

(i) Printed Pages : 3 Roll No. ....

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B.Com. 1<sup>st</sup> Year

2049

ENGLISH

Paper : I : English and Business Communication Skills

Time Allowed : Three Hours] [Maximum Marks : 80

Note :- Attempt all the questions. There is only internal choice.

I. (a) Narrate in your own words the story of "Fur".

OR

'Summarise Lucas' observations on the characteristics of bores.

(b) What is the message of Tagore's play "Chandalika" ?

OR

Attempt a character-sketch of Hughie Erskine in the story "A Model Millionaire". 10×2=20

II. Write a letter of complaint to the Railway authorities about non-arrival of your goods.

OR

Write a letter to the manager of a bank asking him to extend the date of repayment of your loan citing reasons for your inability to pay in time. 8

III. Write a report by a management consultant on controlling raw material costs.

OR

Write a report from the Development Manager of a bank about the desirability of shifting the bank to new premises. 10

- IV. (a) Draft a public notice about the opening of a beauty parlour OR about a public meeting to condemn terrorism.  
(b) Invite tenders for the sale of old computers by your company OR for supplying furniture to your cyber cafe.  
(c) Write an auction notice for the sale of scrap from your factory OR for the sale of one-room flats at Baddi in Himachal Pradesh.  
(d) Draft an office memo to an employee reprimanding her for knitting during office hours OR to all employees about the need for being courteous to visiting customers.  $3 \times 4 = 12$

- V. (a) Give the meaning of the following words :  
Indolence, ultimate, crux, red tape.  
(b) Distinguish between the following pairs of words by using them in sentences :  
(i) adapt, adept  
(ii) birth, berth.  
(c) Match the words in Column A with their meanings in Column B:

Column A	Column B
(i) Ecology	To begin with
(ii) Initially	Anger
(iii) Enhance	Study of environment
(iv) Fury	Increase

$4 \times 3 = 12$

VI. Write notes on any two of the following :

Barriers to communication, informal communication, non-verbal communication, teleconference.

8

VII. Read the following passage carefully and answer the questions given at the end :

A religion is away of life based on tenets (or a belief system) about the ultimate power. It is generally expressed through conducts such as prayers, rituals, or other practices, often centered upon specific supernatural and moral claims about reality (the cosmos, and human nature) which may yield a set of religious laws. Religion also encompasses ancestral or cultural traditions, writings, history, and mythology, as well as personal faith and religious experience. The term "religion" refers to both the personal practices related to communal faith and to group rituals and communication stemming from shared conviction. "Religion" is sometimes used interchangeably with "faith or "belief system," but it is more socially defined than personal convictions, and it entails specific behaviours, respectively.

- (i) What is religion ?
- (ii) How is it usually expressed ?
- (iii) What is the relation between religion and culture ?
- (iv) Is religion only a belief system ?
- (v) Give a suitable title to the passage.

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Exam. Code : 1 1 2

B.Com. 1<sup>st</sup> Year

2049

PUNJABI

Paper : II

Time Allowed : Three Hours]

[Maximum Marks : 45

Note :- (i) ਲਿਖਾਈ ਸਾਫ ਤੇ ਸਪਸ਼ਟ ਕਰੋ।

(ii) ਸਵਾਲ ਨੰਬਰ V ਅਤੇ VII ਇਕੋ ਥਾਂ ਉਪਰ ਹੀ ਹੱਲ ਕਰੋ।

I. 'ਮਾਸੀ ਮੈਨਾ ਦਾ ਵਿਆਹ' ਅਧਿਆਇ ਵਿਚ ਆਏ ਵਿਚਾਰਾਂ 'ਤੇ ਚਰਚਾ ਕਰੋ।

ਜਾਂ

'ਸਾਡੇ ਚੁੱਲ੍ਹੇ ਦੀ ਅੱਗ' ਅਧਿਆਇ ਦਾ ਸਾਰ ਲਿਖੋ। 8

II. 'ਮੇਰਾ ਨਾਨਕਾ ਪਿੰਡ-ਗੜ੍ਹ ਉੱਤਮ ਸਿੰਘ' ਪਿੰਡ ਨਾਲ ਕਿਹੜੀਆਂ-ਕਿਹੜੀਆਂ  
ਰੋਚਕ ਕਹਾਣੀਆਂ ਜੁੜੀਆਂ ਹੋਈਆਂ ਹਨ ?

ਜਾਂ

'ਤਾਰਿਆਂ ਨਾਲ ਗੱਲਾਂ' ਨਿਬੰਧ ਵਿਚ ਲੇਖਕ ਨੇ ਤਾਰਿਆਂ ਸੰਬੰਧੀ ਜਿਨ੍ਹਾਂ  
ਲੋਕ-ਵਿਸ਼ਵਾਸਾਂ ਬਾਰੇ ਦੱਸਿਆ ਹੈ, ਉਨ੍ਹਾਂ ਦਾ ਸੰਖੇਪ ਵਰਣਨ ਕਰੋ। 7

