

Roll No.

Total No. of Pages : 02

Total No. of Questions : 17

M.Com. (2018 Batch) (Sem.-1)

**MANAGEMENT PRINCIPLES AND ORGANIZATIONAL
BEHAVIOUR**

Subject Code : MCOP-101-18

Paper ID : [75333]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTIONS-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Answer briefly :

1. What do you understand by quantitative approach to management?
2. List down the features of bureaucratic organisation.
3. What decision tree?
4. What is decentralisation of an organisation?
5. Which disciplines contribute to the study of organisational behaviour?
6. Define leadership.
7. What are the stages of group formation?
8. What is the role of a change agent?

SECTION B

UNIT-I

9. Define management and explain its functions.
10. Explain the main features of scientific management.

UNIT-II

11. Discuss different bases of departmentation and give their merits and demerits also.
12. Define control. Explain the types of control.

UNIT-III

13. Discuss various challenges and opportunities in the field of organisational behaviour.
14. Define motivation. Explain the motivational factors in organisations.

UNIT-IV

15. Explain the causes of individual and group level conflict.
16. Define power. Explain various sources of power.

SECTION-C

17. Read the case given below and answer the questions:

Xentek Ltd. is an automobile company. Its employees have narrow job profiles, and they are expected to follow instructions on how to carry out their jobs. Planning is done by managers, and when problems crop up, employees are just expected to report the matter to their managers. Employees have no control over the buying of equipments and materials they work with. The company has an incentive plan in place which rewards employees momentarily when they produce more than a target level of production. The company faces deteriorating quality levels and falling production levels, and its equipments are in poor condition. Managers' exhortations to improve things fall on deaf ears, and employees go about their jobs as if everything is perfectly all right.

Questions :

- a) Identify the problems in the case.
- b) How can Xentek Ltd. Motivate its employees to improve its operations?

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M.Com. (2018 Batch) (Sem.-1)

MANAGERIAL ECONOMICS

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3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Answer briefly :

1. Define Production Possibility Curve.
2. What are the limitations of indifference curve analysis?
3. What is producer's equilibrium?
4. What are the reasons of internal economies of scale?
5. Distinguish between nominal and real interest rates.
6. What are the factors determining supply of a commodity?
7. Define National Income.
8. What are the main features of recession?

SECTION-B

UNIT-I

9. What is managerial economics? Explain its nature and scope.
10. Define price elasticity of demand. What is its importance?

UNIT-II

11. Describe the method to find out least cost combination of factors of production
12. Explain Total Revenue, Marginal Revenue and Average Revenue and show the relationship among them.

UNIT-III

13. Explain how price and output are determined under perfect competition.
14. Define rent. How is rent determined?

UNIT-IV

15. What is investment multiplier? How does it relate to marginal propensity to consume?
16. Describe the production method of measuring national income.

SECTION-C

17. Case Study :

The freezing cold spell at the beginning of 2010 not only increased demand for road salt, but it increased demand for gas in the America. Usage reached 454 cubic metres; the previous record was 449 cubic metres set in January 2003. The National Grid which is responsible for energy in the country, issued several warnings in a matter of days that demand could outstrip supply and asked supplier to increase the supply. The National Grid also told major gas users, such as power plants, to reduce demand. Big generators have both gas-fired and coal-fired power stations and are able to choose between the two. In total, 27 large gas users were asked to switch - 12 in the East and 15 in the NorthWest.

Questions :

- a) Illustrate the effect of the cold spell on the demand for gas using a demand curve diagram.
- b) Analyse factors that you think influence demand for gas.

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M.Com. (2018 Batch) (Sem.-1)

STATISTICAL ANALYSIS

Subject Code : MCOP-103-18

M.Code : 75335

Time : 3 Hrs.

Max. Marks : 60

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SECTION-A

1. Explain the limitations of statistics.
2. Differentiate between mean deviation and standard deviation.
3. What is the difference between causation and correlation?
4. What is Bayes' theorem?
5. What is meant by Degeneracy?
6. Explain the concept of post-optimality analysis in LPP.
7. What is meant by initial feasible solution?
8. Explain the significance of critical path.

