

Roll No.

Total No. of Pages: 02

Total No. of Questions: 09

B.Com (Hons), Semester-1st

BUSINESS ORGANIZATION AND MANAGEMENT

Subject Code: BCOM 101-18 / 25C2BCV-101

M.Code: 75090 / 96513

Date of Examination: 19-05-2025

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
SECTION-A			
1.	Answer briefly:		
a.	Explain Quantitative approach.	CO1	L2
b.	What is Business Forecasting?	CO1	L1
c.	Illustrate any four managerial skills.	CO2	L2
d.	Define MBO.	CO2	L1
e.	List any four arguments in favor of CSR.	CO3	L1
f.	Demonstrate an organization chart.	CO4	L2
g.	Define authority.	CO5	L1
h.	List any four types of coordination.	CO5	L1
i.	Explain Maslow's need hierarchy theory.	CO6	L2
j.	Describe the steps in the control process.	CO6	L2
SECTION-B			
UNIT-I			
2.	Identify the evolution of management thought from scientific to contingency approach.	CO1	L3
3.	Analyze the significance of management in modern business organizations.	CO1	L4
UNIT-II			
4.	Identify the term business forecasting and explain its importance in planning.	CO2	L3
5.	Explain the various techniques of decision making which can be applied in business organizations.	CO2	L5
UNIT-III			
6.	Determine the factors affecting the choice of organization structure while establishing an	CO4	L5

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	organization.		
7.	Examine the essence of coordination as the management function.	CO5	L4
UNIT-IV			
8.	Identify the factors to be determined for an effective Span of Control.	CO6	L3
9.	Analyze the steps to be followed in an organization on recruitment of employees.	CO6	L4

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Total No. of Pages: 02

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B.Com (Hons), Semester- 1st

FINANCIAL ACCOUNTING

Subject Code: 25C2BCU-102/ BCOM 102-18

M.Code: 75091

Date of Examination: 11-05-2026

Max. Marks: 60

Time: 3 Hrs.

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	Define Accounting with suitable reference to the double entry system.	CO-1	L1
b.	Differentiate between Trade Discount with Cash Discount.	CO-1	L2
c.	State any two features of joint venture for the co-ventures.	CO-2	L1
d.	Explain the concept of normal loss in Consignment accounts.	CO-2	L2
e.	Relate Complete Voyage with Incomplete Voyage.	CO-3	L1
f.	Outline the concept of dead rent in royalty accounting.	CO-3	L2
g.	Name the types of Branches with suitable explanation.	CO-4	L1
h.	Compare dependent branches with independent branches.	CO-4	L2
i.	What is meant by Incorporation of Branch Trial Balance?	CO-5	L1
j.	Interpret the meaning of retail branch in branch accounting.	CO-5	L2
SECTION-B			
UNIT-I			
2.	Examine the term accounting with its advantages and limitations for the business concerns.	CO-1	L4
3.	Identify the term trial balance along with its salient features and functions.	CO-1	L3
UNIT-II			
4.	Make use of relevant basis to differentiate Performa Invoice Vs Account sales and Recurring expenses Vs non-recurring expenses in consignment account.	CO-2	L3
5.	Explain the meaning and characteristics of consignment business with difference between consignment and sale.	CO-2	L5

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UNIT-III			
6.	Evaluate Voyage Account from the following information: S.S. Bala Usha undertook a voyage on 1-10-2024 from Mumbai to London and back. The voyage was completed on 31-12-2024. The ship was insured at an annual premium of Rs. 1, 32,000. You are given the following particulars in the connection with voyage. Port dues Rs. 30000, Bunker Rs. 1, 75,000, Wages and Salaries Rs. 2, 80,000, Freight Rs. 10, 60,000, Stores Rs. 90,000, Sundry Expenses Rs. 40,000, Passage money received Rs. 75,000, Lighterage Charges Rs. 45000, Depreciation Rs. 4, 80,000. Address commission 5% on freight. Primage is 5% on freight. Manager is entitled to 5% commission on the freight earned before charging such commission.	CO-3	L5
7.	Analyze the advantages of maintaining departmental accounts for managerial decision-making.	CO-3	L4
UNIT-IV			
8.	Determine the characteristics of Independent Branches with the accounting treatment for transactions by head office as well as by branch office.	CO-4	L5
9.	Examine the meaning of dependent branch with general rules for making accounting records of dependent branches.	CO-5	L4

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Total No. of Pages: 02

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B.Com (Hons), Semester- 1st

FINANCIAL ACCOUNTING

Subject Code: 25C2BCU-102/ BCOM 102-18

M.Code: 75091

Date of Examination: 11-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	Define Accounting with suitable reference to the double entry system.	CO-1	L1
b.	Differentiate between Trade Discount with Cash Discount.	CO-1	L2
c.	State any two features of joint venture for the co-ventures.	CO-2	L1
d.	Explain the concept of normal loss in Consignment accounts.	CO-2	L2
e.	Relate Complete Voyage with Incomplete Voyage.	CO-3	L1
f.	Outline the concept of dead rent in royalty accounting.	CO-3	L2
g.	Name the types of Branches with suitable explanation.	CO-4	L1
h.	Compare dependent branches with independent branches.	CO-4	L2
i.	What is meant by Incorporation of Branch Trial Balance?	CO-5	L1
j.	Interpret the meaning of retail branch in branch accounting.	CO-5	L2
SECTION-B			
UNIT-I			
2.	Examine the term accounting with its advantages and limitations for the business concerns.	CO-1	L4
3.	Identify the term trial balance along with its salient features and functions.	CO-1	L3
UNIT-II			
4.	Make use of relevant basis to differentiate Performa Invoice Vs Account sales and Recurring expenses Vs non-recurring expenses in consignment account.	CO-2	L3
5.	Explain the meaning and characteristics of consignment business with difference between consignment and sale.	CO-2	L5

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UNIT-III			
6.	Evaluate Voyage Account from the following information: S.S. Bala Usha undertook a voyage on 1-10-2024 from Mumbai to London and back. The voyage was completed on 31-12-2024. The ship was insured at an annual premium of Rs. 1, 32,000. You are given the following particulars in the connection with voyage. Port dues Rs. 30000, Bunker Rs. 1, 75,000, Wages and Salaries Rs. 2, 80,000, Freight Rs. 10, 60,000, Stores Rs. 90,000, Sundry Expenses Rs. 40,000, Passage money received Rs. 75,000, Lighterage Charges Rs. 45000, Depreciation Rs. 4, 80,000. Address commission 5% on freight. Primage is 5% on freight. Manager is entitled to 5% commission on the freight earned before charging such commission.	CO-3	L5
7.	Analyze the advantages of maintaining departmental accounts for managerial decision-making.	CO-3	L4
UNIT-IV			
8.	Determine the characteristics of Independent Branches with the accounting treatment for transactions by head office as well as by branch office.	CO-4	L5
9.	Examine the meaning of dependent branch with general rules for making accounting records of dependent branches.	CO-5	L4

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Total No. of Questions: 09

Total No. of Pages: 2

B.Com (Hons), Semester-1st
MANAGERIAL ECONOMICS
Subject Code: BCOMGE 101-18/25C2BCU-103
M. Code: 75092
Date of Examination: 04-05-2026

Time: 3 Hrs.

