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

Total No. of Questions : 09

B.Com. (Hons) (Sem.–2)

BUSINESS STATISTICS

Subject Code : BCOM/GE201/18

M.Code : 75830

Date of Examination : 15-05-2024

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) Frequency distributions

b) Limitation of statistics

c) Graphical representation of central tendency

d) Significance of variance

e) Scatter diagrams

f) Regression coefficient

g) Event probabilities

h) Fitting of-distributions

i) Properties of a normal curve

j) Quartile deviation.

SECTION-B

UNIT-I

2. List and discuss the various sources of data collection.

3. Discuss the differentiation between probability and non-probability sampling.

UNIT-II

4. Find the median of the following data :

X	115-120	120-125	125-130	130-135	135-140	140-145	145-150
f	3	7	13	19	16	12	6

5. Find the standard deviation of the following series :

X	5-10	10-15	15-20	20-25	25-30	30-35	35-40
f	2	5	11	17	14	9	3

UNIT-III

6. Find the value of Y, for X= 500, using regressional analysis.

X	50	100	150	200	250	300	350
Y	20	40	80	120	180	200	220

7. What is rank correlation coefficient? Discuss its applications.

UNIT-IV

8. Discuss the probability laws of addition and multiplication. Give examples.

9. Differentiate between Normal, Binomial and Poisson probability distributions.

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Roll No.

Total No. of Questions : 09

Total No. of Pages : 03

B.Com. (Hons.) (Sem.–2)

COST ACCOUNTING

Subject Code : BCOM/201/18

M.Code : 75828

Date of Examination : 17-05-2024

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) Explain three merits of management accounting.

b) What is margin of safety?

c) Discuss the significance of total quality management.

d) Define contribution.

e) Discuss in detail benefits of ideal costing system.

f) Define elements of cost.

g) How will you calculate profit volume ratio?

h) What do you mean by kaizen costing?

i) How will you calculate target cost?

j) Define sunk costing.

SECTION-B

UNIT-I

2. Define cost accounting. Discuss in detail objectives, advantages and disadvantages of cost accounting.

3. Discuss in detail how effective system of cost accounting can be designed and installed.

UNIT-II

4. Explain the FIFO and LIFO methods of the valuation of material issues. Discuss the effect of increasing and falling prices on these two methods of pricing material issue.

5. Discuss in detail with the help of example methods of wage payment.

UNIT-III

6. What do you mean by reconciliation of cost and financial accounts? Discuss in detail need for reconciliation of cost and financial accounts and problems on preparation of reconciliation statements.

7. A Company producing two products X and Y faces the problem of labour shortage. Maximum labour hours available in a month are 10,000 hours. The following other information is available:

Product X (Rs)	Product Y(Rs)	
Material Cost	6.00	6.00
Direct Labour Cost		
10 hours @ Re 1.00	10.00	
5 hours @ Re 1.00		5.00
Variable Overheads	4.00	2.00
Fixed overheads	5,000	5,000
Selling price	30.00	20.00

Show which product is more profitable. Give proof in support of your answer.

UNIT-IV

8. What do you mean by quality? How to measure cost of quality? Discuss in detail the techniques to identify and control the cost of quality. *"Zero defect program aim to improve product quality beyond the level that might economically be achieved by statistical procedures"*. Explain in detail.

9. What do you mean by target costing? Discuss in detail methods of computing target costing and relevance QFD tool and survival zone for target costing and life cycle costing. What are the challenges of determining the target price and reducing selling cost faced by the organizations the era of globalization?

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Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

B.Com. (Hons) (Sem.–2)

BUSINESS ENVIRONMENT

Subject Code : BCOM/202/18

M.Code : 75829

Date of Examination : 11-05-2024

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. Explain the concept of business environment.

   b. Why do we need environmental scanning?

   c. What are the basic objectives of fiscal policy?

   d. What are the main features of industrial policy?

   e. What are the basic problems of an economic system?

   f. Why FEMA replaced FERA?

   g. Who is a consumer as per Consumer Protection Act, 1986?

   h. Explain in brief the concept of Globalization.

   i. Why are business ethics important for business?

   j. How do mergers differ from acquisitions?

SECTION-B

UNIT-I

2. What are the basic elements of economic environment? Discuss in detail the importance of economic environment for business.