SECTION-B**UNIT-I**

9. Discuss the importance and functions of statistics.
10. Find the median of the following data :

Income (in,000 Rs)	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of Employees	7	11	15	19	16	13	9

UNIT-II

11. Explain what is meant by regression? Discuss the various properties of regression coefficient.
12. Discuss the various laws of probability.

UNIT-III

13. Explain the significance of Linear Programming to managerial decision making.
14. Discuss and differentiate between Normal, Poisson and Normal probability distributions.

UNIT-IV

15. Explain the concept of network analysis? Briefly discuss the techniques of PERT & CPM.
16. Given the profits (in Rs Lakhs) achieved by 4 salesmen from 5 different territories, solve the following assignment problem to maximize the overall profits.

Salesman	Territory				
	T ₁	T ₂	T ₃	T ₄	T ₅
S ₁	3	7	2	1	7
S ₂	2	9	4	6	8
S ₃	3	7	5	1	4
S ₄	2	9	6	3	7

SECTION-C

17. XYZ firm has 5 factories and 4 sales depots. Products are manufactured at the different factories and sent to the sales depots, from where they are sent to the various marketing channels. But the firm is facing problems in its overall transportation costs from the factories to the depots. Optimize the firm's transportation costs given the following data :

Sales Depots	Factories					Total Demand
	F ₁	F ₂	F ₃	F ₄	F ₅	
SD ₁	4	1	8	5	4	50
SD ₂	2	9	7	3	8	70
SD ₃	3	9	7	3	4	25
SD ₄	2	1	8	5	3	35
Production Capacity	20	40	55	35	30	

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M.Com. (2018 Batch) (Sem.-1)

ACCOUNTING THEORY

Subject Code : MCOP-104-18

Paper ID : [75336]

Time : 3 Hrs.

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SECTION-A

- Q1 Mention the accounting standard for following :
Depreciation and writing off preliminary expenses.
- Q2 How call option differs from the put option?
- Q3 What is human resource accounting?
- Q4 Distinguish between holding and subsidiary company
- Q5 How amalgamation differs from the merger?
- Q6 What is Crypto Currency?
- Q7 What is interim reporting?
- Q8 Distinguish between Indian According Standards and US-GAAP.



SECTION-B

UNIT-I

- Q9 Explain the accounting theory. Discuss in detail the different approaches to the formulation of accounting theory.
- Q10 What are the Objectives of Inventory Valuation? Discuss the different methods of Inventory Valuation.

UNIT-II

- Q11 What are the different Types of Leases? Distinguish between Lease, Hire Purchase and Installment Sale.
- Q12 From the following data calculate (a) cost of sales and (b) closing inventory under the CPP method presuming that the firm is following LIFO Method for inventory valuation.

	Rs.	Price Index
Inventory as on 1.1.2017	8,000	100
Purchases	48,000	
Inventory as on 31.12.2017	12,000	
Price Index as on 1.1.2017		140
Average Price Index 2017		125

UNIT-III

- Q13 What is meant by Standardisation and Harmonisation of accounting practices? Discuss the advantages of Harmonisation to different beneficiaries.
- Q14 Balance sheets as on 31st March 2010

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
Equity	5,00,000	2,00,000	Fixed Assets	3,00,000	1,00,000
Shares of Rs. 10 each					
General Reserve	1,00,000	50,000	60% Shares in S Ltd. at cost	1,62,400	
Profit and loss Account	60,000	35,000	Current Assets	2,77,600	2,39,000
Creditors	80,000	60,000	Preliminary expenses		6,000
Total	7,40,000	3,45,000	Total	7,40,000	3,45,000

H Ltd. acquired the share on 1st April 2017 on which date General Reserve and profit and loss Account of S Ltd. showed balances of Rs. 40,000 and Rs. 8,000 respectively. No part of preliminary expenses was written off during the year ending 31st March 2018. Prepare the consolidated balance sheet of H Ltd. and its subsidiary S Ltd. as on 31st March 2018.

