲਬ ਹੈ? ਵਿਸਤਾਰ ਦੇ ਨਾਲ ਦੱਸੋ।

9. What is ethical human conduct? Explain in terms of values, policies and character.

ਨੈਥਿਕ ਮਨੁੱਖੀ ਆਚਰਣ ਕੀ ਹੈ? ਮੁੱਲਾਂ, ਨੀਤੀਆਂ ਅਤੇ ਚਰਿਤ੍ਰ ਦੇ ਸੰਦਰਭ ਦੇ ਨਾਲ ਦੱਸੋ।

ਨੈਥਿਕ ਮਨੁੱਖੀ ਆਚਰਣ ਕੀ ਹੈ? ਕਦਰਾਂ ਕੀਮਤਾਂ, ਨੀਤੀਆਂ ਅਤੇ ਚਰਿਤ੍ਰ ਦੇ ਸੰਦਰਭ ਦੇ ਨਾਲ ਦੱਸੋ।

10. What is the expanse of human living? Why it is necessary to understand harmony at all levels? Critically evaluate the current state of living at the level of Self.

ਮਨੁੱਖੀ ਜੀਵਨ ਦਾ ਖੇਤਰ ਕਿੰਨਾ ਹੈ? ਸਾਰੇ ਪੱਧਰਾਂ 'ਤੇ ਸਮਝਣਾ ਕਿਉਂ ਜ਼ਰੂਰੀ ਹੈ? ਆਪਣੇ ਆਪ ਦੇ ਪੱਧਰ ਉੱਤੇ ਹਰ ਇੱਕ ਦੀ ਵਰਤਮਾਨ ਸਥਿਤੀ ਦਾ ਮੁਲਾਂਕਣ ਕਰੋ।

ਮਨੁੱਖੀ ਜੀਵਨ ਦਾ ਖੇਤਰ ਕਿੰਨਾ ਹੈ? ਸਾਰੇ ਪੱਧਰਾਂ ਉੱਤੇ ਤਾਲਮੇਲ ਸਮਝਣਾ ਕਿਉਂ ਜ਼ਰੂਰੀ ਹੈ? ਆਪਣੇ ਆਪ ਦੇ ਪੱਧਰ ਉੱਤੇ ਹਰ ਇੱਕ ਦੀ ਵਰਤਮਾਨ ਸਥਿਤੀ ਦਾ ਮੁਲਾਂਕਣ ਕਰੋ।

11. Compare the Four Orders in Nature on the basis of their salient aspects.

ਸੂਰਜ ਪ੍ਰਣਾਲੀਆਂ ਦੇ ਆਧਾਰ 'ਤੇ ਪ੍ਰਕ੍ਰਿਤੀ ਦੇ ਚਾਰ ਆਦੇਸ਼ਾਂ ਦੀ ਤੁਲਨਾ ਕਰੋ।

ਮੁੱਖ ਪਹਿਲੂਆਂ ਦੇ ਆਧਾਰ ਉੱਤੇ ਕੁਦਰਤ ਵਿੱਚ ਚਾਰ ਆਦੇਸ਼ਾਂ ਦੀ ਤੁਲਨਾ ਕਰੋ।

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Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

B.Com. (Hons) (Sem.-1)

B.Com. (Hons) (Sem.-I)
BUSINESS ORGANIZATION AND MANAGEMENT

Subject Code : BCOM 101-18

M.Code : S75090

Date of Examination : 18-01-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

- 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. Explain briefly:
- Is management an art or science?
 - Define scientific management.
 - What are the essential skills of the manager?
 - What do you understand by business ethics?
 - Mention Line v/s Staff functions.
 - Enlist the differences between delegation and decentralization.
 - What are the different types of plans?
 - Distinguish between formal and informal organization.
 - What is need hierarchy theory?
 - Differentiate between the recruitment and selection.

SECTION-B

UNIT-I

2. Define the term 'Management'. Explain the function and scope of Management.
3. Explain the different schools of management. Discuss the contribution of human behavior school.

UNIT-II

4. "Decision making is the primary task of management". Discuss this statement and explain the process of decision making.
5. Discuss the arguments against and in favor of social responsibility of business.

UNIT-III

6. What do you mean by organizing? Discuss the process of organizing.
7. What are the different bases of departmentation? Compare departmentation by function & product.

UNIT-IV

8. Define the concept of control. Discuss the scope and process of control.
9. What do you mean by Span of Management? Discuss the nature and significance.