III. ਹੇਠ ਲਿਖੇ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ ਉਪਰ ਨਿਬੰਧ ਲਿਖੋ:-

(ੳ) ਭਾਰਤੀ ਬਾਜ਼ਾਰ ਵਿਚ ਚੀਨੀ ਮਾਲ ਖਤਰੇ ਦੀ ਆਹਟ

(ਅ) ਸੈੱਲ ਫੋਨ-ਲਾਭ ਤੇ ਹਾਨੀਆਂ

(ੲ) ਅੰਤਰ-ਰਾਸ਼ਟਰੀ ਆਤੰਕਵਾਦ

(ਸ) ਇੰਟਰਨੈੱਟ। 10

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IV. ਪੰਜਾਬ ਨੈਸ਼ਨਲ ਬੈਂਕ ਦੇ ਮੈਨੇਜਰ ਨੂੰ ਖਾਤਾ ਬੰਦ ਕਰਵਾਉਣ ਬਾਰੇ ਪੱਤਰ ਲਿਖੋ।  
ਜਾਂ  
ਵਪਾਰਕ ਅਦਾਰੇ ਵਿਚ ਅੱਗ ਲੱਗ ਜਾਣ ਕਾਰਣ ਹੋਏ ਨੁਕਸਾਨ ਦੇ ਹਰਜਾਨੇ ਲਈ ਮੈਸ. ਨੈਸ਼ਨਲ ਇੰਸੂਰੈਂਸ ਕੰਪਨੀ ਦੇ ਮੈਨੇਜਰ ਨੂੰ ਪੱਤਰ ਲਿਖੋ। 5

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V. (ੳ) ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਕੇ ਲਿਖੋ:-

ਤਹਜੀਬ, ਰੋਨਕ, ਲੁੱਦੇਹਾਣਾ, ਬਜਾਰ

(ਅ) ਵਿਸਰਾਮ ਚਿੰਨ੍ਹ ਲਾਓ:-

ਜਾਹ ਔਏ ਜਾਹ ਵੱਡਾ ਆਇਆ ਬਹੁਤਾ ਸਿਆਣਾ ਉਸਨੇ ਖੜ੍ਹੇ ਹੁੰਦੇ ਆਖਿਆ।

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(ੲ) ਕੋਈ ਦੋ ਮੁਹਾਵਰਿਆਂ ਦੇ ਅਰਥ ਦੱਸਕੇ ਵਾਕ ਬਣਾਓ:-

ਹੱਥ ਪੀਲੇ ਕਰਨਾ, ਗੰਗਾ ਨਹਾਉਣਾ, ਤੀਰ ਹੋਣਾ, ਵੱਟ ਕੱਢਣਾ।

2+2+2=6

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VI. ਹੇਠ ਲਿਖੇ ਇਸ਼ਤਿਹਾਰ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਕਰੋ:-

"The Tribune Trust does not take responsibility for the contents of the advertisements carried in this newspaper. Readers are requested to verify the contents on their own before acting thereupon."

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VII. ਹੇਠ ਲਿਖੇ ਅੰਗਰੇਜ਼ੀ ਸ਼ਬਦਾਂ ਦੇ ਪੰਜਾਬੀ ਰੂਪ ਲਿਖੋ:-

Amalgamation, Break-Even Point, Deflation, Fair-Trade, Fiscal-Year, Floatation, Hoarding, Imprest Account, Jobber, Over Head Cost. 5

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(i) Printed Pages : 2

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B.Com. I<sup>st</sup> Year

2049

HISTORY CULTURE OF PUNJAB FROM 1200-1849 A.D.

Paper : II

Time Allowed : Three Hours]

[Maximum Marks : 45

Note :- (i) Attempt **five** questions.

(ii) Question No. 1 is compulsory.

(iii) For rest of **four** questions attempt **one** question from each Unit.

1. Attempt any **nine** questions of the following in about 25-30 words :

(i) What were the divisions in the Hindu Society of the medieval Punjab ?

(ii) Name some social reforms attempted by Akbar.

(iii) Name four Hindu Saints of Bhakti movement.