UNIT-IV

- Q15 What is meant by segment reporting? What is the need for segment reporting? Discuss the objectives of segment reporting.
- Q16 Explain the concept of Social Reporting. Enlighten the different approaches to social reporting. Briefly discuss social disclosure practices in India.

SECTION-C

Q17 Read the Case study carefully and give the answers of questions given at the end :

John Dearden and his wife, Patricia, have been taking an annual vacation to Stowe, Vermont, each summer. They like the area very much and would like to retire someday in this vicinity. While in Stowe during the summer, they notice a "For Sale" sign in front of a self-service station. John is 55 and is no longer satisfied with commuting to work in New York City. He decides to inquire about the asking price of the station. He is aware that Stowe is considered a good vacation area during the entire year, especially when the ski season is in progress. On inquiry, John determines that the asking price of the station is \$70,000, which includes two pumps, a small building, and 1/8 acre of land. John asks to see some financial statements and is shown profit and loss statements for 2007 and 2006 that have been prepared for tax purposes by a local accountant.

JEFF'S SELF-SERVICE STATION

Statement of Earnings

For the Years Ended December 31, 2007 and 2006

	2007	2006
Revenues (A)	\$1,85,060	\$1,75,180
Expenses :		
Cost of goods sold	1,60,180	1,53,280
Depreciation (assets)	1,000	1,000
Real Estate Property Taxes	1,100	1,050
Repairs and maintenance	1,470	1,200
Other expenses	680	725
Total expenses (B)	\$1,64,430	\$1,57,255
Profit (A-B)	\$20,630	\$17,925
Assets :		
Building and Equipment Cost	\$ 30,000	
Original Estimated Life	30 years	
Depreciation per year	1,000	

John is also given an appraiser's report on the property. The land is appraised at \$50,000, and the equipment and building are valued at \$20,000. The equipment and building are estimated to have a useful life of 10 years. The station has been operated by Jeff Szabo without additional help. He estimates that if help were hired to operate the station, it would cost \$10,000 per year. John anticipates that he will be able to operate the station without additional help. John intends to incorporate. The anticipated tax rate is 50%.

Questions :

- Determine the indicated return on investment if John Dearden purchases the station. Include only financial data that will be recorded in the books. Consider 2007 and 2006 to be representative years for revenue and expenses.
- Determine the indicated return on investment if help were hired to operate the station.
- Why is there a difference between the rates of return in (a) and (b)? Discuss.
- Should John purchase the station?

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M.Com. (2018 Batch) (Sem.-1)

LEGAL ASPECTS OF BUSINESS

Subject Code : MCOP-105-18

M.Code : 75337

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write short notes on :

- Q1. Breach of contract
- Q2. Offer and acceptance
- Q3. Condition and warranties
- Q4. Noting & Protest
- Q5. FEMA
- Q6. MOA & AOA
- Q7. Copyright & Patent
- Q8. Consumer Dispute

SECTION-B

UNIT-I

- Q9. What are the various remedies available to a party in case of breach of contract?
- Q10. Define the term contract. Also explain the essentials of a valid Contract.

UNIT-II

- Q11. Define and distinguish between condition and warranty. Under what circumstances can a breach of condition be treated as a breach of warranty?
- Q12. Define a holder in due course. What are his privileges under the Negotiable instruments Act?

UNIT-III

- Q13. Who is the Authorized person under FEMA? How is he appointed? Explain the duties and powers of the Authorized person?
- Q14. What do you mean by 'mis-statement' in a prospectus? What are the remedies available to a person who has been induced to take shares in the company by misrepresentation in the prospectus?

UNIT-IV

- Q15. What do you mean by consumerism? What steps have been take by government of India to protect the consumer interests?
- Q16. What are the duties of subscribers under Information Technology Act 2000?