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Total No. of Questions : 09

Total No. of Pages : 02

B.Com. (Hons) (Sem.-1)

MANAGERIAL ECONOMICS

Subject Code : BCOMGE101-18

M.Code : S75092

Date of Examination: 20-01-2025

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 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. Answer briefly:

- Define Opportunity cost Principle.
- What do you mean by Cross Elasticity of Demand?
- Define Price Line.
- Express the relationship between Returns to Scale and Returns to Factor.
- Write the limitations of Indifference Curve.
- Why the short run AC curve is U-Shaped?
- Distinguish Selling Costs and Production Costs.
- What do you mean by Collusive Oligopoly?
- Why the Supply Curve moves upward?
- Define Producer's Equilibrium.

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2. What do you mean by Managerial Economics? Discuss the role of Managerial Economics in Decision Making.
3. Define Price Elasticity of Demand. How the price elasticity of determined by different methods?

UNIT-II

4. Define Indifference Curve. Discuss the properties of Indifference Curve.
5. Distinguish short run and long run Production Function.

UNIT-III

6. Express the cost and production function.
7. Explain the relationship between Total Revenue, Average Revenue and Marginal Revenue. How the Elasticity of Demand is determined from the mutual relationship of TR, AR and MR?

UNIT-IV

8. Define Kinked Demand Curve Hypothesis. Why the Price Rigidity prevails under Oligopoly? Explain.
9. What do you mean by Pricing Practices? Write the types of Pricing Practices.

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Total No. of Pages : 02

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B.Com(Hons) (Sem.-1)
BUSINESS ORGANIZATION AND MANAGEMENT

Subject Code : BCOM101-18

M.Code : 75090

Date of Examination:18-12-2024

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
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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

1. Write short notes on:

- a) Define Staffing.
- b) What is CSR?
- c) What do you mean by formal organisation?
- d) Define Morale and Productivity.
- e) Define Theory Y.
- f) Write the hierarchy of Maslow's need theory.
- g) Explain the term "gang plank".
- h) Define Delegation.
- i) What are various hygiene factors of motivation?
- j) Define administration.

SECTION-B

UNIT-I

2. Discuss various functions of management in detail.
3. Explain Peter F. Drucker's contribution to contemporary management thought.

UNIT-II

4. Explain the process and utility of MBO programme in organisation.
5. Why CSR is compulsory for an organisation? Also explain factors affecting it.

UNIT-III

6. Describe the meaning and nature of accountability.
7. Explain various types of organisation structures prevailing in Indian scenario. Give suitable examples.

UNIT-IV

8. "Motivation is an instinct or inner urge to respond to a work situation". Explain.
9. **Write short note on :**
 - a) Factors affecting Span of Control.
 - b) Vroom's Expectancy model.

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Total No. of Pages : 02

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B.Com(Hons) (Sem.-1)
MANAGERIAL ECONOMICS
Subject Code : BCOMGE-101-18
M.Code : 75092
Date of Examination:20-12-2024

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 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. Answer briefly:
 - a. PPC.
 - b. Managerial Economics.
 - c. Demand forecasting.
 - d. Isoquants.
 - e. Production Function.
 - f. Revenue.
 - g. Cost.
 - h. Difference between perfect and monopoly market competition.
 - i. Oligopoly.
 - j. Commodity Pricing.

SECTION-B

UNIT-I

2. *"The application of economics theory to the problems of management is referred as managerial economics."* Discuss in detail the above statement highlighting the nature and scope of managerial economics.
3. *"There is inverse relationship between the change in the quantity demanded of the commodity as well as the change in the price of the commodity respectively."* Discuss the statement and also discuss why it slopes downwards and also the various situations when it is sloped upwards.

UNIT-II

4. What is Productivity? Discuss the various production curves in detail with their relationship.
5. What is the difference between Indifference curve and Isoquant curve? Discuss the properties of Isoquants in detail.

UNIT-III

6. Discuss the various revenue curves in detail.
7. Discuss the relationship between cost and production function in detail. Also discuss the determinants of cost.

UNIT-IV

8. Discuss the equilibrium of firm and industry under monopoly market situation in detail.
9. Write short notes on :
 - a. Supply curve.
 - b. Economics of Advertisement Costs.