(iv) What do you mean by Shia-Sunni muslims ?

(v) What do you know the institution of 'Gurgaddi' in Sikhism ?

(vi) What do you understand by 'Pangat' ?

(vii) What was the significance of adoption of Gurumukhi script ?

(viii) What was Manji System ?

(ix) When and by whom Adi Granth was composed ?

(x) What were the main consequences of the martyrdom of Guru Tegh Bahadur Ji ?

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- (xi) Name the four writings of Guru Gobind Singh Ji.
- (xii) In whose names Banda Bahadur issued coins ?
- (xiii) Name European officers of Ranjit Singh's Court.
- (xiv) What was the position of female education in medieval Punjab ?
- (xv) Name two famous folk tales of the medieval Punjab.

9×1=9

IV. (

#### UNIT-I

- 2. Describe the social, cultural and religious condition of the Punjab during the Mughal rule. 9
- 3. Describe the salient features of the Bhakti movement and Sufism in Punjab. 9

#### UNIT-II

- 4. Describe the development of Sikhism under Guru Amar Dass Ji. 9
- 5. Discuss the causes and significance of the martyrdom of Guru Arjun Dev Ji. 9

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#### UNIT-III

- 6. What led to the creation of Khalsa ? What was its significance ? 9
- 7. Discuss briefly the early career and conquests of Ranjit Singh. 9

#### UNIT-IV

- 8. Discuss the development of language and education during the medieval Punjab. 9
- 9. Describe the folk tales of Puraan Bhagat and Sohni-Mahiwal. 9

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(i) Printed Pages : 2

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B.Com I<sup>st</sup> Year

2049

**COMMERCIAL AND LABOUR LAWS**

**Paper : III**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

- Note :-** (1) The question paper is divided into **three** Sections A, B and C.
- (2) Attempt any **four** questions from Section A. Each carries 5 marks.
- (3) Attempt **two** questions each from Section B and Section C. Each question carries 15 marks.

**SECTION-A**

1. Distinguish between wagering and contingent contract.
2. What are the rights available to consumers under Consumer Protection Act ?
3. What are the matters specified in the third schedule of Industrial dispute act ?
4. What is the difference between Cheque and Bill of exchange ?
5. A consigns 300 cases of tea to B who has advanced amount to him and desired B to sell the tea and to repay himself out of the Price, the amount of his own advance. A wants to revoke the authority. Decide.

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6. X, enters in a restaurant for dining. His bag contains some important document, was taken by a waiter at the gate, who placed it at a shelf behind X. After having his dinner, when X rose to leave the bag was gone. X wants to hold the proprietor liable for the loss. Decide.

#### SECTION-B

IV. (a

1. 'Consideration is a necessary element in the binding of contract.' Discuss with exceptions to the rule.
2. Explain the term 'Tender'. What are the essentials of a valid tender? State the effect of refusal to accept a tender.
3. What is the difference between Indemnity and Guarantee? What are the circumstances under which the surety can be discharged?
4. What is the procedure for filing complaint and procedure on receipt of complaint under Consumer Protection Act, 1986?

V. (

#### SECTION-C

1. What is delivery of goods? What are the rules regarding delivery of goods?
2. Write a detailed note on negotiation of Instrument.
3. State the Provisions of Factories act 1948 regarding employment of women and young Persons.
4. State the provisions of Industrial dispute act 1947 regarding Lay off and retrenchment.

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B.Com I<sup>st</sup> Year

2049

**BUSINESS ORGANISATION AND MANAGEMENT**

Paper : V

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- Attempt four questions from Section A and two each from Section B and C.

**SECTION-A**

Attempt any four questions. Each question carries 5 marks.

1. What is the importance of motivation ?
2. Briefly discuss the steps involved in Budgetary Control.
3. Distinguish 'Time Study' and 'Motion Study'.
4. State the various clauses of "Charter Party".
5. What are the advantages of Listing of Securities ?
6. What do you understand by "Future Contracts" ?

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### SECTION-B

Attempt any **two** questions. Each question carries 15 marks.

7. What do you understand by optimum firm? Explain the forces that determine the optimum size of the business unit.

8. Discuss the main features and functions of Stock Exchanges in India.

9. What do you understand by business combinations? Explain the causes that lead to combinations in the business world.

10. Explain in detail the advantages and disadvantages of Foreign Trade.

### SECTION-C

Attempt any **two** questions. Each question carries 15 marks.

