

Roll No. 

Total No. of Pages: 02

Total No. of Questions: 09

**B.Com(Hons), Semester-3<sup>rd</sup>**  
**MANAGEMENT ACCOUNTING**

Subject Code: BCOM 301-18

M.Code: 76649

Date of Examination: 27-11-2025

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 subsections: Units-I, II, III & IV. Each subsection contains TWO questions, each carrying TEN marks each and student has to attempt any ONE question from each subsection.

Q. No.	Question	Course Outcome	Bloom's Level
<b>SECTION-A</b>			
1.	Answer briefly:		
a.	What is meant by the scope of management accounting?	CO-1	L1
b.	Compare financial accounting and cost accounting on any two bases.	CO-1	L2
c.	Define budgetary control.	CO-2	L1
d.	Explain the nature of ratio analysis in simple terms.	CO-2	L2
e.	List two objectives of budgetary control.	CO-3	L1
f.	Outline the steps involved in budget preparation	CO-3	L2
g.	Label the components of a cash flow statement.	CO-4	L1
h.	Contrast fund flow with cash flow in terms of basis of accounting.	CO-4	L2
i.	Tell the main objective of responsibility accounting.	CO-5	L1
j.	Discuss the role of responsibility accounting in managerial decision-making.	CO-5	L2
<b>SECTION-B</b>			
<b>UNIT-I</b>			
2.	Utilize the different types of financial analysis and discuss the limitations of analysis and interpretation of financial statements	CO-1	L3
3.	Analyze the term management accounting and state the nature and scope of management accounting.	CO-1	L4
<b>UNIT-II</b>			
4.	Compare fixed budget and Flexible budget. Also provide detail types of Budget with zero base budgeting.	CO-2	L4

5.	Evaluate operating ratio: Cost of revenue from operations 350000; selling & distribution expenses 20000; Administrative & office expenses 30000; Net sales 500000	CO-2	L5
<b>UNIT-III</b>			
6.	Identify the meaning, importance, objectives and format of Fund flow statement	CO-3	L3
7.	Categorize the methods of calculating cash flow statement with suitable examples	CO-4	L4
<b>UNIT-IV</b>			
8.	What is meant by responsibility centres? How are these centres determined and for what purpose?	CO-4	L4
9.	Recommend an appropriate divisional performance measure (financial or non-financial) for a service industry and justify your choice.	CO-5	L5

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UNIT-III			
6.	Identify various Consumer Protection council under Consumer Protection Act,1986.	CO-4	L3
7.	Explain the nature of contract of Sale of goods and bring out the distinction between a sale and agreement to sell.	CO-4	L5
UNIT-IV			
8.	Explain the distinguishing features of Promissory Notes, Cheques and Bills of Exchange. Who are Drawer, Drawee and Payee of negotiable instrument? Discuss.	CO-5	L4
9.	"Presumptions under the negotiable instrument Act,1881 are valid under all circumstances." Explain the statement.	CO-5	L5

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**B.Com(Hons), Semester-3<sup>rd</sup>**  
**HUMAN RESOURCE MANAGEMENT**  
**Subject Code: BCOM 303-18**  
**M.Code: 76651**

Date of Examination: 04-12-2025

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** subsections: **Units-I, II, III & IV**. Each subsection contains **TWO** questions, each carrying **TEN** marks each and student has to attempt any **ONE** question from each subsection.

Q. No.	Question	Course Outcome	Bloom's Level
<b>SECTION-A</b>			
1.	Answer briefly:		
a.	List any four key features of HRM.	CO-1	L1
b.	Classify the barriers to effective training.	CO-1	L2
c.	What are the new trends in HRM caused by technological change.	CO-2	L1
d.	Interpret the role of HR in career development.	CO-2	L2
e.	Define recruitment.	CO-3	L1
f.	List objectives of performance appraisal.	CO-3	L2
g.	Outline the steps of the selection process.	CO-4	L1
h.	Define industrial relations (IR).	CO-4	L2
i.	Recall a recruitment procedure for a retail chain.	CO-5	L1
j.	Explain the criteria for fair wage determination.	CO-5	L2
<b>SECTION-B</b>			
<b>UNIT-I</b>			
2.	Develop a human resource plan for a medium-sized service company.	CO-2	L3
3.	Classify internal and external sources of recruitment and assess their advantages.	CO-2	L4
<b>UNIT-II</b>			
4.	Identify the impact of globalization on HRM functions.	CO-3	L3
5.	Analyse the relationship between job analysis and performance appraisal.	CO-1	L4
<b>UNIT-III</b>			
6.	Evaluate preventive measures for maintaining harmonious industrial relations (IR).	CO-4	L5