SECTION-C

Q17. Case Study :

Aman decided to visit the village to start a business unit, for the processing and marketing of Aloe Vera into juices, gels and other products. However, on visiting the village Aman found that the villagers were suffering exploitation at the hands of local merchants who were engaged in unscrupulous, exploitative trade practices like hording and black marketing of food products and also selling unsafe, adulterated products to the villagers. After looking at their plight instead of a business organization he decided to set up an organization for the protection and promotion of the consumer interest of the villagers.

Question :

- a. State the functions that the organization established by Aman will be performing.
- b. Where do you think Aman could have filed a appeal in case he was not satisfied with the judgement passed about his case by the State Commission?

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M.Com. (2018 Batch) (Sem.-1)
BUSINESS COMMUNICATION
Subject Code : MCOP-106-18
M.Code : 75338

Time : 3 Hrs.

Max. Marks : 60

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3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Answer briefly :

- 1) Means of communication
- 2) Communication and ethics
- 3) Importance of communication
- 4) Persuasive messages
- 5) Methods of Interview
- 6) Letter of acceptance
- 7) Public speaking
- 8) Stage fright



SECTION-B

UNIT-I

- 9) What is the nature of communication? Discuss the barriers to effective communication with example.

- 10) Explain the following :

- (a) Formal and informal communication
- (b) Telephone and multimedia

UNIT-II

- 11) Discuss the relevance of planning for a good business manager. Explain the importance of analysis of the problem and defining the purpose

- 12) What is written communication? Explain the essentials of a good written communication.

UNIT-III

- 13) Distinguish between curriculum vitae and resume. What are the main points taken care while preparing curriculum vitae?

- 14) Write a detailed note on :

- (a) Offers of employment
- (b) Job description

UNIT-IV

- 15) 'The effective communicator must be a good listener'. Elaborate the statement by describing the importance of listening in communication.

- 16) What are various types of presentation? How the oral presentation could be more effective.

SECTION-C

17) Case Study :

A young, gorgeous woman is standing in front of her apartment window dancing to the 1970s tune. "All Right Now" by the one - hit band free. Across the street a young man looks out of his apartment window and notices her. He moves closer to the window, taking interest. She cranks up the volume and continues dancing, looking out the window at the fellow, who smiles hopefully and waves meekly. He holds up a bottle of wine and waves it, apparently inviting her over for a drink. The lady waves back. He kisses the bottle and excitedly says, "Yesss" Then, he gazes around his apartment and realizes that it is a mess. "No!" he exclaims in a worried tone of voice. Frantically, he does his best to quickly clean up the place, stuffing papers under the sofa and putting old food back in the refrigerator, he slips on a black shirt, slicks back his hair, sniffs his armpit, and lets out an excited. "Yeahhh!" in eager anticipation of entertaining the young lady. He goes back to the window and sees the woman still dancing away. He points to his watch, as if to say "come on. It is getting late." As she just continues dancing, he looks confused. Then a look of sudden insight appears on his face, "Five" he says to himself. He turns on his radio and it too is playing "All Right Now". The man goes to his window and starts dancing as he watches his lady friend continue stepping. "Five, yeah." he says as he makes the "okay" sign with his thumb and forefinger He waves again. Everyone in the apartment building is dancing by their window to "All Right Now." A super appears on the screen: "Are you on the right wavelength?" Student Answers :

Questions :

- What is non - verbal communication? Why do you suppose that this commercial relies primarily on non-verbal communication between a young man and a gorgeous woman. What types of non - verbal communication are being used in this case?
- What role does music play in this spot? Who is the target market.
- Is the music a distraction in the passage?

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BUSINESS COMMUNICATION

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3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Answer briefly :

1. What are the essentials of effective communication?
2. Differentiate between formal and informal communication.
3. Why communication is important for managers?
4. What are the types of reports?
5. What is the purpose of interview?
6. What are the key elements of presentation?
7. What are persuasive letters?
8. What are advantages of telephonic communication?



SECTION-B

UNIT-I

9. What are the barriers to effective communication? How would you overcome those barriers?
10. Discuss various ethical issues in business communication.