11. What are the main features of management? How is it different from administration?

12. Explain "PERT and CPM" as a control techniques. Discuss their advantages and limitations.

13. What are the main features of motivation? Compare "theory-X" and "theory-Y" of human motivation.

14. Describe the process of MBO. Discuss its advantages and limitations.

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i) Printed Pages : 4

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B.Com. I<sup>st</sup> Year

2049

**BUSINESS MATHEMATICS AND STATISTICS**

**Paper : VI**

Time Allowed : Three Hours]

[Maximum Marks : 80

**SECTION-A**

(Attempt any **four** parts. Each carries 5 marks.)

4×5

- (a) Calculate the mean and standard deviation from the following data :

Value:	90-99	80-89	70-79	60-69	50-59
Frequency:	2	12	22	20	14

Value: 40-49 30-39

Frequency: 4 1

- (b) Solve the following system of Equation by Inverse method :

$$2x_1 - x_2 + 3x_3 = 9$$

$$x_2 - x_3 = -1$$

$$x_1 + x_2 - x_3 = 0$$

- (c) The difference between Compound Interest and Simple Interest on a certain sum of money at 10% per annum for 2 years is Rs. 40. Find the sum.

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- (d) Explain the uses of Regression Coefficient.
- (e) Explain the limitations of Index Number.
- (f) Define Purposive Sampling. List various techniques of Purposive Sampling.

**SECTION-B**

(Attempt any two questions)

IV. (

II. "Linear Programming is one of the most frequently and successfully applied approach to managerial decisions." Discuss.  $2 \times 15$

III. Find the missing information from following :

	Group- I	Group- II	Group-III	Combined
Number	50	?	90	200
Standard deviation	6	7	?	7.746
Mean	113	?	115	116

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IV. Calculate Laspeyre's, Paashe's and Fisher's indices from the following data. Also examine which of the above indices satisfies

- (i) T R T
- (ii) Factor Reversal Test

Commodity	Base Year		Current Year	
	Price	Qty.	Price	Qty.
A	6.5	500	10.8	560
B	2.8	124	2.9	148
C	4.7	69	8.2	78
D	10.9	38	13.4	24
E	8.6	49	10.8	27

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Compute the Trend Values on the method of least squares from the data given below :

Year :	1992	1993	1994	1995	1996	1997	1998	1999
No. of								
Shop (in lakh)	56	55	51	47	42	38	35	32

**SECTION-C**

(Attempt any two questions)

I. Attempt all parts :

- (a) Define Biased and Unbiased Error.
- (b) Explain Feasible solution and Optimal solution.
- (c) Discuss the importance of Industrial statistics in India.

2×15

VII. A Computer While Calculating Correlation Coefficient between two variables X and Y from 25 pairs of observations obtained the following results :

$$\eta = 25 \quad \epsilon x = 125 \quad \epsilon x^2 = 650 \quad \epsilon y = 100$$

$$\epsilon y^2 = 460 \quad \epsilon xy = 508$$

It was however discovered at the time of checking that two pairs of observations were not correctly copied. They were taken as (6,14) and (8,6) while the correct values were (8,12) and (6,8). Prove that the correct value of the correlation coefficient should be  $\frac{2}{3}$ .

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VIII. From the following table, find the number of workers falling in earning group of Rs. 25 to Rs. 35 :

Earning in Rupees		No. of Workers
up to	10	50
" " "	20	150
" " "	30	300
" " "	40	500
" " "	50	700
" " "	60	800

IX. For a group of 1000 candidates known to be normally distributed the mean is 534 marks and standard deviation is 13.5 marks. How many candidates are likely to get more than 561 marks ? How many will get between 520.5 and 547.5 marks ? Between what limits of marks will be middle 50% candidates lie ?

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B.Com 2<sup>nd</sup> Year

2049

**COMPANY LAW & AUDITING**

**Paper : I**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**SECTION-A**

Attempt any **four** questions, each carries 5 marks :

1. Define Private Company.
2. Explain Govt. Company.
3. Cost audit.
4. Cash audit.
5. Rohit Pvt. Ltd. was incorporated on 1<sup>st</sup> Oct. 2007. Its First Board meeting was held on 30<sup>th</sup> Oct. 2007. However, the Board could not appoint auditors of the company. Advise the company.
6. Accounting year of a public limited company closes on 30<sup>th</sup> June. It held its last annual general meeting on 31<sup>st</sup> August 2000. Your advice is sought as to whether it can hold its next annual general meeting either on 31<sup>st</sup> Dec. 2001 or 31<sup>st</sup> Jan. 2002. Advise.