Max. Marks: 60

Time: 3 Hrs.
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** 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
SECTION-A			
1.	Answer briefly:		
a.	Explain the concept of Managerial economics.	CO1	L2
b.	Write formula of Price Elasticity of Demand?	CO2	L1
c.	Explain the concept of a budget line.	CO3	L2
d.	What is an isoquant curve?	CO2	L1
e.	What is consumer's equilibrium?	CO2	L1
f.	Recall the formula Average Revenue.	CO4	L1
g.	Outline the concept Total Cost.	CO4	L2
h.	Explain any four features of perfect competition.	CO5	L2
i.	Outline the concept of absolute monopoly.	CO5	L1
j.	Define Supply.	CO5	L1
SECTION-B			
UNIT-I			
2.	Analyze the term "Demand Forecasting". List out its various techniques.	CO2	L4
3.	Identify the various determinants of demand.	CO2	L3
UNIT-II			
4.	Conclude the concept of Indifference curve. Also highlight its properties.	CO4	L4
5.	Identify the term "Production Function". Also mention relationship between short-term and long-term production function.	CO4	L3

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UNIT-III			
6.	Explain the behaviour of AC and AFC curve. Why is average cost curve U shaped?	CO4	L4
7.	Identify the relationship between Average Revenue and Marginal Revenue.	CO4	L3
UNIT-IV			
8.	Analyze the characteristics of price discrimination? When price discrimination is profitable?	CO5	L4
9.	Explain monopolistic competition. Discuss the price and output determination under monopolistic competition in the short run and long run.	CO4	L5

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.

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Roll No.

Total No. of Questions: 9

B.Com, Semester-2nd
Subject Name: BUSINESS ENVIRONMENT
Subject Code: 25C2BCU-202 E2

Date : 06-05-2026
Total No. of Pages: 2

Time: 03:00 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

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

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.	Description	CO	BL	Marks
SECTION A				20
1.a.	Define business environment.	CO-1	L1	2
1.b.	Summarize the impact of monetary policy on business.	CO-1	L2	2
1.c.	List the three political institutions of India.	CO-2	L1	2
1.d.	Define political environment of business.	CO-2	L1	2
1.e.	List tools of monetary policy.	CO-3	L1	2
1.f.	Summarize the role of cultural diversity in business organizations.	CO-3	L2	2
1.g.	State the meaning of capital market.	CO-4	L1	2
1.h.	Summarize the regulatory functions of SEBI in capital markets.	CO-4	L2	2
1.i.	Recognize two objectives of WTO.	CO-5	L1	2
1.j.	Classify the advantages and disadvantages of multinational corporations.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Develop a framework showing the components of business environment affecting business decisions.	CO-1	L3	10
3.	Interpret the limitations of economic planning in the Indian business environment.	CO-1	L5	10
SECTION B(UNIT-II)				10
4.	Distinguish between the functions of executive and judiciary in the business environment.	CO-2	L4	10
5.	Examine the effectiveness of the Consumer Protection Act in safeguarding consumer interests.	CO-2	L5	10
SECTION B(UNIT-III)				10
6.	A multinational company is adapting its policies to different cultural settings across countries. Distinguish between social values and cultural norms affecting business behaviour.	CO-3	L4	10
7.	The Indian financial system is regulated by multiple authorities to ensure smooth functioning. Analyze the structure of financial market regulation in India.	CO-4	L4	10
SECTION B(UNIT-IV)				10
8.	Global trade patterns are influenced by international trade rules and agreements. Examine the relationship between WTO policies and global trade growth.	CO-5	L4	10
9.	Regional trade blocs are increasingly influencing global trade patterns. Explain the role of regional trade agreements in promoting economic cooperation among countries.	CO-5	L5	10

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Total No. of Pages: 02

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B.Com(Hons), Semester- 2nd

BUSINESS STATISTICS

Subject Code: 25C2BCU-203 / BCOMGE 201-18

M.Code: /75830

Date of Examination: 13-05-2026

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	CO	BL												
SECTION-A															
1.	Answer briefly:														
a.	Define Population in statistics.	CO-1	L1												
b.	Explain the importance of Statistics in business decision-making.	CO-1	L2												
c.	Find the arithmetic mean marks obtained by 8 students: 15,18,16,45,32,40,30,28	CO-2	L1												
d.	Explain the concepts of quartile, deciles and percentiles.	CO-2	L2												
e.	State the meaning of standard error.	CO-3	L1												
f.	Distinguish between population distribution and sampling distribution.	CO-3	L2												
g.	What are the two regression equations?	CO-4	L1												
h.	Distinguish between Linear and Non-linear Correlation.	CO-4	L2												
i.	State the multiplication law of probability.	CO-5	L1												
j.	Explain the concept of independent and dependent events.	CO-5	L2												
SECTION-B															
UNIT-I															
2.	Analyze the differences between primary and secondary data. Discuss their advantages and limitations in decision-making.	CO-1	L4												
3.	Classify sampling methods into probability and non-probability categories and examine their selection criteria.	CO-1	L4												
UNIT-II															
4.	The following data represents the production of a factory:<table><tr><th>Production Units</th><th>Frequency</th></tr><tr><td>10-20</td><td>5</td></tr><tr><td>20-30</td><td>9</td></tr><tr><td>30-40</td><td>12</td></tr><tr><td>40-50</td><td>8</td></tr><tr><td>50-60</td><td>6</td></tr></table> Calculate the Standard Deviation.	Production Units	Frequency	10-20	5	20-30	9	30-40	12	40-50	8	50-60	6	CO-2	L3
Production Units	Frequency														
10-20	5														
20-30	9														
30-40	12														
40-50	8														
50-60	6														

5.	Critically compare the Sampling Distribution of the Mean with the Sampling Distribution of Variance.	CO-3	L5												
UNIT-III															
6.	Discuss the concept of simple, multiple, and partial correlation and apply them in different business scenarios.	CO-4	L3												
7.	The following data is given: <table><tr><td>X</td><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>Y</td><td>5</td><td>7</td><td>9</td><td>11</td><td>13</td></tr></table> a) Calculate the regression equation of Y on X using the least squares method. b) Estimate the value of Y when X = 12.	X	2	4	6	8	10	Y	5	7	9	11	13	CO-4	L3
X	2	4	6	8	10										
Y	5	7	9	11	13										
UNIT-IV															
8.	Critically analyze the importance of the Normal Distribution in statistical decision-making. Discuss its key properties such as symmetry, bell-shaped curve, mean-median-mode equality, and standard deviation.	CO-5	L5												
9.	From a group of 5 men and 3 women, two persons are selected randomly. a) Find probability that both are women. b) Find probability that at least one is a woman. c) Find probability that one is men.	CO-5	L4												

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Total No. of Pages: 02

Total No. of Questions: 09

B.Com(Hons), Semester-3rd

WORKSHOP ON IT TOOLS FOR BUSINESS AND E-COMMERCE

Subject Code: BCOMSEC 301-18

M.Code: 76653

Date of Examination: 20-05-2026

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
SECTION-A			
1.	Answer briefly:		
a.	What is an operating system in computing?	CO-1	L1
b.	Which computer unit takes external data and prepares it for processing? Explain any two units.	CO-1	L2
c.	List any two features of MS Word.	CO-2	L1
d.	Explain the various types of alignment in MS Word.	CO-2	L2
e.	What software helps you make visual presentations with text and images?	CO-3	L1
f.	How does MS PowerPoint help in making presentations more engaging?	CO-3	L2
g.	In MS Word, where do you click to save a document?	CO-4	L1
h.	Explain the steps to insert a chart in MS Excel.	CO-4	L2
i.	What is an electronic payment system?	CO-5	L1
j.	Which e-commerce model businesses generally use to sell their products over the internet directly to consumers?	CO-5	L2
SECTION-B			
UNIT-I			
2.	Identify the role of primary memory in the computer system.	CO-1	L3
3.	Analyze how the main features of a computer system contribute to its overall efficiency and identify the limitations that could impact its performance?	CO-1	L4
UNIT-II			
4.	Identify the various advantages and limitations of the MS Word.	CO-2	L3

