

Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

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

ENTREPRENEURSHIP DEVELOPMENT

Subject Code : BCOM-GE-401-18

M.Code : 77412

Date of Examination : 29-05-2023

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

Q1. Write short notes on :

- a. Discuss Entrepreneurial Traits in brief.
- b. Explain the concept of trading entrepreneur?
- c. Distinguish between entrepreneurship and intrapreneurship.
- d. What do you mean by Business Plans?
- e. What are the characteristics of a Micro, Small or Medium Enterprise?
- f. What do you mean by Policy Instruments?
- g. What are Industrial Clusters?
- h. What do you mean by Exit and End of a Venture?
- i. Write a short note on SIDBI.
- j. Discuss lease funding in brief.



SECTION-B

UNIT-I

2. Discuss the different theories of Entrepreneurship. Do you think that each theory is complete in itself?
3. Explain the factors determining the entrepreneurship growth in India. Also discuss the obstacles of entrepreneurial growth in India.

UNIT-II

4. Elaborate the concept of Business Idea and Creativity. Also discuss the various blocks to creativity.
5. How MSME's are important for the development of a nation? Discuss the problems faced towards its development in Indian economy.

UNIT-III

6. Explain the concept of Entrepreneurial Development Programme (EDP). Discuss the role of government in developing entrepreneurship.
7. Why the emerging areas of business incubators and start-ups taking the front seat in modern economic development? Discuss the obstacles on the way to its success.

UNIT-IV

8. Explain the concept of Industrial Sickness? Discuss its causes and remedies.
9. Define Venture Capital. What are the salient features and functions of Venture Capital?

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Total No. of Pages : 02

B.Com. (Honours) (Sem.-4)
WORKSHOP ON COMPUTERISED ACCOUNTING

Subject Code : BOOMSEC-401-18

M.Code : 77413

Date of Examination : 19-05-2023

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. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1) Write briefly :

- a) Define Computerised Accounting.
- b) What is a Balance Sheet?
- c) List any two features of Tally ERP 9.
- d) Describe the need of Accounting Packages.
- e) What is Stock Group?
- f) Define Cash Book.
- g) Explain purpose of Purchase Invoice.
- h) Describe the purpose of Ledger.
- i) What is Current Liability?
- j) Explain the advantages of Computerised Accounting.

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SECTION-B

UNIT-I

2. Illustrate the advantages of Computerised Accounting.
3. Explain the development process of Computerised Accounting.

UNIT-II

4. Describe the components of Tally ERP 9.
5. List the functionalities of Tally ERP 9.

UNIT-III

6. Explain the procedure for creating ledgers.
7. Describe the different stock categories.

UNIT-IV

8. Differentiate between Balance Sheet and Cash Book.
9. Illustrate the different principal ratios using an example.

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

CORPORATE ACCOUNTING

Subject Code : BCOM-401-18

M.Code : 77409

Date of Examination: 26-05-2023

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. Answer Briefly :

- a) Note on Buy back of shares
- b) Meaning book building process
- c) Sweat equity shares
- d) Any two methods of calculating goodwill
- e) Note on NPA
- f) Note on Issue of shares for consideration other than Cash
- g) Short note on redemption of preference shares
- h) Sources of Bonus Shares to be issued
- i) Can a company declare dividend out of pre-incorporation profits?
- j) Format of balance sheet of a company as per Companies Act, 2013.

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SECTION-B

UNIT-I

2. What is Redemption of preference shares? Discuss the provisions of section 55 of the Companies Act, 2013 regarding issue and redemption of preference share.
3. From the following trail balance as on 31.03.2022, prepare trading and profit & loss A/c and Balancesheet:

Debit	Amount	Credit	Amount
Opening Stock	50000	Sales	415000
Purchases	310000	Creditors	40000
Debtors	111000	Capital	288600
Motor car	48000		
Wages	20000		
Drawings	4000		
Carriage inward	10000		
Carriage outward	22000		
Discount	18000		
Rates and taxes	5000		
Cash in hand	14100		
Salaries	32000		
Postage	11500		
Bad debts	2000		
Commission	35000		
Insurance	9000		
Advertisement	17000		
Furniture and fittings	22000		
Printing and Stationary	3000		
	743600		743600

Adjustments:

- a) Closing Stock Rs. 145000
- b) Mr. A had withdrawn goods worth Rs. 5000 during the year
- c) Purchases include purchases of furniture worth Rs. 10000.
- d) Debtors include Rs. 5000 as bad debts.
- e) Provision of bad debts is to be created at 5% on sundry debtors

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- f) Depreciation on furniture 10% and motor car 20%
- g) Salesman entitled to commission of 1% on net sales.

UNIT-II

4. Discuss Goodwill. Discuss the various methods of valuation of goodwill.

5. Following particulars are available:

Profits earned: 2016 - Rs.50000; 2017- Rs.60000; 2018- Rs.55000.

Normal rate of profit 10% Capital employed - Rs.300000

Profits included non-recurring profits on an average basis of Rs. 4000 out of which it was deemed that even non-recurring profits had a tendency of appearing at the rate of 1000 p.a.

Calculate Goodwill :

- a) as per five years purchase of super profits
- b) as per capitalization of super profit method
- c) as per capitalization of normal profits.

UNIT-III

- 6. Difference between amalgamation in nature of purchase and merger.
- 7. What is reconstruction? Difference between external and internal Reconstruction.

UNIT-IV

- 8. Give perform of revenue account of life insurance business.
- 9. Prepare (with imaginary figures) the balance sheet of a General insurance company.

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Total No. of Pages : 02

COMPANY LAW

Subject Code : BCOM-402-18

M.Code : 77410

Date of Examination : 17-05-2023

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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4. Students have to attempt any **ONE** question from each Sub-section.

SECTION-A

1. Write short notes on the following :
- a) Types of Company.
 - b) Pre-incorporation contract.
 - c) Draft the Agenda for the annual general meeting of a public limited company.
 - d) Statutory requirement in relation to prospectus.
 - e) E-Voting.
 - f) Doctrine of 'Ultra Vires'.
 - g) Special courts.
 - h) Restrictions on appointment of directors.
 - i) Discuss the importance of rotation of Auditors.
 - j) Distinguish between managing director and whole time director.

SECTION-B

UNIT-I

2. "A company is an artificial person, created by law with a perpetual succession and a common seal". Explain this statement.
3. Discuss the steps that are to be taken before a company can commence its business.

UNIT-II

4. What is a prospectus? Who are liable for mis-statements in a prospectus? Explain the extent of civil and criminal liability for such mis-statements.
5. What do you mean by article of Association? How it is different from memorandum of association?

UNIT-III

6. Can a director be removed from his office before the expiry of his term? If the director is aggrieved by such removal, what remedies are available to him?
7. How and in what circumstances can a company reduce, increase and recognize its share capital?

UNIT-IV

8. Explain composition and functions of National Company Law Appellate Tribunal.
9. Define Audit. Discuss the provisions relating to Auditors' Appointment.

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