UNIT-II

11. Explain different types of internal and external audiences in the organization.
12. Draft a circular letter to dealers regarding revision of commission rates.

UNIT-III

13. Write an application letter to General Manager, PCL Ltd. in response to an advertisement in The Hindustan Times, for the post of Finance Officer.
14. Write an acceptance letter from Supriya Mishra who has been offered a job by Bright Lights Ltd., Kolkata as Accounts Officer in the company.

UNIT-IV

15. Why listening is important? What are the pre-requisites of good listening?
16. Explain various preparations required before making oral presentation.

SECTION-C

17. Case Study :

Beta Electric Company worked day and night to develop a new current regulator designed to cur the electric power consumption in aluminum plants by 40 percent. The company knew that though the competition was fierce its regulators could be produced more cheaply, was more reliable and worked more efficiently than competitors' products. The owner eager to capture the market, personally but somewhat hastily put together a 120 page proposal to 3 major aluminum manufacturers recommending that his regulators be installed at all company plants. He devoted the first 90 pages of the proposal to the mathematical theory and engineering design behind the new regulator and the next 30 to descriptions to the new assembly line he planned to set up to produce the regulators quickly. Buried in an appendix were the test results that compared his regulator performance with present model and a poorly drawn graph that showed how much money savings would be.

Beta Company did not get the contracts despite having the best product. Six months later the company was declared bankrupt.

Questions :

- a) Analyze the case and identify the problem.
- b) What should Beta Electronic Company have done to avoid problem in this case?

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3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write short notes on the following :

1. Briefly explain the type of plans.
2. Discuss briefly the nature of management.
3. Formal vs. Informal Organization.
4. Discuss briefly the bases of departmentalization.
5. Does heredity affect the development of personality?
6. Write a brief note on application of motivation.
7. Discuss the sources of power.
8. Define the term "Change Agents".

SECTION-B

UNIT-I

9. "With the aim to achieve greater efficiency and performance, employee's motivation is really important to have and Management by Objectives (MBO) is a best approach to do so." In support of this statement, elucidate the concept and importance of MBO.
10. Elucidate in detail the contributions of Henry Fayol to management thought.

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UNIT-II

11. "Control is not applied when everything else is done; rather it is a continuous process". In support of this statement detail out the control process.
12. Explain in detail the concept of delegation. Discuss in detail the importance of delegation and the factors affecting delegation.

UNIT-III

13. "Behavioral theories of leadership are static". Do you agree or disagree? Discuss.
14. Discuss in detail the concept of individual behavior and the determinants of individual behavior.

UNIT-IV

15. "Conflict is destructive in nature and it should be resolved as soon as possible after it has been developed". Comment on the statement by detailing out the management of a conflict.
16. Explain the term "group formation". Discuss in detail the stages of group formation.

SECTION-C

17. Read the Case study and answer the following questions :

Carbonite is a fast-growing manufacturing company. Mr. Dalip Khanna is the supervisor of a warehouse where unskilled workers are working. A few months back, the management had decided to install the new merchandised material handling equipment to reduce costs. Before installing the new equipment, Mr. Khanna made a lot of efforts to introduce the change by involving all the workers in it, since the workers lacked training and knowledge about productivity and cost reduction effects of this equipment. Ultimately, the new equipment was installed with the active cooperation of the workers. A few months afterwards, the company decided to install a sophisticated fixture in the electronic assembly department among a group of technical workers. Considering Mr. Khanna's success in the previous change, this job was also assigned to him. Mr. Khanna did not expect any opposition since the group consisted of educated employees who were in a better position to understand. Accordingly, he didn't make much effort introducing the new equipment which he had done in the past. The result was beyond anybody's imagination. The group resisted tooth and nail the introduction of the new system until it was given up. The mistake proved very costly to Mr. Khanna and he lost the job.

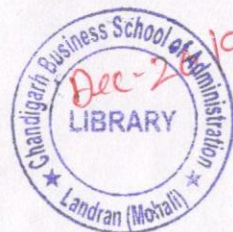
Questions :

- a) What, in your opinion, Mr. Khanna would have done to avoid resistance by the technical group to the proposed change?
- b) How do you explain the behavior of the two groups in accepting or rejecting the change contemplated by the management?

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MANAGERIAL ECONOMICS

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3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write short notes on :

1. Differentiate between Law of Demand and Elasticity of Demand.
2. What are the objectives of pricing strategies?
3. Show the substitution effect of a rise in price.
4. Write a short note on principle of time perspective.
5. Differentiate between Gross National Disposable Income and Net National Disposable income.
6. Explain the relationship between Total Revenue, Average Revenue and Marginal Revenue.
7. Explain briefly Diamond Water Paradox.
8. What are the conditions of the equilibrium of the firm under perfect competition?

SECTION-B

UNIT-I

9. "Managerial Economics is the integration of Economic Theory with Managerial Practice for the purpose of facilitating decision making". Explain.

10. What is consumer's equilibrium? Show with the help of indifference curve analysis how the consumer attains equilibrium when marginal rate of substitution of X for Y is equal to the ratio of prices of X and Y.

UNIT-II

11. Define Isoquants with diagrams. Explain the relationship between Isoquants and Returns to Scale. Also explain various phases of Returns to Scale.
12. "The Long Run Average cost curve is more likely to be L shaped than U shaped." Discuss statement.

UNIT-III

13. What is an oligopoly? What are its different types? Explain the Edgeworth's model of oligopoly.
14. "The monopoly price is always higher than the competitive price, whereas the monopoly output is less than the competitive output". Explain the statement.

UNIT-IV

15. Explain the Hicksian model of trade cycle. Bring out the difference between Hicks model and Samuelson's model of trade cycle.
16. Distinguish between Demand Pull and Cost Push Inflation. What are the various methods to control inflation?

SECTION-C

17. Case Study :

A woman managing a photocopying establishment in the U.S. for \$25,000 per year decides to open her own duplicating place. Her revenue during the first year of operation is \$120,000, and her expenses are as follows: Salaries to hired help \$45,000 Supplies 15,000 Rent 10,000 Utilities 1,000 Interest on bank loan 10,000.

Calculate the explicit costs, implicit costs, business profit, economic profit, the normal return on investment in this business.

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ACCOUNTING THEORY

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INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students have to attempt ALL questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write briefly :

- 1) Revenue Recognition Principle for services sector
- 2) Inventory Policy in Inflation
- 3) Carbon Credit
- 4) Blockchain Accounting
- 5) Meaning of Harmonization of Accounting practices
- 6) IFRS
- 7) Segment Reporting
- 8) Web Reporting

SECTION-B

UNIT-I

- 9) Why Accounting is called language of business? Explain briefly the various accounting principles and their relevance in accounting system.
- 10) Explain the nature and scope of GAAP. What are its merits and limitations?

UNIT-II

- 11) How the accounting treatment of Lease is different from Hire Purchase? Briefly explain the relevant accounting standard for the same.
- 12) Why Accounting for price level changes is important? Explain the various methods for valuation of Assets and Liabilities under Accounting for Price Level Changes.

UNIT-III

- 13) Write a detailed essay on Harmonization of Accounting Practices.
- 14) What is the nature and scope of Accounting for Holding Companies? Explain its accounting treatment and accounting standard related to holding companies.

UNIT-IV

- 15) What are the scope of financial reporting? Explain the issues in financial reporting.
- 16) What is Corporate Social Reporting? Examine the recent trends in financial reporting practices.

SECTION-C

17) Case Study :

The voluntary disclosure of the misrepresentation of financial statements by the management of the Hasha Ltd in September 2014 impacted the market price of its share, affecting the investment value of its shareholders. The shareholders expressed resentment over the negligence of Harsha's management and filed legal suits against it, demanding compensation for the losses they had suffered as a result of the financial statements being misrepresented.

Question :

Examine the importance of accounting concepts and conventions in preparation of financial statements.

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.