5.	Do you think the advantages of using MS PowerPoint outweigh its limitations in academic or business environments? Justify your answer.	CO-3	L5
UNIT-III			
6.	Identify the various advantages of using formulas in Excel.	CO-4	L3
7.	Evaluate the effectiveness of graph formatting in MS Excel for communicating complex data to different audiences.	CO-4	L5
UNIT-IV			
8.	Inspect how consumer behaviour differs when shopping online compared to in-store experiences?	CO-5	L4
9.	Interpret the role of internet advertising in enhancing the businesses.	CO-5	L5

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Total No. of Pages: 02

B.COM(HONS), SEMESTER 3rd

SUBJECT CODE: BCOMGE 301-18

M.CODE: 76652

DATE OF EXAMINATION: 16-05-2025

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
SECTION-A			
1.	Answer briefly:		
a.	Define Economic Development.	CO-1	L1
b.	Outline any 2 Schemes of government to control poverty.	CO-1	L2
c.	State two causes of Population Explosion.	CO-1	L1
d.	Summarize two effects of Black Money in India.	CO-1	L2
e.	List the three sectors of the Indian economy with examples.	CO-2	L1
f.	List the number of industries require licence.	CO-3	L2
g.	What is economic planning in India?	CO-4	L1
h.	Outline any 2 reasons for Liberalisation.	CO-4	L2
i.	Why is foreign trade important for India's economic growth?	CO-5	L1
j.	Show how does WTO influence international trade.	CO-5	L2
SECTION-B			
UNIT-I			
2.	Identify various measures or schemes to eradicate unemployment.	CO-1	L3
3.	Explain salient features and structure of Indian economy.	CO-1	L5
UNIT-II			
4.	Analyze the root causes/ Backwardness behind low productivity and rural distress in Indian agriculture.	CO-2	L4
5.	Explain the problems faced by Small scale Industries in detail.	CO-3	L5
UNIT-III			
6.	Apply the advantages of globalization to explain how it benefits consumers and businesses.	CO-4	L3
7.	Analyze the recommendation of 15th finance commission of India in context to devolution.	CO-4	L4

UNIT-IV			
8.	Analyze India's exports in terms of its value and composition.	CO-5	L4
9.	Justify the different roles played by the government in export promotion.	CO-5	L5

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Total No. of Pages: 01

Total No. of Questions: 09

B.Com (Hons), Semester- 3rd

HUMAN RESOURCE MANAGEMENT

Subject Code: BCOM 303-18

M.Code:76651

Date of Examination: 12-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	Define the term Human Resource Management.	CO-1	L1
b.	Classify the stages of the career life cycle.	CO-1	L2
c.	Show the link between HRM and organizational competitiveness.	CO-2	L1
d.	Interpret the need for dual-career planning.	CO-2	L2
e.	List the objectives of performance appraisal.	CO-3	L1
f.	Outline the importance of job design in an organisation	CO-3	L2
g.	Find how job enrichment differs from job enlargement.	CO-4	L1
h.	Illustrate different incentive plans.	CO-4	L2
i.	Name the key elements of wage and salary structure.	CO-5	L1
j.	Compare preventive and settlement measures of disputes	CO-5	L2
SECTION-B			
UNIT-I			
2.	Identify key internal and external factors affecting HRP.	CO1	L3
3.	Categorize various traditional and modern approaches to HRM.	CO1	L4
UNIT-II			
4.	Plan a recruitment procedure for a fast-growing start-up.	CO2	L3
5.	Recommend techniques to reduce interviewer bias.	CO2	L5
UNIT-III			
6.	Explain the objectives and benefits of employee training.	CO3	L5
7.	Analyze the role of technology in modern training programs.	CO3	L4
UNIT-IV			
8.	List different types of fringe benefits and their implications for motivation.	CO4	L4
9.	Compare collective bargaining and grievance handling as dispute resolution mechanisms.	CO5	L5

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Roll No.

Total No. of Pages: 02

Total No. of Questions: 09

B.Com (Hons), Semester- 3rd
MANAGEMENT ACCOUNTING
Subject Code: BCOM 301-18
M.Code: 76649
Date of Examination: 05-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	List any two objectives of management accounting.	CO-1	L1
b.	Outline the role of management accounting in decision making.	CO-1	L2
c.	Who are the main users of ratio analysis in business?	CO-2	L1
d.	Contrast liquidity ratios and solvency ratios.	CO-2	L2
e.	Find the cash inflow from financing activities if fresh share capital is issued.	CO-3	L1
f.	Interpret the significance of preparing a cash flow statement for managers.	CO-3	L2
g.	Why responsibility accounting is considered important in decentralized organizations?	CO-4	L1
h.	Explain how responsibility centres help in control.	CO-4	L2
i.	When is financial accounting information prepared and reported?	CO-1	L1
j.	Relate fund flow statement to working capital changes.	CO-3	L2
SECTION-B			
UNIT-I			
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
UNIT-II			
4.	Examine the steps involved in preparing and implementing an effective budgetary control system in a large organization.	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

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UNIT-III			
6.	Evaluate fund from operations from the operations from the following information: Net profit 650000; gain on the sale of building 35500; goodwill 180000; old machinery worth Rs. 8000 has been sold for Rs. 6500 during the year; general reserve 125000; depreciation 130000.	CO-3	L5
7.	Identify the meaning, importance, objective and format of cash flow statement.	CO-3	L3
UNIT-IV			
8.	Recommend an appropriate divisional performance measure (financial or non-financial) for a service industry and justify your choice.	CO-4	L5
9.	Examine the importance of responsibility accounting in achieving better decision-making in decentralized organizations.	CO-4	L4

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2|M-76649

Roll No.

Total No. of Pages:02

Total No. of Questions: 09

B. Com(Hons), Semester 3rd

MERCENTILE LAW

Subject Code: BCOM 302-18

M.Code: 76650

Date of Examination: 08-05-2026

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
SECTION-A			
1.	Answer briefly:		
a.	List out contract on the Basis of Validity.	CO-1	L1
b.	Explain the Case study of Balfour Vs. Balfour.	CO-1	L2
c.	Show various types of agreements with the help of flow diagram.	CO-2	L1
d.	Interpret the concept of capacity to contract.	CO-2	L2
e.	Define dissolution of a partnership firm.	CO-3	L1
f.	Compare bailment and pledge. Give four points.	CO-3	L2
g.	What is representation and stipulation?	CO-4	L1
h.	Outline any four essential of Sale of Goods Act,1930.	CO-4	L2
i.	Define Holder & Holder in due course.	CO-5	L1
j.	What is an order instrument and Bearer Instrument ?	CO-5	L2
SECTION-B			
UNIT-I			
2.	“Acceptance is what a lighted matchstick is to a train full of Gun powder.” Identify various essential feature of valid acceptance.	CO-1	L3
3.	“Consideration is a prerequisite to form a contract as per Section-23”. Justify the statement by giving examples and essentials of valid consideration to form a contract.	CO-2	L5
UNIT-II			
4.	Apply the concept of partnership and identify the various modes through which partnership firm can be dissolved.	CO-3	L3
5.	Appraise the rights and duties of Bailor and Bailee in Contract of Indemnity by giving suitable example to support your answer.	CO-3	L5
UNIT-III			
6.	Identify various rights of Unpaid seller with the help of flow diagram.	CO-4	L3
7.	Compare Condition and Warranty. Examine various cases where condition descend to the level of a Warranty?	CO-4	L4

UNIT-IV			
8.	"Presumptions under the negotiable instrument Act,1881 are valid under all circumstances." by discussing the essential element, <u>apply the concept of Negotiable Instrument.</u>	CO-5	L3
9.	Explain various types of Negotiable instrument with the help of flow diagram.	CO-5	L5

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.

2|M-76650

Roll No. Date : 18-05-2026
Total No. of Pages: 1

Total No. of Questions: 9

B.Com, Semester-4th
Subject Name: WORKSHOP ON COMPUTERISED ACCOUNTING
Subject Code: BCOMSEC401-18
M. Code: 77413

Max. Marks: 60

Time: 03:00 Hrs.