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### SECTION-B

Attempt any **two** questions, each carries 15 marks :

1. "An outsider is entitled to presume the regularity of internal proceedings of a company." Discuss with examples.
2. Write a detailed note on "BUY BACK of Shares" by a Joint stock Company.
3. What are the provisions of the Company Act regarding "Reduction of Share Capital" by different modes by a Company ?
4. Write short notes :
  - (a) Share Qualification
  - (b) Number of Directors
  - (c) Removal of Directors.

### SECTION-C

Attempt any **two** questions, each carries 15 marks :

1. What do you mean by Auditing ? Discuss its objects and advantages.
2. What is Internal Check ? Suggest a suitable system of internal check to record sales and purchases.
3. What is Auditors Report ? What are its contents ? Give the specimen of a Qualified Report.
4. How is the auditor of a company appointed and removed ?

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B. Com. 2<sup>nd</sup> Year

2049

**CORPORATE ACCOUNTING**

**Paper : II**

Time Allowed : Three Hours]

[Maximum Marks : 80

- Note :- (i) Attempt **four** questions from Section-A. Each question carries 5 marks.
- (ii) Attempt any **two** questions from Section-B. Each question carries 15 marks.
- (iii) Attempt any **two** question from Section C. Each question carries 15 marks.

**SECTION-A**

- Explain the provisions of Section 529 A of Companies Act 1956. 5
- Pass Journal entries for Buy Back of shares. 5
- Give the accounting treatment for Redemption of Preference shares. 5
- A company offers to its shareholders the right to buy 2 shares at Rs. 130 each for every 5 shares of Rs. 100 each held in the company the market value of the shares is Rs. 200 each. Calculate the value of *right*. 5

V. Ankit Ltd. issued debentures at 94% for Rs. 500,000 on 1<sup>st</sup> April, 1994 repayable by five equal annual drawings of Rs. 1,00,000 each. The company closes its accounts on calendar year basis. Indicate the amount of discount to be written off in every accounting year, assuming that the company decides to write off the discount during the life of the debenture. Also prepare discount on issue of debenture account. 5

VI. Mex Ltd. issued 5,000 shares of Rs. 100 each at a premium of 15%. Ninety per cent of the issue was underwritten by M/s. Yash & Co. at a commission of 1% of the nominal value. The public applied for 4,000 shares and allotment was accordingly made. All the amount due from public was received in one instalment. M/s. Yash & Co. fulfilled his obligation. Show Journal entries in books of Co. 5

#### SECTION-B

- I. Write short notes on : 5,5,5
- (a) P&L Appropriation Account
  - (b) Provisions of section 79
  - (c) Steps in preparation of Underwriter Account.
- II. Prepare the Revenue Account of General Insurance Co. with imaginary figures. 15
- III. Loan ledger of a bank showed an unsecured loan of Rs. 1,00,000 to a client on 31<sup>st</sup> March 2007. Interest on loan has accrued upto Rs. 10,000. The financial position of the client is reported as doubtful. During 2007-08 bank accepted 75 paise in full satisfaction of debt on 31<sup>st</sup> March 2007. Show Journal entries and ledger Accounts under each of the alternative methods. 15



IV. A Ltd. Company issued 25,000@ 7% redeemable preference shares of Rs. 100 each at par. At 30<sup>th</sup> June 2008 the shares are to be redeemed at Rs. 110 a share and for the purpose of assisting the redemption, 1,50,000 equity share of Rs. 10 each were issued at par on the above date. 1000 of the redeemable preference shares were forfeited for non payment of last call of Rs. 25; 800 of which has been reissued as fully paid for Rs. 60 a share. The balance of profit and loss A/c was Rs. 12,10,000 and general reserve Rs. 300,000. On the same day as the redemption took place, a bonus share dividend was declared of Rs. 12,50,000. Show the ledger accounts as on 30<sup>th</sup> June 2008. 15

### SECTION-C

I. Write short notes on :

- (a) Intrinsic value of shares.
- (b) How Purchase consideration is calculated under Net Asset method ?
- (c) Liquidator Final statement of account. 5,5,5

II. Lulu Mining Co. Ltd. went into voluntary liquidation on Jan. 1<sup>st</sup> 2006 as its mines became unusable. The liquidator whose remuneration is 3% on realisation of assets and 2% on distribution among shareholders. The following was the position of the Company as on 31<sup>st</sup> Dec. 2005.

	Rs.
Cash on realisation of assets	2,50,000
Expenses on liquidation	45,00
Unsecured creditors	34,000
(including wages for one month prior to liquidation Rs. 3,000)	

2,500, 6% pref. shares of Rs. 30 each (Dividend paid upto 31 <sup>st</sup> