Roll No. [ ] Total No. of Pages : 04

Total No. of Questions : 09

B.Com. (Hons) (Sem.–3)

MANAGEMENT ACCOUNTING

Subject Code : BCOM 301/18

M.Code : 76649

Date of Examination : 02-12-2024

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. Write briefly:

a) Cash and cash equivalents

b) Comparative statement

c) Liquidity ratio

d) Write a short note of cash budget

e) Responsibility accounting

f) Financial measures

g) Financial accounting *vs* Management Accounting

h) Cash flow from operational activities

i) Nature of Management accounting

j) Functional Budgets.

SECTION-B

UNIT-I

2. '*Management accounting is nothing more than the use of financial information for management purpose*'. Explain the statement.

3. What do you understand by the analysis and interpretation of financial statement? Discuss their utility and significance to the management and other who are interest in the business?

UNIT-II

4. Describe the various ratios that are likely to help the management of a manufacturing units forming an opinion on the solvency position of business.

5. Prepare a flexible budget for overheads on the basis of the following data. Ascertain the overhead rates at 50%, 60% and 70% capacity.

	At 50% capacity (Rs.)
Variable overheads :	
Indirect material	3,000
Indirect labour	9,000
Semi-variable overheads :	
Electricity (40% fixed 60% variable)	15,000
Repairs (80% fixed 20% variable)	1,500
Fixed overheads:	
Depreciation	8,250
Insurance	2,250
Salaries	7,500
Total overheads	46,500
Estimated direct labour hours	93,000

UNIT-III

6. What is the purpose of preparing a cash flow statement? How is it prepared? Explain and illustrate.

7. From the following Balance sheet of Hari & Co. Ltd. as on 31st you are required to prepare Fund Flow Statement:

Balance Sheet

Liabilities	2022	2023	Assets	2022	2023
Equity Share Capital	2,00,000	2,00,000	Fixed Assets at Cost	10,00,000	10,00,000
7% Preference Share Capital	2,00,000	3,00,000	Less : Depreciation	2,60,000	3,10,000
				7,10,000	6,90,000
Capital Reserve		20,000	Trade Investments	1,10,000	90,000
General Reserve	1,80,000	2,10,000	Sundry Debtors	1,50,000	2,00,000
Debenture	3,00,000	2,00,000	Bills Receivable	1,70,000	2,50,000
Profit and Loss Ale	70,000	90,000	Preliminary Expenses	30,000	20,000
Sundry Creditors	50,000	30,000			
Bills Payable	20,000	30,000			
Bank Overdraft	50,000	50,000			
Provision for Income Tax	80,000	60,000			
Proposed Dividend	40,000	50,000			
	12,00,000	12,50,000		12,00,000	12,50,000

Additional Information

a) During the year 2003 depreciation provided for Rs. 1,00,000

b) Redeemed the debentures at Rs. 105

c) Sold one machine for Rs. 4,00,000 the cost of the machine was Rs. 80,000 and the depreciation provided for it amounted to Rs. 30,000 200. A Textbook of Financial Cost and Management Accounting.

d) Sold some trade investments at profit which was credited to capital reserve.

e) Decided to value the stock at cost whereas previously the practice was value stock at cost less 10%. The opening stock according to books was Rs. 63,000. The stock on 31st December 2013 was correctly valued at cost.

UNIT-IV

8. What do you mean by responsibility accounting? What are its merits and demerits?

9. Explain clearly the term cost centre, revenue centre, profit centre and investment centre and their utility to management.

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Roll No. Total No. of Pages : 02

Total No. of Questions : 09

B.Com(Hons) (Sem.–3)

WORKSHOP ON IT TOOLS FOR BUSINESS & E-COMMERCE

Subject Code : BCOMSEC 301-18

M.Code : 76653

Date of Examination : 10-12-2024

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. **Write briefly :**

a) Define Formula Bar.

b) Write the steps to create, rename and delete the directory.

c) Convert binary number 10011101 into decimal number.

d) What is internet advertising?

e) Primary memory *vs* secondary memory

f) Compare impact and non-impact printer.

g) Write the steps to insert dates into the footer in the PowerPoint presentation.

h) Write the advantages of mail-merge.

i) What is the use of menu bar in MS Power Point?

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. a) Discuss the various alignments and text formatting in MS Word.

b) Explain the use of Tables in adding and deleting the records in word processing by taking suitable examples.

5. Discuss the steps of designing presentation in PowerPoint slide.

UNIT-III

6. Explain various statistical and financial 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. Describe in detail, the concept of e-commerce. How are the various models of e-commerce used in real life scenario?

9. Discuss the applications of IT in the commerce field. Explain by citing practical examples.

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Roll No. [ ] Total No. of Pages : 02

Total No. of Questions : 09

B.Com(Hons) (Sem.–3)

INDIAN ECONOMY

Subject Code : BCOMGE301-18

M.Code : 76652

Date of Examination: 05-12-2024

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. **Write briefly:**

a) Define Privatization.

b) Write a short note on Social objectives of Economic Planning.

c) Explain in brief limitations of WTO.

d) Write a short note on Main pillars of Green revolution.

e) How is black money generated?

f) Explain in brief the types of Unemployment.

g) What are the problems faced by the Poor?

h) Distinguish between Public sector and Private sector.

i) What do you mean by Balance of Trade?

j) Explain in brief the impact of Globalization on Indian Economy.

SECTION B

UNIT-I

2. Explain the meaning and types of Inflation. Also Explain the remedies available to tackle inflation.

3. Highlight important demographic features of Indian Population. Also explain the effects of Population explosion in India.

UNIT-II

4. *"The Green revolution was a period when the productivity of a global agriculture increased dramatically as a result of new advances."* Explain.

5. Explain Cottage and Small Industry. What are the major problems for growth of these industries? Also explain government initiatives taken for Cottage and Small industries.

UNIT-III

6. Discuss the nature of Economic Planning in India. Differentiate between Planning Commission *vs* NITI Aayog.

7. What role does fiscal policy play in the economic development of India? To what extent has fiscal policy been a useful tool for promoting economic growth in the country?

UNIT-IV

8. Draw a detailed discourse of the recent foreign trade policy of India. Also outline what changes have been introduced in the new policy as compared to the former ones?

9. Show the structure of WTO with a flow chart along with a brief description of its bodies.

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Roll No. [ ] Total No. of Pages : 02

Total No. of Questions : 09

B.Com (Hons) (Sem.–3)

MERCANTILE LAW

Subject Code : BCOM 302-18

M.Code : 76650

Date of Examination: 25-11-2024

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

I. **Write briefly:**

a) Briefly differentiate between agreement and contract.

b) Explain the term "Consideration".

c) How is a contract null and void?

d) Who cannot be admitted as a partner?

e) Explain the features of the agency.

f) Distinction between sale and hire-purchase agreement.

g) Discuss the objectives of the Consumer Protection Act, 1986.

h) Differentiate between Promissory Note and Bill of Exchange.

i) Explain the term "Acceptor".

j) What is drawer and drawee in bill of exchange?

SECTION-B

UNIT-I

2. "*Acceptance is to offer what a lighted match is to a barrel of gunpowder.*" Elucidate the statement and discuss the essentials of a valid acceptance.

3. What is a discharge of contract? Discuss in detail the various ways in which a contract is said to be discharged.

UNIT-II

4. "*Dissolving a partnership firm is different from dissolving a partnership*". Do you agree with the statement? Why or Why not? Also, discuss the ways of dissolving a partnership firm.

5. Explain the contract of bailment and discuss the essential features of the contract of bailment.

UNIT- III

6. "*For a price, there should be an offer to buy or sell products*". With regard to this statement discuss the formalities of the contract of sale.

7. Elucidate in detail the rights of an unpaid seller.

UNIT-IV

8. "*A negotiable instrument is legal tender money*". Comment and discuss the characteristics and classification of the negotiable instrument.

9. Explain in detail the penalties for dishonour of certain cheques.

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Roll No. [| | | | | | | | | | |] Total No. of Pages : 02

Total No. of Questions : 09

B.Com(Hons) (Sem.–3)

HUMAN RESOURCE MANAGEMENT

Subject Code : BCOM 303/18

M.Code : 76651

Date of Examination: 28-11-2024

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. **Write briefly:**

a) Distinguish between placement and induction.

b) Is environmental scanning needed for HRM?

c) What is meant by BARS?

d) State points of distinction between HRM and HRD.

e) What is lay-off?

f) Distinguish incentives and fringe benefits.

g) Explain job rotation.

h) Explain briefly on career and succession planning.

i) What do you mean by 'halo error' in performance appraisal?

j) Explain career life cycle.

SECTION-B

UNIT-I

2. "*As organizations become more global, HRP becomes more important and complex.*" Elucidate.

3. Discuss the role of HR manager in modern organizations in developing its human resources consistent with the needs of individual, organization and society.

UNIT-II

4. Clearly define and discuss the relationship among job analysis, job description and job specification.

5. "*Wrong selection adds to the bureaucratic costs.*" Discuss and justify your comments.

UNIT-III

6. What is T and D Programme? Explain some important common T and D programmes conducted in corporate sector today.

7. What is career planning? What are the challenges today's managers are facing in career advancement?

UNIT-IV

8. Differentiate wage and salary. Discuss the role of money in motivating employees. How will you formulate a good incentive scheme?

9. "*Performance appraisal is not merely for appraisal but is for accomplishment and improvement of performance.*" Discuss.

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