INSTRUCTIONS TO CANDIDATES:

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

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.	Description	CO	BL	Marks
SECTION A				20
1.a.	Where is data primarily stored in a computerized accounting system?	CO-1	L1	2
1.b.	Classify the various types of computerized accounting systems based on their scope and application.	CO-1	L2	2
1.c.	Write the procedure to quit or exit from Tally ERP 9 safely.	CO-2	L1	2
1.d.	Differentiate in terms of practical utility of the Close Button and Minimize Button in Tally ERP 9.	CO-2	L2	2
1.e.	Write the basic steps of creation of the ledger in Tally ERP 9.	CO-3	L1	2
1.f.	Interpret the role of inventory vouchers in maintaining accurate stock records in Tally ERP 9.	CO-3	L2	2
1.g.	State the meaning of 'Formal Name' and 'Number of Decimal Places' in Tally stock item creation.	CO-4	L1	2
1.h.	Compare Capital Accounts, Current Assets, and Current Liabilities as predefined groups in Tally ERP 9.	CO-4	L2	2
1.i.	What are 'Principal Ratios' in Tally ERP 9? Name any four ratios available.	CO-5	L1	2
1.j.	Summarize the complete reporting module of Tally ERP 9, covering Trial Balance, Cash Book, Bank Book, P&L Account, and Balance Sheet, and conclude which report is most critical for a manager.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Organize a detailed comparison between manual accounting and computerized accounting systems by selecting appropriate parameters such as speed, accuracy, data storage, cost, and security.	CO-1	L3	10
3.	Identify the differences between batch processing and real-time processing in computerized accounting systems.	CO-1	L3	10
SECTION B(UNIT-II)				10
4.	Contrast the single-user and multi-user versions of Tally ERP 9 by examining their features, licensing models, and suitability for different business environments.	CO-2	L4	10
5.	Inspect the components of Tally ERP 9 windows and examine how each component interacts with the user to provide a seamless accounting experience.	CO-2	L4	10
SECTION B(UNIT-III)				10
6.	Identify the concept of a journal voucher in Tally ERP 9 and show the process of recording adjustment entries, depreciation entries, and rectification entries.	CO-3	L3	10
7.	Explain the differences between Revenue Primary Groups and Capital Account groups in Tally ERP 9, highlighting various default accounts which are pre-installed in the software.	CO-4	L5	10
SECTION B(UNIT-IV)				10
8.	Explain the role of the Bank Book in Tally ERP 9 in facilitating bank reconciliation along with the process of creating bank reconciliation statement from this software.	CO-5	L5	10
9.	Explain the process of working with the Profit and Loss Account in Tally ERP 9 and interpret the significance of each section such as gross profit, operating profit, and net profit.	CO-5	L5	10

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. Date : 11-05-2026
Total No. of Pages: 2

Total No. of Questions: 9

B.Com, Semester-4th
Subject Name: INCOME TAX LAW & PRACTICE
Subject Code: BCOM-403-18 E2
M. Code: 77411

Time: 03:00 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:**SECTION-A** is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.**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.	Description	CO	BL	Marks
SECTION A				20
1.a.	Name any two incomes which do not form part of total income.	CO-1	L1	2
1.b.	Illustrate capital expenditure with suitable examples.	CO-1	L2	2
1.c.	Explain the meaning of allowances in the context of salary income.	CO-2	L1	2
1.d.	Write the provisions relating to set-off of losses under the head "Capital Gains".	CO-3	L1	2
1.e.	Define the term gross total income under taxation.	CO-3	L1	2
1.f.	Outline the meaning of clubbing of income.	CO-2	L2	2
1.g.	List the situations in which advance tax is not applicable.	CO-4	L1	2
1.h.	Describe the purpose of introducing TCS in the taxation system.	CO-4	L2	2
1.i.	Describe the term PAN in taxation?	CO-5	L1	2
1.j.	Compare ITR-3 and ITR-4 in terms of applicability.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Identify the concept of previous year and show the circumstances in which income is taxed in the same year of earning with suitable application.	CO-1	L3	10
3.	Apply the rules of residential status to explain the various categories of assessee and the conditions used for their classification.	CO-1	L3	10
SECTION B(UNIT-II)				10

Q No.	Description	CO	BL	Marks
4.	Inspect the provisions dealing with income tax on House Property and solve the following problem. Miss Harjot is the owner of a house property in Pune. The house is let out for Rs. 53,000 p.m. Municipal Valuation is Rs. 5,10,000, Fair Rent is Rs. 4,20,000, Standard Rent is Rs. 6,00,000. Municipal tax paid during the previous year 2020-21 is Rs. 20,000 (20% of which is paid by tenant). Insurance premium due for the year but outstanding Rs. 1,500/-Collection charges incurred is Rs. 100/- p.m. Brokerage paid Rs. 10,000/-. Compute the income from house property for A.Y. 2025-26.	CO-2	L4	10
5.	What are the incomes chargeable under the head "Income from other sources"?	CO-2	L4	10
SECTION B(UNIT-III)				10
6.	Inspect the concept of income escaping assessment and discuss the conditions under which income is treated as escaped according to tax law.	CO-3	L4	10
7.	Explain the role of specific deductions (like Sections 80D, 80DD, 80U) in computing the total income according to the Income Tax Act, 1961.	CO-3	L5	10
SECTION B(UNIT-IV)				10
8.	Explain the concept of e-filing of income tax returns in India and the steps involved in e-filing of income tax returns through the Income Tax Department of India portal.	CO-5	L5	10
9.	Explain the concept of refund of tax and examine the various circumstances leading to refund of tax.	CO-4	L5	10

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. Date : 07-05-2026
Total No. of Pages: 4

Total No. of Questions: 9

B.Com, Semester-4th
Subject Name: COMPANY LAW
Subject Code: BCOM-402-18 E2
M. Code: 77410

Time: 03:00 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

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

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.	Description	CO	BL	Marks
SECTION A				20
1.a.	Define Company as per Section 2(20) of Companies Act, 2013.	CO-1	L1	2
1.b.	Differentiate between Company and Partnership Firm . (Give 4 points)	CO-1	L2	2
1.c.	Define the concept of Doctrine of Constructive Notice?	CO-2	L1	2
1.d.	When is company empowered to borrow money?	CO-3	L1	2
1.e.	Write down the procedure for appointment of directors by central government.	CO-3	L1	2
1.f.	Illustrate the process of alteration of Name clause and registered office clause.	CO-2	L2	2
1.g.	List the two types of shares that can be issued by a company.	CO-4	L1	2
1.h.	Differentiate between Share certificate and Share warrant?	CO-4	L2	2
1.i.	Summarise the various rights of Auditor?	CO-5	L1	2
1.j.	Explain various conditions where interest can be paid out of capital.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Analyze the statement "A joint stock company is a legal person with perpetual succession and common stock," and explain how it reflects the key characteristics of a company.	CO-1	L4	10
3.	Apply the provisions of the Companies Act to classify companies into different types. Illustrate each type with suitable examples.	CO-1	L3	10
SECTION B(UNIT-II)				10
4.	Apply the concept of Memorandum of Association to determine whether a company can legally start a new line of business not stated in its object clause.	CO-2	L3	10
5.	"Prospectus is a document that the investor goes through while investing the funds in company." In light of this statement examine the contents of prospectus.	CO-2	L4	10
SECTION B(UNIT-III)				10
6.	Write down various provisions of Companies Act , regarding appointment of directors of a company.	CO-3	L3	10
7.	Evaluate the procedural steps involved in alteration and reduction of share capital and write their adequacy in protecting stakeholders.	CO-4	L5	10
SECTION B(UNIT-IV)				10
8.	An auditor continued for more than the prescribed rotation period. Determine the validity of such appointment and justify the importance of rotation of auditors.	CO-5	L5	10
9.	Examine the statutory requirements for maintaining Books of Account and distinguish between mandatory and optional records.	CO-5	L4	10

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.

Date : 04-05-2026
Total No. of Pages: 2

Total No. of Questions: 9

BCom, Semester-4th
Subject Name: CORPORATE ACCOUNTING
Subject Code: BCOM-401-18 E2
M. Code: 77409

Time: 03:00 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

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

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

Q No.	Description	CO	BL	Marks
SECTION A				20
1.a.	Define share capital.	CO-1	L1	2
1.b.	Explain the concept of Calls in Advance	CO-1	L2	2
1.c.	What is transfer to General Reserve?	CO-2	L1	2
1.d.	Explain the disposal of profits with the long-term financial planning of a corporate entity.	CO-2	L2	2
1.e.	Explain the Yield Method of valuation of shares.	CO-3	L1	2
1.f.	Explain the need for valuation of shares.	CO-3	L2	2
1.g.	When is the pooling of interests method applied in amalgamation?	CO-4	L1	2
1.h.	Explain the term Absorption.	CO-4	L2	2
1.i.	What is meant by surrender value of a policy?	CO-5	L1	2
1.j.	Summarize the importance of maintaining proper books of accounts in insurance companies.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	A company issued 20,000 equity shares of ₹10 each at par, payable ₹3 on application, ₹4 on allotment and the balance on first call. All the shares were fully subscribed and paid.Pass necessary journal entries.	CO-1	L3	10
3.	Examine the importance of proper disposal of profits in strengthening the long-term financial stability of a company.	CO-2	L4	10
SECTION B(UNIT-II)				10

Q No.	Description	CO	BL	Marks
4.	Assess whether market value or fair value provides a better estimate for investors while valuing shares.	CO-3	L5	10
5.	Conclude the accounting treatment in the books of the transferee company at the time of amalgamation, including the treatment of reserves and goodwill/capital reserve.	CO-3	L5	10
SECTION B(UNIT-III)				10
6.	Criticize the process of internal reconstruction by dividing it into major accounting stages.	CO-4	L5	10
7.	Analyze the differences in accounting treatment between amalgamation in the nature of merger and amalgamation in the nature of purchase.	CO-4	L4	10
SECTION B(UNIT-IV)				10
8.	Identify the accounting treatment of premiums received and claims paid in life insurance accounts.	CO-5	L3	10
9.	Evaluate the formats of final accounts of a general insurance company.	CO-5	L5	10

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 Questions: 9

Date : 14-05-2026

Total No. of Pages: 2

B.Com, Semester-4th
 Subject Name: ENTREPRENEURSHIP DEVELOPMENT
 Subject Code: BCOMGE401-18 E2
 M. Code: 77412

Time: 03:00 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

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

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.	Description	CO	BL	Marks
SECTION A				20
1.a.	Name the factors that impact the emergence and growth of Entrepreneurship.	CO-1	L1	2
1.b.	Differentiate business and entrepreneurship on the basis of innovation.	CO-1	L2	2
1.c.	Define the terms Micro, Small and Medium Enterprises (MSME) with suitable criteria.	CO-2	L1	2
1.d.	Name the industrial estates and industrial clusters in entrepreneurship development.	CO-3	L1	2
1.e.	Define the term EDP in India and mention its purpose.	CO-3	L1	2
1.f.	Explain the need for business idea evaluation before starting a venture.	CO-2	L2	2
1.g.	State the functions of SIDO in the field of entrepreneurship development.	CO-4	L1	2
1.h.	Explain the importance of alternative financing options in entrepreneurial growth.	CO-4	L2	2
1.i.	Write the full form of SIDBI along with its function in entrepreneurial development.	CO-5	L1	2
1.j.	Classify causes of financial problems in industries in relation to ED.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Write the functions of an entrepreneur in a manufacturing unit with the help of a suitable framework.	CO-1	L3	10
3.	Identify the various myths about entrepreneurship and their effect on society.	CO-1	L3	10
SECTION B(UNIT-II)				10
4.	Contrast the internal and external sources of new business ideas with reference to their usefulness for entrepreneurs.	CO-2	L4	10
5.	Categorize the government policies supporting MSMEs and their contribution to industrial development.	CO-2	L4	10
SECTION B(UNIT-III)				10
6.	Analyze in detail the importance of business incubators in promoting innovation and entrepreneurship alongwith their role in supporting new venture creation.	CO-3	L4	10
7.	Explain the effectiveness of incentives and subsidies in encouraging new entrepreneurs.	CO-3	L5	10
SECTION B(UNIT-IV)				10
8.	Explain the effectiveness of seed capital assistance schemes in promoting innovation and start-up formation.	CO-5	L5	10
9.	Interpret the decision-making process involved in the exit and closure of a business venture.	CO-4	L5	10

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.

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Total No. of Questions: 09

B.Com (Hons.), Semester- 4th
TRIAL RELATION AND LABOUR LAW
Subject Code: BCOM 601-18
M. Code: 79470
Date of Examination: 05-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	What is a trade union? Give suitable example.	CO-1	L1
b.	Interpret the different types of trade unions with the help of a suitable example.	CO-1	L2
c.	How do labour laws influence industrial relations?	CO-2	L1
d.	Outline the meaning of lockout and how does it differ from a strike.	CO-2	L2
e.	State the conciliation and arbitration in industrial relations.	CO-3	L1
f.	Summarize the functions of the labour court.	CO-3	L2
g.	List the main parties involved in industrial disputes redressal.	CO-4	L1
h.	Name the different types of workers participation in management with the help of a suitable example.	CO-4	L2
i.	Which factors are considered while fixing wages in detail?	CO-5	L1
j.	Illustrate the provisions of The Industrial Relations Code-2019 in detail.	CO-5	L2
SECTION-B			
UNIT-I			
2.	Identify the difference between a trade union and an employers' association.	CO 1	L3
3.	Compare the difference between a Quality Circle and a suggestion scheme.	CO 1	L4
UNIT-II			
4.	Write the different various provisions under the Payment of Gratuity Act for the workers.	CO 2	L3
5.	Explain the legal rights that are usually granted to workers under Workmen's Compensation Act.	CO 2	L5
UNIT-III			
6.	Explain different reliefs available to different workers under the Factories Act.	CO 4	L5
7.	Identify the role of management in improving wages and working conditions.	CO 3	L3
UNIT-IV			
8.	Figure out the conditions, compensation, and procedure required to be followed by employers.	CO 5	L4
9.	Explain the statutory provisions regarding the bonus under the Payment of Bonus Act.	CO 5	L5

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.