3. Discuss the objectives and significance of Monetary Policy. Critically examine the working of monetary policy in our country.

UNIT-II

4. What are the basic components of political environment? How does the political environment affect the business?

5. What do you mean by Privatization? What are its objectives? Make a critical analysis of the issue of privatization.

UNIT-III

6. Define social responsibility. Why is it important for business? What are arguments against social responsibility?

7. What do you understand by securities market? Discuss the regulatory 'framework with reference to banking and security market.

UNIT-IV

8. What are the objectives and functions of WTO? Briefly explain the consequences of WTO for India.

9. Write short notes on the following :

   a) Benefits of Multinational Corporation.

   b) Objectives and functions of IMF.

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Roll No.

Total No. of Questions : 07

Total No. of Pages : 02

B. Com (Hons/ BA(JAMC)/ BHMCT/B.Sc.BT/FD/MLS /BBA(SIM)/BTTM (Sem.–2)

ENVIRONMENTAL STUDIES

Subject Code : EVS/102/18

M.Code : 75831

Date of Examination : 21-05-2024

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. Attempt ALL questions in SECTION-A, Each question carries 2 marks
2. Attempt any FOUR questions from SECTION-B out of SIX, Each question carries TEN marks.

SECTION-A

1. **Write briefly :**

   a) Public Awareness

   b) Cyclones

   c) Ecological Pyramids

   d) Forest Ecosystem

   e) Reason of deforestation

   f) Air pollution

   g) Global warming

   h) Causes of Natural disaster

   i) Causes of floods

   j) Sources of Noise pollution.

SECTION-B

2. Discuss the type's causes and effects of Air pollution.

3. Explain the various types of Bio-diversity.

4. Discuss the inter-disciplinary nature of Environmental studies.

5. Explain the link between Environment and Human.

6. Discuss in detail "*India as a Mega Diversity Nation*".

7. Write a short note on Forest Conservation Act.

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Roll No. | | | | | | | | | | | | | |

Total No. of Pages : 03

Total No. of Questions : 09

B.Com (Honours) (Sem.–4)

CORPORATE ACCOUNTING

Subject Code : BCOM/401/18

M.Code : 77409

Date of Examination : 20-05-2024

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. **Write short notes on the following :**

a) Write short on bonus shares.

b) Write short on right shares.

c) Write short on surrender value.

d) What do you mean non-performing assets?

e) What do you mean by issue of shares at premium?

f) From the following, you are required to find the value of goodwill :

Profit 2017 = Rs. 56,000, Profit 2018 = Rs. 60,000, Profit 2019 = Rs. 63,000,

Profit 2020 = Rs. 95,000. The normal profit is Rs. 56000 and there are 5 purchase years. You are required to find the value of goodwill.

g) From the following information you are required to find the intrinsic value of shares :

Total assets: Rs. 10, 98, 00,000 and Liabilities excluding share capital Rs. 4, 95, 00,000. The number of shares outstanding are 50,000 and Calls in arrears Rs. 1,86,000.

h) Explain the term amalgamation.

i) What do you mean by preference shares?

j) Write the full form of IRDA.

SECTION-B

2. Ajanta Ltd. invited applications for 1,00,000 Equity Shares Rs.10 each payable as Rs. 2 application, Rs. 3 on Allotment and the balance on first and final call. Applications were received for 3,00,000 shares and shares were allotted on prorata basis. The excess application money was to be adjusted against allotment only. Ram, a shareholder who has applied for 3,000 shares failed to pay the call money and his shares were forfeited and re-issued at Rs. 8 per share as fully paid. Pass necessary journal entries in the books of company.

3. What do you mean by final accounts of Company? You are requested o prepare specimen of balance sheet as per the Company Act 2013.

4. The balance sheet of Zubin Co. Ltd. disclosed the following position as on 31st December 2020.

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Share Capital 8,000 equity shares of Rs.100	8,00,000	Goodwill	6,50,000
Profit and Loss A/C	1,75,000	Machinery	8,50,000
General Reserve	3,75,000	Investments	3,00,000
9% Debentures	6,00,000	Stock	6,00,000
Creditors	4,50,000	Debtors	3,00,000
Bills Payable	3,50,000	Cash in hand	50,000
	27,50,000		**27,50,000**

a) The profits for the past five years were: 2016 = Rs. 80,000; 2017 = Rs.75,000; 2018 = Rs. 90,000; 2019 = Rs. 95,000 and 2020 = Rs.85,000.

b) The market value of investments were Rs. 4,00,000.

c) Goodwill is to be valued at four years purchase of the average annual profits for the last five years.