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Total No. of Questions : 09

Total No. of Pages : 03

B.Com. (Hons) (Sem.-1)

FINANCIAL ACCOUNTING

Subject Code : BCOM 102-18

M.Code : 75091

Date of Examination: 23-12-2024

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. Answer briefly:

- a. Define Book Keeping.
- b. Convention of Materiality.
- c. Double Entry Framework.
- d. Accounting as an information system.
- e. Inter departmental transfers.
- f. Passage money
- g. Define branches.
- h. Royalty
- i. Joint Venture
- j. Branch Accounting

SECTION-B

UNIT-I

2. Define Financial Accounting. Explain in detail the nature, objectives and limitations.
3. Journalize the following transactions in books of K.K.Sons , post them into ledger and prepare a trial balance as on 30th June 2003.

June 1. Commenced business with a capital of 10,000.

June 3. Purchased office furniture for 1500.

June 5. Purchased goods from Mr. Anil for 3000.

June 10. Sold goods from Mr. Azad for 2500.

June 15. Received cash from Mr. Azad 2400 in full settlement.

June 20. Paid to Mr. Anil in cash 2800 and he allowed discount 200.

June 22. Sold goods for cash 800.

June 25. Opened a bank account with 1100.

June 28, Paid Salary to Mr. Gokul 400.

June 30. Withdrew cash from bank for personal use 300.

UNIT-II

4. Shah sends goods on consignment to Rao. The terms are, Rao will receive 10% commission on the invoice price (which is cost plus 25%) and 20% of any price realized above the invoice price. Rao will meet his expenses himself, goods to be sent freight paid.

Shah sent goods costing Rs. 1,60,000 and spent Rs. 15,000 on freight, forwarding etc. Rao accepted a bill of exchange for Rs. 1,60,000 immediately on receiving the consignment. His expenses were Rs. 2,000 as rent and 1,000 as insurance. Rao sold $\frac{3}{4}$ th of the goods for Rs. 1,95,000. Part of the sales were on credit and one customer failed to pay Rs. 4000.

Give consignment account and Rao's account in the books of Shah and important ledger account in the books of Rao.

5. Discuss different methods used to record joint venture transactions.

UNIT-III

6. What is departmental accounting? Explain the basis of allocation of expenses over various departments.
7. What are Voyage accounts? Discuss the accounting treatment in case of complex voyage accounts with the help of a example.

UNIT-IV

8. What are the branch accounts? How many types of branches are there? What entries are made in the books of company to incorporate branch's trial balance?
9. X Ltd. of Mumbai has a branch in Delhi. The head office sends goods to the branch at cost of 50%. From the following data, Prepare necessary accounts in the books of H.O

under stock and debtors system :	Rs.
Goods sent from head office at invoice price	50,000
Returns to head office	1,000
Cash sales	35,500
Credit sales	8,000
Stock at the beginning of year	10,000
Stock at the close of year	11,000

NOTE : Disclosure of identity by writing mobile number or making passing request on any page of Answer sheet will lead to UMC against the Student.

Roll No.

Total No. of Pages : 03

Total No. of Questions : 09

Bachelor of Commerce (Honours) (Sem.-1)

FINANCIAL ACCOUNTING

Subject Code : BCOM 102-18

M.Code : S75091

Date of Examination: 24-01-2025

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. Answer briefly:

- a. What is Accounting Cycle?
- b. What is Income Statement?
- c. Who is Consignor?
- d. What is Net Profit?
- e. What is Cash Flow?
- f. What is Freight?
- g. What is Incomplete Voyage?
- h. What is Money Measurement Concept?
- i. What is Non-Operating Cost?
- j. What is a Port?

SECTION-B

UNIT-I

2. Discuss the various concepts and conventions used in accounting.
3. What are Final Accounts? Discuss how they are prepared.

UNIT-II

4. What is a Joint Venture? How would you determine the profits under different methods? Show with examples.
5. Discuss the major features of Consignment Accounts in detail.

UNIT-III

6. Titanic ship commenced its voyage Kolkata to Chennai on 31st March, 2019 to 30th April, 2019.

	Rs.
Brokerage	8000
Insurance	18000
Deprecation for 2 months	20000
Salaries	50000
Bunker Cost.....	4000
Light House Cost	3000

Freight earned for return journey Rs. 1,00,000 and for outward journey Rs. 25000. Primage is 10% on freight. Prepare Voyage Account.

7. Write a detailed note on the accounting treatment of apportionment of Expenses and Incomes under the Departmental Accounts.

UNIT-IV

8. What is the point of distinction between Branches and Departments? Discuss in detail.
9. What is Consolidated Profit and Loss Account? How it is prepared? Show with hypothetical example.

NOTE : Disclosure of identity by writing mobile number or making passing request on any page of Answer sheet will lead to UMC against the Student.