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Total No. of Pages: 02

Total No. of Questions: 09

B.Com(Hons), Semester-5th

FINANCIAL MANAGEMENT

Subject Code: BCOM 501-18

M.Code: 78172

Date of Examination: 30-04-2026

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
SECTION-A			
I.	Answer briefly:		
a.	Find the present value of Rs. 15,000 received after 5 years at 10% rate. $PVF@10\%$ is 0.909, 0.827, 0.751, 0.683 and 0.621 respectively for 5 years.	CO1	L1
b.	Explain the factors affecting the capital Structure.	CO1	L2
c.	List two theories of irrelevance of capital structure.	CO2	L1
d.	Compare equity shares and debentures.	CO2	L2
e.	Write the formula to calculate NPV with example.	CO3	L1
f.	Outline two advantages of capital budgeting decision.	CO3	L2
g.	State any two implications of Walter's Model.	CO4	L1
h.	Describe different types of dividend policies.	CO4	L2
i.	What are the disadvantages of inadequate working capital?	CO5	L1
j.	Explain the term inventory management.	CO5	L2
SECTION-B			
UNIT-I			
2.	Write the difference between profit maximization and wealth maximization by considering the advantages and limitations of both in decision making.	CO1	L3
3.	Determine the cost of debt capital, if debentures have	CO1	L5

	been issued: a) at par b) at a premium of 10% c) at a discount of 5%.A Ltd. issues Rs. 1,00,000 10% irredeemable debentures of Rs. 100 each.		
UNIT-II			
4.	Analyze in detail the theories of relevance used in deciding the capital structure of an organization.	CO2	L4
5.	Identify the relationship between operating and financial leverage in capital structure.	CO2	L3
UNIT-III			
6.	Determine various techniques used in Capital Budgeting for selecting the best from available investment proposals.	CO3	L5
7.	Analyze the MM approach based on his arguments in favor of and against the dividend decision.	CO4	L4
UNIT-IV			
8.	Explain in detail with example and diagram the operating cycle under working capital management.	CO5	L5
9.	Identify the term inventory management and the techniques of inventory management.	CO5	L3

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: 02

Total No. of Questions: 09

B.Com (Hons), Semester- 5TH

PERSONAL FINANCIAL PLANNING

Subject Code: BCOP- 511-18

M.Code: 78174

Date of Examination: 09-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	Why is financial planning important for young professionals?	CO-1	L1
b.	Interpret any two factors influencing personal financial planning.	CO-1	L2
c.	Name two types of deposit products offered by banks.	CO-2	L1
d.	Interpret the importance of a credit information report.	CO-2	L2
e.	Who is liable to pay wealth tax (before its abolition)?	CO-3	L1
f.	Classify income as earned income and unearned income with examples.	CO-3	L2
g.	Define code of ethics in personal financial planning	CO-4	L1
h.	Interpret the tax implications of selling real estate.	CO-4	L2
i.	Name the four major stages in an investor's life cycle.	CO-1	L1
j.	Illustrate with an example how failing KYC norms can affect an individual's banking activity.	CO-3	L2
SECTION-B			
UNIT-I			
2.	Utilize personal balance sheet data to calculate net worth and interpret its importance for financial stability.	CO-1	L3
3.	Analyze the role of a financial advisor and create an investor profile for a 25-year-old IT professional just beginning their career.	CO-1	L4
UNIT-II			
4.	Examine the structure of mutual funds in India and explain how SEBI regulates them.	CO-2	L4
5.	Explain the benefits and limitations of life insurance and health insurance.	CO-2	L5
UNIT-III			
6.	Recommend the principles of personal income tax planning to create a sample tax-saving plan for a salaried individual.	CO-3	L5

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7.	Build a tax computation model that demonstrates the differences in tax liability under the old and new income tax regimes.	CO-3	L3
UNIT-IV			
8.	Explain the process of Retirement planning and its importance in financial planning.	CO-4	L5
9.	Analyze the need for retirement planning in the context of increasing life expectancy.	CO-4	L4

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.

2|M-78174

Roll No.

Total No. of Pages: 02

Total No. of Questions: 09

B.Com (Hons), Semester- 5th
BANKING SERVICE MANAGEMENT

Subject Code: BCOP-521-18

M.Code: 78175

Date of Examination: 09-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	Define Banking Ombudsman in banking industry.	CO-1	L1
b.	Outline the types of banks with suitable basis.	CO-1	L2
c.	What do you understand by the term BASEL II Norms?	CO-2	L1
d.	Interpret any two recommendations of Verma Panel Report.	CO-2	L2
e.	Relate E- Banking with mobile banking.	CO-3	L1
f.	Explain cheque truncation system in digital electronic system.	CO-3	L2
g.	How can operational risk be mitigated in banks?	CO-4	L1
h.	Write the salient features of ratio analysis.	CO-4	L2
i.	Find current ratio if current assets Rs. 50,000 and current liabilities Rs.25,000.	CO-5	L1
j.	Compare liquidity ratio with solvency ratio.	CO-5	L2
SECTION-B			
UNIT-I			
2.	Examine the various classification and types of banks in detail with suitable examples.	CO-1	L4
3.	Identify the functions of banks in mobilizing savings and allocating resources efficiently.	CO-1	L3
UNIT-II			
4.	Categorize the Basel II Norms with reference to their relevance and implementation in India.	CO-2	L4
5.	Explain the quantitative and qualitative tools of credit control used by the Reserve Bank of India along with relevant examples.	CO-2	L5
UNIT-III			
6.	Categorize retail banking and wholesale banking based	CO-3	L5

	on their nature, scope, and functions.		
7.	Analyze the concept of asset classification in banks with reference to standard, sub-standard, doubtful, and loss assets.	CO-3	L4
UNIT-IV			
8.	Develop a comparison between commercial banking and investment banking with suitable examples.	CO-4	L3
9.	Determine the structure of a bank's Profit and Loss Account with their key components.	CO-5	L5

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.

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Total No. of Questions: 09

09
B.Com (Hons), Semester - 5th
ADVANCED FINANCIAL MANAGEMENT
Subject Code: BCOP-512-18
M.Code: 78176

Date of Examination: 13-05-2026

Max. Marks:60

Time: 3 Hrs.

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** 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.

Question		CO	BL
Q. No.			
SECTION-A			
1.	Answer briefly:		
a.	List any two objectives of ratio analysis.	CO-1	L1
b.	Outline the use of private equity as a funding option for start-ups.	CO-1	L2
c.	Which measures help mitigate political risk? Any two.	CO-2	L1
d.	Describe the agency relationship in a company.	CO-2	L2
e.	How do divisible and indivisible projects differ?	CO-3	L1
f.	Give example of sensitivity analyses. Any two.	CO-3	L2
g.	Define the term acquisition.	CO-4	L1
h.	Interpret the impact of reverse takeovers.	CO-4	L2
i.	Define spin-off or demerger.	CO-5	L1
j.	List effectiveness of divestment strategies. Any two	CO-5	L2
SECTION-B			
UNIT-I			
2.	Analyze how ratio analysis can guide financial strategy formulation.	CO-1	L4
3.	Distinguish between equity and debt finance.	CO-1	L4
UNIT-II			
4.	Analyze the relevance of social and environmental issues in corporate reporting.	CO-2	L4
5.	Discuss how CSR activities influence a firm's financing and investment decisions.	CO-2	L5
UNIT-III			
6.	Classify the advantages and limitations of various analysis techniques.	CO-3	L4
7.	Make use of market capitalization to value a company.	CO-3	L3
UNIT-IV			
8.	Analyze the financial and valuation challenges in mergers & acquisitions.	CO-4	L4
9.	Support the idea of "going private" and its benefits.	CO-5	L5

9. Support the idea of "going private" and its benefits.

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Total No. of Pages: 01

Total No. of Questions: 09

B.Com(Hons), Semester- 5th
GOODS AND SERVICES TAX
Subject Code: BCOM 502-18
M.Code: 78173

Date of Examination: 06.05.2026

Max. Marks:60

Time: 3 Hrs.

INSTRUCTIONS TO CANDIDATES:

- INSTRUCTIONS TO CANDIDATES:**
- SECTION-A** is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
 - 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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	State the expanded form of (CGST) and how it is applied in a practical situation.	CO-1	L1
b.	Describe the term taxable person under GST with suitable example.	CO-1	L2
c.	List any two features of indirect taxes.	CO-2	L1
d.	Illustrate Composite Supply with an example under Goods and Services Tax (GST).	CO-2	L2
e.	State the meaning of reverse charge mechanism.	CO-3	L1
f.	Outline the concept of voluntary registration.	CO-3	L2
g.	Write the meaning of late fee under GST along with its purpose.	CO-4	L1
h.	Define taxable supply under GST Act, 2017.	CO-4	L2
i.	State the meaning of UTGST. Give suitable example.	CO-1	L1
j.	Explain how the levy of Goods and Services Tax (GST) is imposed.	CO-3	L2
SECTION-B			
UNIT-I			
2.	Write the advantages and disadvantages of the Composition Scheme under Goods and Services Tax (GST).	CO-1	L3
3.	Examine the role of Goods and Services Tax (GST) in reducing tax evasion and improving transparency in financial transactions.	CO-1	L4
UNIT-II			
4.	Analyse how the time of supply influences GST compliance obligations in determining the timing of tax liability and return filing.	CO-2	L4
5.	Evaluate the challenges faced during the implementation of Goods and Services Tax (GST) and their effect on the economy.	CO-2	L5
UNIT-III			
6.	Recommend the determination of the time of supply of goods and services under Goods and Services Tax (GST), with reference to its impact on tax liability and compliance.	CO-3	L5
7.	Analyze the measures required to improve GST implementation in enhancing efficiency, compliance, and overall tax administration.	CO-3	L4
UNIT-IV			
8.	Examine the application of the reverse charge mechanism in a real business scenario under GST.	CO-4	L4
9.	Explain the role of electronic cash, credit, and liability ledgers in GST and their importance in managing tax payments and liabilities.	CO-4	L5

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Roll No.

Total No. of Pages: 02

Total No. of Questions: 09

B.Com(Hons), Semester-5th
INSURANCE SERVICES MANAGEMENT
Subject Code: BCOP-522-18
M.Code: 78177
Date of Examination: 13-05-2025

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
SECTION-A			
1.	Answer briefly:		
a.	List out the Technique of risk management.	CO-1	L1
b.	Compare external and internal source of risk.	CO-1	L2
c.	List the documents required in insurance.	CO-2	L1
d.	Summarize type of insurance.	CO-2	L2
e.	List the private sector companies under life insurance sector.	CO-3	L1
f.	Summarize the Death claims under life insurance.	CO-3	L2
g.	Recall the term Public liability insurance.	CO-4	L1
h.	Outline any 2 advantages of deposit insurance.	CO-4	L2
i.	What are the Benefits of reinsurance?	CO-5	L1
j.	Interpret various drivers of financial performance of insurance company.	CO-6	L2
SECTION-B			
UNIT-I			
2.	“Effective risk management ensures business continuity and growth” Develop your point of view on the statement.	CO-1	L3
3.	Elaborate the role and function of insurance in detail.	CO-2	L5
UNIT-II			
4.	List out the factors that affecting health system in India.	CO-3	L4
5.	Evaluate the various products offered by Life insurance companies in India in the light to recommend various products as per the different needs of customers.	CO-3	L5
UNIT-III			
6.	Apply the Grievance Redressal Procedure under the IRDA Act to a case where a policyholder’s complaint about claim rejection needs to be resolved.	CO-4	L3

7.	Explain the significance of emergency risk insurance managing unforeseen events.	CO-4	L5
UNIT-IV			
8.	Apply section 80C, 80D, 10(10D) in order to receive while claiming the tax benefits under the insurance.	CO-5	L3
9.	“Financial management ensures optimal utilization of funds in insurance companies” Justify the statement.	CO-6	L5

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Roll No.

Total No. of Pages: 02

Total No. of Questions: 09

B.Com (Hons), Semester- 5TH
PERSONAL FINANCIAL PLANNING

Subject Code: BCOP- 511-18

M.Code: 78174

Date of Examination: 09-05-2026

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	CO	BL
SECTION-A			
1.	Answer briefly:		
a.	Why is financial planning important for young professionals?	CO-1	L1
b.	Interpret any two factors influencing personal financial planning.	CO-1	L2
c.	Name two types of deposit products offered by banks.	CO-2	L1
d.	Interpret the importance of a credit information report.	CO-2	L2
e.	Who is liable to pay wealth tax (before its abolition)?	CO-3	L1
f.	Classify income as earned income and unearned income with examples.	CO-3	L2
g.	Define code of ethics in personal financial planning	CO-4	L1
h.	Interpret the tax implications of selling real estate.	CO-4	L2
i.	Name the four major stages in an investor's life cycle.	CO-1	L1
j.	Illustrate with an example how failing KYC norms can affect an individual's banking activity.	CO-3	L2
SECTION-B			
UNIT-I			
2.	Utilize personal balance sheet data to calculate net worth and interpret its importance for financial stability.	CO-1	L3
3.	Analyze the role of a financial advisor and create an investor profile for a 25-year-old IT professional just beginning their career.	CO-1	L4
UNIT-II			
4.	Examine the structure of mutual funds in India and explain how SEBI regulates them.	CO-2	L4
5.	Explain the benefits and limitations of life insurance and health insurance.	CO-2	L5
UNIT-III			
6.	Recommend the principles of personal income tax planning to create a sample tax-saving plan for a salaried individual.	CO-3	L5

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7.	Build a tax computation model that demonstrates the differences in tax liability under the old and new income tax regimes.	CO-3	L3
UNIT-IV			
8.	Explain the process of Retirement planning and its importance in financial planning.	CO-4	L5
9.	Analyze the need for retirement planning in the context of increasing life expectancy.	CO-4	L4

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.

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Roll No. Date : 19-05-2026
Total No. of Pages: 2

Total No. of Questions: 9

B.Com, Semester-6th
Subject Name: BANKING LAWS & SERVICES
Subject Code: BCOP621-18 E2
M. Code : 79474

Max. Marks: 60

Time: 03:00 Hrs.

INSTRUCTIONS TO CANDIDATES:

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

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.	Description	CO	BL	Marks
SECTION A				20
1.a.	How did nationalisation of banks in 1969 and 1980 change the structure of the Indian banking industry?	CO-1	L1	2
1.b.	Compare the regulatory mandate of the Reserve Bank of India with the operational mandate of scheduled commercial banks.	CO-1	L2	2
1.c.	How Statutory Liquidity Ratio (SLR) is different from Cash Reserve Ratio (CRR)?	CO-2	L1	2
1.d.	Explain the mechanism of open market operations, focusing on the role of RBI in managing liquidity.	CO-2	L2	2
1.e.	Define 'banking company' as given under the Banking Regulation Act, 1949.	CO-3	L1	2
1.f.	Interpret the significance of the penalties clause in the RBI Act, 1934 for maintaining discipline among financial institutions.	CO-3	L2	2
1.g.	Write the full form, meaning and the year of enactment of the SARFAESI Act along with its history.	CO-4	L1	2
1.h.	Differentiate between 'doubtful assets' and 'loss assets' with reference to the RBI's NPA classification norms.	CO-4	L2	2
1.i.	Define 'fund-based services' and list at least five examples offered by commercial banks.	CO-5	L1	2
1.j.	Classify banking services into fund-based and fee-based categories, providing the revenue implications of each for commercial banks.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Organize a comprehensive comparative analysis of public sector banks, private sector banks, and foreign banks operating in India.	CO-1	L3	10
3.	Identify the distinguishing features of Commercial Banks, Small Finance Banks, and Payments Banks in India with suitable examples.	CO-1	L3	10
SECTION B(UNIT-II)				10
4.	Compare the repo rate and the reverse repo rate as tools of the Liquidity Adjustment Facility (LAF) used by the RBI highlighting their influence on borrowing costs, inflation, and economic growth.	CO-2	L4	10
5.	Compare the quantitative and qualitative credit control techniques employed by the Reserve Bank of India (RBI).	CO-2	L4	10
SECTION B(UNIT-III)				10
6.	Explain the nature of the banker-customer relationship along with regulations of this relationship under the Indian banking law.	CO-3	L5	10
7.	Construct a detailed account of the evolution of the Basel Accords from Basel I to Basel III focusing on the reasons for the transition.	CO-3	L3	10
SECTION B(UNIT-IV)				10
8.	Critically evaluate the conditions under which a collecting banker can claim the defence of acting in good faith and without negligence under the Negotiable Instruments Act, 1881.	CO-4	L5	10
9.	Evaluate the role of the Pradhan Mantri Jan Dhan Yojana (PMJDY) in achieving financial inclusion in India by examining its outcomes and criticizing its shortcomings.	CO-5	L5	10

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Roll No. Date : 22-05-2026
Total No. of Pages: 2

Total No. of Questions: 9

B.Com, Semester-6th
Subject Name: RISK MANAGEMENT & INSURANCE
Subject Code: BCOP622-18
M. Code: 79475

Max. Marks: 60

Time: 03:00 Hrs.