Find the intrinsic value of each share.

5. What are the different types of accounts of banking company? What are key differences between balance sheet of banking and non-banking company.

6. State the conditions for amalgamation in the nature of business. Name and explain the method of accounting applicable for such type of amalgamation.

7. The Hackson India limited sells the business to the CANCHI Co. Ltd. As on 31st March 2021 on which date its balance sheet was as under :

Liabilities	Amount in Rs.	Assets	Amount in Rs.
3000 shares of 100 each	3,00,000	Land and Building	3,50,000
Debentures	2,00,000	Goodwill	1,50,000
Trade creditors	50,000	Plant and Machinery	1,83,000
Reserve fund	50,000	Stock	35,000
Profit and loss account	1,50,000	Bills Receivables	4,500
Bills Payable	50,000	Sundry Debtors	27,500
		Cash at Bank	50,000
	8,00,000		**8,00,000**

CANCHI Co. Ltd Agreed to take over the assets (excluding cash and goodwill) at 10% less than the book value, to pay goodwill Rs. 1,75000, and to take over the debentures.

The purchase consideration was to be discharged by the allotment o the Hackson Ltd. of 2000 shares of Rs. 100 each a premium of Rs. 10 per share and the balance in cash. The cost of liquidation Rs. 3000. You are required to show necessary accounts in the books of Hackson Ltd and show necessary journal entries recording he transaction in the book of CANCHI Co. Ltd.

8. What do you mean by insurance? Discuss the different accounting books as maintained by insurance companies.

9. What is the different type of Life Insurance? Discuss the different accounts related to life insurance business.

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Total No. of Questions : 09

Total No. of Pages : 02

B.Com. (Honours) (Sem.–4)

ENTREPRENEURSHIP DEVELOPMENT

Subject Code : BCOMGE401/18

M.Code : 77412

Date of Examination : 07-06-2024

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. **Write short notes on :**

   a. Fabian Entrepreneur

   b. Economic Theory of Entrepreneurship

   c. Manufacturing Enterprise

   d. Business Plans

   e. SIDBI

   f. Subsidies

   g. Seed Capital

   h. Angel Investors

   i. Adverse effects of Entrepreneurship

   j. Lease funding.

SECTION-B

UNIT-I

2. What are various types of Entrepreneurships? List the various barriers in entrepreneurship.

3. Explain in detail the role of entrepreneurship in economic development.

UNIT-II

4. List the characteristics or features of small scale industry or (MSME). What are the various issues faced by MSME's in India?

5. Which policies have been introduced by the Government for the promotion of MSME's?

UNIT-III

6. What are the various phases of Entrepreneurial development programs?

7. What is Tech startup? How can a startup disrupt a business/market?

UNIT-IV

8. Explain Sick Industry? What are the preventive and remedial measures for sick industries?

9. Explain revival, exit and end of a venture.

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Roll No. [ ]

Total No. of Questions : 09

Total No. of Pages : 02

B.Com. (Honours) (Sem.–4)

WORKSHOP ON COMPUTERISED ACCOUNTING

Subject Code : BCOMSEC-401-18

M.Code : 77413

Date of Examination : 11-06-2024

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

SECTION-A

1. **Write briefly:**

   a) Explain the term Start-ups

   b) Accounting

   c) What are the advantages of Computerized Accounting?

   d) Discuss the term revenue primary group.

   e) Purchase order

   f) Current liability

   g) Cash Book

   h) Profit & Loss Account

   i) Vouchers

   j) Why are the needs for using Tally?

SECTION-B

UNIT-I

2. Explain in detail meaning, features, advantages & disadvantages of computerized accounting.

3. What are the special aspects of computerized accounting? What are issues being faced in development of computerized accounting in India?