7.	Recommend methods that are used to evaluate the success of training programs.	CO-4	L4
<b>UNIT-IV</b>			
8.	Discuss the key steps involved in conducting a job analysis with the help of suitable diagram.	CO-5	L3
9.	Explain the modern appraisal techniques with their advantages and disadvantages.	CO-5	L5

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**B.COM(HONS), SEMESTER 3<sup>rd</sup>**  
**INDIAN ECONOMY**  
**SUBJECT CODE: BCOMGE 301-18**  
**M.CODE: 76652**  
**DATE OF EXAMINATION: 08-12-2025**

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 subsections: Units-I, II, III & IV. Each subsection contains TWO questions, each carrying TEN marks each and student has to attempt any ONE question from each subsection.

Q. No.	Question	Course Outcome	Bloom's Level
<b>SECTION-A</b>			
1.	Answer briefly:		
a.	Recall the meaning of Mixed Economy as a nature of Indian Economy.	CO-1	L1
b.	Compare Economic Growth and Economic Development (4 points).	CO-1	L2
c.	Define Indian Economy.	CO-1	L1
d.	Classify any 2 types of unemployment.	CO-1	L2
e.	Define industrial development.	CO-2	L1
f.	Compare the role of the public and private sectors in industrial growth.	CO-3	L2
g.	Define globalisation.	CO-4	L1
h.	Demonstrate the advantages of Liberalisation on Indian Economy.	CO-4	L2
i.	How does a trade deficit affect the economy?	CO-5	L1
j.	Explain the main objective of WTO.	CO-5	L2
<b>SECTION-B</b>			
<b>UNIT-I</b>			
2.	Identify whether India's population explosion is a curse or an opportunity.	CO-1	L3
3.	Criticize the main problems of Indian economy with reference to current scenario.	CO-1	L5
<b>UNIT-II</b>			
4.	Examine the role/ importance of agriculture in India's economy and rural livelihoods.	CO-2	L4
5.	Justify the statement "MSME is the seed bed of Indian economy".	CO-3	L5
<b>UNIT-III</b>			
6.	Identify the features and role of economic planning in India.	CO-4	L3

7.	Analyze the advantages of Privatisation that how it is beneficial to Indian Economy.	CO-4	L4
<b>UNIT-IV</b>			
8.	List and compare the main exports and imports of India since independence.	CO-5	L4
9.	Explain the recent changes in the composition and direction of India's foreign trade	CO-5	L5

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B.Com(Hons), Semester-3<sup>rd</sup>**WORKSHOP ON IT TOOLS FOR BUSINESS AND E-COMMERCE**

Subject Code: BCOMSEC 301-18

M.Code: 76653

Date of Examination: 11-12-2025

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 subsections: Units-I, II, III & IV. Each subsection contains TWO questions, each carrying TEN marks each and student has to attempt any ONE question from each subsection.

Q. No.	Question	Course Outcome	Bloom's Level
<b>SECTION-A</b>			
1.	Answer briefly:		
a.	What is the primary role of an operating system in a computer?	CO-1	L1
b.	Which unit would you use to enter text into a document? Explain any two units.	CO-1	L2
c.	Define the MS-Word.	CO-2	L1
d.	Outline the types of alignment when formatting a document.	CO-2	L2
e.	Explain the software which is used to create slide presentations?	CO-3	L1
f.	Explain any two features of MS-Power point.	CO-3	L2
g.	Name and explain the menu used to open an existing file?	CO-4	L1
h.	What are the steps to insert a graph in MS Excel?	CO-4	L2
i.	What is search engine?	CO-5	L1
j.	What type of advertising helps businesses reach people through websites and apps?	CO-5	L2
<b>SECTION-B</b>			
<b>UNIT-I</b>			
2.	Identify the various fields of application of computer system?	CO-1	L3
3.	Examine the software? Compare the difference between application software and system software.	CO-1	L4
<b>UNIT-II</b>			
4.	Identify how can the integration of multimedia elements in MS Word be utilized in presentations, and what are some possible drawbacks?	CO-2	L3
5.	Explain the various advantages and limitations of MS PowerPoint.	CO-3	L5

UNIT-III			
6.	Identify the various types of charts in MS-Excel.	CO-4	L3
7.	Determine the role of formulas in Excel in improving work efficiency and minimizing human errors in professional environments.	CO-4	L5
UNIT-IV			
8.	Analyze how internet advertising contributes to business growth compared to traditional advertising methods?	CO-5	L4
9.	Explain the e-commerce? Compare the difference between e-commerce and traditional commerce from a consumer's point of view.	CO-5	L5

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