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.	Description	CO	BL	Marks
SECTION A				20
1.a.	State the common sources of risk in business and personal life.	CO-1	L1	2
1.b.	Explain how risk and uncertainty differ from each other in management context.	CO-1	L2	2
1.c.	State the meaning of safety audit in risk management.	CO-2	L1	2
1.d.	How is insurance different from hedging?	CO-3	L1	2
1.e.	Identify the features of health insurance and marine insurance.	CO-3	L1	2
1.f.	Explain the role of surveyors in loss prevention and risk reduction.	CO-2	L2	2
1.g.	State the composition of the IRDA.	CO-4	L1	2
1.h.	Explain the factors considered in computation of insurance premium.	CO-4	L2	2
1.i.	Interpret the relationship between insurance regulation and market stability.	CO-5	L1	2
1.j.	Explain how negligence can affect insurance claims and settlements.	CO-5	L2	2
SECTION B(UNIT-I)				10
2.	Use risk assessment methods for identifying business exposures.	CO-1	L3	10
3.	Determine suitable risk management measures for handling risks in modern business environments.	CO-1	L5	10
SECTION B(UNIT-II)				10
4.	Evaluate the suitability of life insurance in providing long-term protection, savings, and financial stability.	CO-2	L4	10
5.	Justify how risk evaluation contributes to selecting appropriate strategies for risk avoidance and risk reduction.	CO-2	L5	10
SECTION B(UNIT-III)				10
6.	Write the essentials of an insurance contract by relating them to a real-world insurance policy.	CO-3	L3	10
7.	Critically evaluate loss assessment and loss control in insurance by differentiating between them and discussing their objectives, techniques, and practical significance for the financial stability of insurers.	CO-4	L5	10
SECTION B(UNIT-IV)				10
8.	Investigate the reasons for exclusion of perils in insurance policies.	CO-5	L5	10
9.	Analyze the effectiveness of the regulatory framework of insurance in protecting policyholders and ensuring fair practices in the insurance sector.	CO-5	L4	10

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Roll No.

Total No. of Questions: 9

Date : 09-05-2026
Total No. of Pages: 3

B.Com., Semester-6th
Subject Name: OPERATION RESEARCH
Subject Code: BCOM602-18
M.Code: 79471

Time: 03:00 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.	Description	CO	BL	Marks																														
SECTION A				20																														
1.a.	Define the term Operations Research.	CO-1	L1	2																														
1.b.	Compare between surplus and slack variables in LPP.	CO-1	L2	2																														
1.c.	Define the term payoff matrix in game theory.	CO-2	L1	2																														
1.d.	State the usage of crashing for cost reduction in network analysis.	CO-3	L1	2																														
1.e.	Write down the merits of PERT used in network analysis.	CO-3	L1	2																														
1.f.	Outline the dominance principle used game theory.	CO-2	L2	2																														
1.g.	List the advantages of inventory management.	CO-4	L1	2																														
1.h.	Differentiate between ABC and VED analysis in inventory management.	CO-4	L2	2																														
1.i.	What is the meaning of Scrap Value in Replacement Theory?	CO-5	L1	2																														
1.j.	Explain the concept of replacement of items whose maintenance cost increases with time.	CO-5	L2	2																														
SECTION B(UNIT-I)				10																														
2.	Calculate the Initial Basic Feasible Solution using NWCM and LCEM.	CO-1	L3	10																														
	<table><tr><td>Plant/Warehouses</td><td>W1</td><td>W2</td><td>W3</td><td>W4</td><td>Supply</td></tr><tr><td>P1</td><td>1</td><td>2</td><td>4</td><td>4</td><td>8</td></tr><tr><td>P2</td><td>4</td><td>3</td><td>2</td><td>0</td><td>6</td></tr><tr><td>P3</td><td>0</td><td>2</td><td>2</td><td>1</td><td>10</td></tr><tr><td>Demand</td><td>4</td><td>6</td><td>8</td><td>6</td><td>24</td></tr></table>	Plant/Warehouses	W1	W2	W3	W4	Supply	P1	1	2	4	4	8	P2	4	3	2	0	6	P3	0	2	2	1	10	Demand	4	6	8	6	24			
Plant/Warehouses	W1	W2	W3	W4	Supply																													
P1	1	2	4	4	8																													
P2	4	3	2	0	6																													
P3	0	2	2	1	10																													
Demand	4	6	8	6	24																													
3.	Identify the phases of Operations Research by applying them to a production planning problem.	CO-1	L3	10																														

Q No.	Description	CO	BL	Marks																						
SECTION B(UNIT-II)				10																						
4.	Examine how forward pass and backward can be applied in decision tree analyses.	CO-2	L4	10																						
5.	Examine the following using odds method and find the probable strategies of the players and the value of game. <table border="1"><tr><td rowspan="3">A</td><td colspan="2">B</td></tr><tr><td>8</td><td>10</td></tr><tr><td>12</td><td>6</td></tr></table>	A	B		8	10	12	6	CO-2	L4	10															
A	B																									
	8		10																							
	12	6																								
SECTION B(UNIT-III)				10																						
6.	Explore the applications of Poisson input and exponential service in simple queuing situations.	CO-3	L4	10																						
7.	Determine the following and draw the network diagram to find: 1. Critical Path 2. Earliest Start 3. Earliest Finish 4. Latest Start 5. Latest Finish <table border="1"><tr><td>Activity</td><td>1-2</td><td>2-3</td><td>2-4</td><td>2-5</td><td>3-5</td><td>4-5</td><td>5-6</td><td>6-7</td><td>6-8</td><td>7-8</td></tr><tr><td>Duration (Days)</td><td>3</td><td>3</td><td>7</td><td>9</td><td>5</td><td>0</td><td>6</td><td>4</td><td>13</td><td>10</td></tr></table>	Activity	1-2	2-3	2-4	2-5	3-5	4-5	5-6	6-7	6-8	7-8	Duration (Days)	3	3	7	9	5	0	6	4	13	10	CO-3	L5	10
Activity	1-2	2-3	2-4	2-5	3-5	4-5	5-6	6-7	6-8	7-8																
Duration (Days)	3	3	7	9	5	0	6	4	13	10																
SECTION B(UNIT-IV)				10																						
8.	Determine when the machinery should be replaced from the following maintenance cost per year of a machine whose purchase price Rs. 4,00,000 is given below: <table border="1"><tr><td>Year</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr><tr><td>Operating Cost</td><td>750</td><td>800</td><td>850</td><td>900</td><td>1000</td><td>1225</td></tr><tr><td>Resale Value</td><td>4500</td><td>4050</td><td>3750</td><td>3600</td><td>3450</td><td>3325</td></tr></table>	Year	1	2	3	4	5	6	Operating Cost	750	800	850	900	1000	1225	Resale Value	4500	4050	3750	3600	3450	3325	CO-5	L5	10	
Year	1	2	3	4	5	6																				
Operating Cost	750	800	850	900	1000	1225																				
Resale Value	4500	4050	3750	3600	3450	3325																				
9.	Interpret the ABC analysis technique to classify inventory items of an organization and explain how it helps in better inventory control.	CO-4	L5	10																						

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