UNIT-II

4. Discuss various features & components of Tally ERP 9.

5. Discuss various ERP systems which are being commonly used in the business?

UNIT-III

6. Write a detailed note on process of creating stock groups.

7. What do you mean by stock categories? Also explain its creation.

UNIT-IV

8. Explain the concept of Balance Sheet. How Balance Sheet Account is prepared in Tally?

9. Write a detailed note on accounting reports in Tally.

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Roll No. [ ]

Total No. of Questions : 09

Total No. of Pages : 02

B.Com (Hons.) (Sem.–4)

COMPANY LAW

Subject Code : BCOM-402-18

M.Code : 77410

Date of Examination : 23-05-2024

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

I. Explain Briefly:

a. Distinguish between private company and public company.

b. What is meant by Allotment of Shares?

c. What do you mean by Minutes of meeting?

d. Discuss about annual general meeting.

e. What is meant by pre-incorporation of a company?

f. What is the effect of doctrine of Indoor Management?

g. What are Special Courts?

h. What is Secretarial Audit?

i. What is Article of Association?

j. Define share certificate and share warrant.

SECTION-B

UNIT-I

2. Define the term Company. What are its characteristics?

3. Discuss the steps that are to be taken before a company can commence its business.

UNIT-II

4. What do you understand by Memorandum of Association? What is its purpose?

5. What is prospectus? Is the issue of a prospectus compulsory on the part of the company?

UNIT-III

6. Briefly discuss the provisions of companies act regarding the appointment of directors of a company.

7. What is meant by Allotment of Shares? Explain the procedure of Allotment of Shares.

UNIT-IV

8. What do you understand by 'Winding up subject to the supervision of court'?

9. Define dividends. Explain the provisions relating of dividend.

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Roll No.

Total No. of Questions : 09

Total No. of Pages : 02

B.Com. (Honours) (Sem.–4)

INCOME TAX LAW & PRACTICE

Subject Code : BCOM/403/18

M.Code : 77411

Date of Examination : 27-05-2024

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

SECTION-A

1. **Write short notes on the following :**

a) Meaning and concept of Income.

b) Who is Asessee?

c) Previous year.

d) Note on Agriculture Income.

e) Note on deduction of tax at source.

f) Explain section 56(1) of Income Tax Act.

g) Note on advance payment of tax.

h) Difference between capital and revenue expenditures.

i) Explain various penalties under Income Tax.

j) Explain five heads of income under Income Tax Act.

SECTION-B

UNIT-I

2. Explain basis of charge. How would you determine the residential status of an assesee?

3. What is annual value in house property? How it is computed? Explain it with imaginary figures.

UNIT-II

4. What are various provisions given under section 30-36 under business gains and profession?

5. Explain various types of capital gain and also discuss section 54 in detail.

UNIT-III

6. Explain set off and carry forward of losses.

7. Explain the assessment of firms under section 184 and 185.

UNIT-IV

8. What do you mean by best judgment assessment? Explain.

9. Explain various provisions of Tax deduction at source, Tax collection at source and provision of advance tax.

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Roll No. [ ]

Total No. of Questions : 09

Total No. of Pages : 02

B.Com. (Hons.) (Sem.–6)

BANKING LAWS AND SERVICES

Subject Code : BCOP621/18

M.Code : 79474

Date of Examination : 07-05-2024

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) Regional Rural Banks

b) CRR

c) SARAFAESI Act

d) Group Banking

e) Treasury Bills

f) NABARD

g) Account Payee Cheque

h) Hypothecation

i) Non-Fund Based Services

j) Banker's Bank.

SECTION-B

UNIT-I

2. What is credit creation? What concepts are involved in the credit creation?

3. Explain the origin and evolution of Indian Banking System in detail.

UNIT-II

4. Define central banking and distinguish this concept from that of commercial banking.

5. What are the major amendments made to the Banking Regulation Act, 1949, in recent years, and how these changes impacted the banking sector in India?

UNIT-III

6. What do you mean NPA? Give the RBI norms relating to the provisions of NPA.

7. Explain the provisions of Negotiable Instrument Act, 1881.

UNIT-IV

8. Explain the legal consequences of dishonored cheques, including penalties and legal action.

9. What are the different types of banking services offered by banks and how do these services meet the diverse financial needs of customers?

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Roll No. [ ]

Total No. of Questions : 09

Total No. of Pages : 02

B.Com. (Honours) (Sem.–6)

RISK MANAGEMENT AND INSURANCE

Subject Code : BCOP622-18

M.Code : 79475

Date of Examination : 13-05-2024

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. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Write Short note on :

a) Life Insurance

b) Perils covered under fire insurance

c) Techniques for identification of risk

d) Principle of subrogation

e) Hedging.

f) Malpractices in Insurance sector

g) Captive insurance company

h) Cost of Risk

i) Principal of Causa Proxima

j) Perils.

SECTION-B

UNIT-I

2. What is Risk and Uncertainty? Also explain the sources and methods for handling of risk.

3. What is risk management? Explain in detail the need for a rationale for Risk Management in Organisation.

UNIT-II

4. Write a detailed note on the following :

a) Operative Cause of Perils

b) Safety Audit.

5. What is Risk Avoidance and Reduction? Also focus on the methods of loss prevention and reduction.

UNIT-III

6. What do you mean by Insurance? Explain the features and principles of Insurance in detail.

7. Explain Marine Cargo Insurance. What are the law and practices covered under the Marine Cargo Insurance?

UNIT-IV

8. What is IRDA? Briefly explain the powers and function of IRDA.

9. Write a detailed note on the following :

a) Computation of insurance premium.

b) Loss assessment and Loss control

NOTE : Disclosure of Identity by writing Mobile No. or Marking of passing request on any paper of Answer Sheet will lead to UMC against the Student.

Roll No. [ ]

Total No. of Questions : 09

Total No. of Pages : 04

B.Com. (Hons.) (Sem.–6)

MANAGEMENT OF FINANCIAL SERVICES

Subject Code : BCOP612-18

M.Code : 79473

Date of Examination : 04-05-2024

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. Student has to attempt any ONE question from each Sub-section.

SECTION-A

I. **Write briefly :**

a) What is the role of SEBI in financial market?

b) What are the limitations of offline trading?

c) How financial products differ from physical products?

d) Define forfaiting.

e) Define credit card.

f) What do you mean by lease financing?

g) What do you mean by credit rating?

h) Who is lead manager?

i) Define mutual funds.

j) Define the concept of sale and lease back.

SECTION-B

UNIT-I

2. What do you mean by financial services? Discuss in detail drivers of change of financial services sector in expanding economic opportunity in India in the era of globalization.

3. What do you mean by merchant banking? Discuss in detail functions of merchant banking. What is the code of conduct observed by Indian Merchant Banker?

UNIT-II

4. Describe the concept of Hire Purchase. What is the current scenario and mathematics and tax implications of Hire Purchase in India? Discuss in detail SEBI guidelines for Hire Purchase in India.

5. Consider the following two options and discuss in detail financial evaluation of lease from the perspective of lessee and state which option is suitable for lessee and why?

OPTION-1: BUYING AN ASSET

Cost = Rs 1 Million

Annual Revenue Generated = Rs 1.2 Million for 5 years i.e. Economic Life Net salvage value after 5 years = Rs 0.15 Million

Cost (other than depreciation) to generate the projected revenue = Rs 0.6 Million

Depreciation @33 1/3% P.A. (written down value method)

Tax rate = 50%

Cost of capital = 12%

OPTION-2 : LEASING THE ASSET

Term of lease = 5 years

Lease Rate = Rs 25 per 1000 per month, payable at the end of the year

Thus, asset costing Rs. 1 Million is available at annual rental of Rs. 0.3. Million (25*12*1000)

UNIT-III

6. From the following information construct profit and loss account of ABC Co Ltd after hiring factoring services and explain how this is beneficial to ABC.

a) The average receivables of the firm are equal to 2 months sale.

b) All sales are on credit basis.

c) Cost of goods sold is equal to 60% of sales.

d) Administration costs (which includes credit department expenses of Rs. 1,00,000) and selling costs are assumed to be Rs. 4,00,000 and Rs 8,00,000 respectively.

e) The bad debts loss percentage is 5% of gross value of sales.

f) The factor charges 2% commission on gross value of sales.

g) The interest charged by the factor as well as by other financial institutions on advances is assumed at 18% per annum.

h) The margin money is 10%.

i) Material cost is saved by 2.5 % on account of lower prices, trade discount, cash discount etc.

Profit and loss account of ABC Co. Ltd (before factoring)

Profit and loss account of ABC Co. Ltd (before factoring)

	Rs		Rs
To material cost To labour cost To factory expenses To gross profit	18,00,000 10,00,000 8,00,000 24,00,000	By sales	60,00,000
Total	60,00,000	**Total**	60,00,000
To administrative expenses	3,00,000	By gross profit	24,00,000
To credit dept. expenses	1,00,000		
To selling expenses	8,00,000		
To bad debts	3,00,000		
To interest on loan	1,80,000		
To net profit	7,20,000		
Total	24,00,000	**Total**	24,00,000

7. What are functions of international credit rating agencies in India? Discuss in detail process, methodology and factor affecting credit rating and its procedural aspects in India. What are the benefits and limitations of credit rating?

UNIT-IV

8. Describe the concept of credit cards. Discuss in detail credit process followed by the credit card organizations and factor affecting utilization of credit cards.

9. Describe the concept of venture capital. What is the current scenario of venture capital in India? Discuss in detail SEBI guidelines for venture capital in India.

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Total No. of Pages : 02

Total No. of Questions : 07

B.Com (2013 to 2017 Batch) (Sem.–6)

INCOME TAX-II

Subject Code : BCOP-601

M.Code : 71026

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

1. Answer briefly :

a) Who is a Debtor?

b) What is Sec 143(1)?

c) What is an Appeal?

d) What is PAN?

e) Who is assessee in default?

f) What is a Return?

g) What is Exemption?

h) What is Interest u/s 234A?

i) What is net wealth?

j) What is deemed asset?

SECTION-B

2. Discuss the major provisions concerning the filing of return in detail.

3. What is Assessment of Return? Discuss various types of assessments.

4. What is Advance Tax? Discuss the major rules related to advance tax in detail.

5. What is TDS? Discuss its purpose along with the taxation framework.

6. Discuss major penalties and prosecutions under the Income Tax Act.

7. Write a detailed note on different types of assets under wealth tax.

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

Total No. of Questions : 09

B.Com. (Honours) (Sem.–6)

INDUSTRIAL RELATIONS AND LABOUR LAWS

Subject Code : BCOM601-18

M.Code : 79470

Date of Examination : 25-04-2024

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. **Short answer type questions :**

a) Impact of technology on industrial relations.

b) Benefits of Quality Circles

c) Prerequisites for collective bargaining

d) Bonus

e) Differentiate between strike and lockout

f) Types of Worker's Participation

g) Causes of Industrial Conflict

h) List any four trade unions in India at national level

i) Provident Fund

j) List benefits of quality circles.

SECTION-B

UNIT-I

2. Explain the concept of Industrial relations with regards to understanding the basic nature of Industrial relations in recent years?

3. What is the role of trade unions in the organisations? What are the various issues arise if there is no trade union in any organisation?

UNIT-II

4. What do you mean by collective bargaining? Describe its role in context of Indian industrial environment.

5. Write a detailed note on grievance redressal process.

UNIT-III

6. Describe the significance of participative management.

7. Detail the settlement of Industrial disputes under the Industrial Dispute Act, who are the adjudicating and non adjudicating authorities in settlement of industrial disputes?

UNIT-IV

8. State the objective of Minimum Wage Act 1948. Differentiate between fair wage, living wage and minimum wage. Explain the provision of payment of minimum wage and fixing of hours under given act.

9. Explain employer's liability to pay compensation under Workmen's Compensation Act.

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Total No. of Questions : 09

Total No. of Pages : 04

B.Com (Hons.) (Sem.–6)

OPERATION RESEARCH

Subject Code : BCOM602/18

M.Code : 79471

Date of Examination: 29-04-2024

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. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Attempt all questions :

a) Write basic structure of Linear Programming Problem.

b) Discuss in brief about inventory models.

c) Discuss Hungrarian Method in Assignment Problem.

d) Define saddle point in game theory.

e) What are the general similarities between dynamic programming and linear programming?

f) Explain the various quantitative methods that are useful for decision-making under uncertainty.

g) Discuss use of Transportation problem.

h) Minimize $x-2y$ subject to: $-2x+y \leq 8$ and $-x+2y \leq -24$, $x,y \geq 0$.

i) What is traffic intensity in queuing theory?

j) Solve the following games :

	Player B			
Player A	B_1	B_2	B_3	B_3
A_1	1	7	3	4
A_2	5	6	4	5
A_3	7	2	0	3

SECTION-B

UNIT-I

2. Wheat is harvested and stored is grain elevators in 3 different cities (C1, C2 and C3). These grain elevators supply three flour mills located in A, B and C. Grain is shipped to mills in railroad cars, each of capable of holding one ton of wheat. The cost of transportation one ton of wheat from each grain elevator to each mill are given below :

Miles	A	B	C	Supply
City C1	6	8	10s	150
City C2	7	11	11	175
City C3	4	5	12	275
Demand	200	100	300	600

Using MODI method, find how many tons of wheat to be transported from each grain elevator to each mill on a monthly basis in order to minimize the total cost of transportation.

3. Ralph Edmund loves steaks and potatoes. Therefore, he has decided to go on a steady diet of only these two foods (plus some liquids and vitamin supplements) for all his meals. Ralph realizes that this isn't the healthiest diet, so he wants to make sure that he eats the right quantities of the two foods to satisfy some key nutritional requirements. He has obtained the following nutritional and cost information:

Ingredients	Grams of Ingredient per Serving		Daily Requirement (Grams)
	Steak	Potatoes	
Carbohydrates	5	15	≥ 50
Protein	20	5	≥ 40
Fat	15	2	≤ 60
Cost per serving	\$4	\$2	

Ralph wishes to determine the number of daily servings (may be fractional) of steak and potatoes that will meet these requirements at a minimum cost. Help Ralph to reach at optimal decision.

UNIT-II

4. Assume that two firms are competing for the market share for a particular product. Each firm is considering what promotional strategy to employ for the coming period. Assume that the following payoff matrix describes the increase in market share of Firm A and the decrease in market share for Firm B. Determine the optimal strategies for each firm

Firm A	Firm B		
	No Promotion	Moderate Promotion	Much Promotion
No Promotion	5	0	-10
Moderate Promotion	10	6	2
Much Promotion	20	15	10

Which firm would be the winner, in terms of market share?

5. In a toy manufacturing company, suppose the product acceptance probabilities are not known but the following data is known :

Product Acceptance	Anticipated First Year Profit ('000 Rs) Product Line		
	Full	Partial	Minimal
Good	8	70	50
Fair	50	45	40
Poor	-25	-10	0

Determine the optimal decision under each of the following decision criteria and show how you arrived at it :

a) Maximax, b) Maximin, c) Laplace and d) Hurwicz Criteria (α=0.63)?

UNIT-III

6. You are given the following information about a project consisting of six activities:

Activity	Immediate Predecessors	Estimated Duration (Months)
A	–	5
B	–	1
C	B	2
D	A, C	4
E	A	6
F	D, E	3

a) Construct the project network for this project.

b) Find the earliest times latest times, and slack for each activity. Which of the paths is a critical path?

c) If all other activities take the estimated amount of time. What is the maximum duration of activity D without delaying the completion of the project?

7. Speedy Oil provides a single-channel automobile oil change and lubrication service. Customers provide an arrival rate of 4 cars per hour. The service rate is 8 cars per hour. Assume arrivals follow Poisson probability distribution and that service times follow an exponential probability distribution.

a) What is the average number of cars in the system?

b) What is the average time that a car waits for the oil and lubrication service to begin?

c) What is the average time a car spends in the system?

UNIT-IV

8. a) Machine A costs Rs 9,000. Its annual operating costs are Rs 200 for the first year, and then increase by Rs 2,000 every year. Determine the best age at which the machine should be replaced. If the optimum replacement policy is followed, what will be the average yearly cost of owning and operating the machine?

b) Machine B costs Rs 10,000. Its annual operating costs are Rs 400 for the first year, and then increase by Rs 800 every year. You now have a machine of type A that is one year old. Should you replace it with B, if so, when?

9. Suppose that the demand for a product is 30 units per month and the items are withdrawn at a constant rate. The setup cost each time a production run is undertaken to replenish inventory is Rs.15. The production cost is Re.1 per item, and the inventory-holding cost is Rs. 0.30 per item per month.

a) Assuming shortages are not allowed, determine how often to make a production run and what size it should be?

b) If shortages are allowed but cost Rs. 3 per item per month, determine how often to make a production run and what size it should be.

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B.Com. (Honours) (Sem.–6)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code : BCOP-611-18

M.Code : 79472

Date of Examination : 22-12-2024

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) What is Portfolio?

b) What is Arbitrage Pricing Theory?

c) What is Capital Market Theory?

d) What is Sharpe Model Index?

e) What is Stock?

f) What is Global Investing?

g) What is CML?

h) Define Equity.

i) What is Redemption?

j) What is Capital Asset Pricing Model (CAPM)?

SECTION-B

UNIT-I

2. Discuss the need and importance of Investment Management in detail.

3. Discuss the major types of investors in detail.

UNIT-II

4. Write a detailed note on the Risk management in detail.

5. Explain the relationship of Risk with Return in detail.

UNIT-III

6. Discuss the major factors affecting Economic Analysis, Industry Analysis and Company Analysis.

7. Discuss major principles of Technical Analysis.

UNIT-IV

8. Discuss in detail the process of portfolio management.

9. Write a detailed note on Portfolio Revision.

NOTE : Disclosure of Identity by writing Mobile No. or Making of 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

B.Com (Hons.) (Sem.–6)

MANAGEMENT OF FINANCIAL SERVICES

Subject Code : BCOP612-18

M.Code : 79473

Date of Examination : 19-12-2024

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. 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. Student has to attempt any ONE question from each Sub-section.

SECTION-A

I. Write briefly :

a. What is the role of SEBI in financial market?

b. What are the limitations of offline trading?

c. How financial products differ from physical products?

d. Define forfaiting.

e. Define credit card.

f. What do you mean by lease financing?

g. What do you mean by credit rating?

h. Who is lead manager?

i. Define mutual funds.

j. Define the concept of sale and lease back.

SECTION-B

UNIT-I

2. What do you mean by financial services? Discuss in detail drivers of change of financial services sector in expanding economic opportunity in India in the era of globalisation.

3. What do you mean by merchant banking? Discuss in detail functions of merchant banking. What is the code of conduct observed by Indian merchant banker?

UNIT-II

4. Describe the concept of Hire Purchase. What is the current scenario and mathematics and tax implications of Hire Purchase in India? Discuss in detail SEBI guidelines for Hire Purchase in India.

5. Consider the following two options and discuss in detail financial evaluation of lease from the perspective of lessee and state which option is suitable for lessee and why?

OPTION-1: BUYING AN ASSET

Cost = Rs 1 Million

Annual Revenue Generated = Rs 1.2 Million for 5 years *i.e.* Economic Life

Net salvage value after 5 years = Rs 0.15 Million

Cost (other than depreciation) generate the projected revenue = RsO.6 Million

Depreciation @33 1/3% P.A. (written down value method)

Tax rate = 50%

Cost of capital = 12%

OPTION-2 : LEASING THE ASSET

Term of lease = 5 years

Lease Rate = Rs 25 per 1000 per month, payable at the end of the year.

Thus, asset costing Rs. 1 Million is available at annual rental of Rs. 0.3. Million (25*12*1000)

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

Total No. of Questions : 09

B.Com. (Hons.) (Sem.–6)

BANKING LAWS AND SERVICES

Subject Code : BCOP-621-18

M.Code : 79474

Date of Examination : 20-12-2024

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) Discuss the functions of commercial banks.

(b) What are scheduled banks?

(c) What is meant by financial institutions?

(d) Define non-banking.

(e) Define negotiable instrument.

(f) What is crossing?

(g) What is an appropriation?

(h) Define briefly Fund Based Services.

(i) Discuss mortgage.

(j) What is a Co-operative Banks?

SECTION-B

UNIT-I

2. Discuss the role and functions of commercial banks.

3. Explain the role of Reserve Bank of India in development control and functioning of commercial banks of India.

UNIT-II

4. Discuss the main power of the Reserve Bank of India under the Banking Regulating Act, 1949.

5. **Write a detailed note on :**

(a) Central Banking Functions

(b) Financial Institutions

UNIT-III

6. What are the different forms of relationship that arise between a banker and his customers? Discuss the characteristic feature of principal relationship between them.

7. Explain NPAs. Discuss the provisions for NPAs.

UNIT-IV

8. Discuss the duties and responsibilities of paying and collecting banker.

9. **Write a note on :**

(a) Money remittance services

(b) Assignment

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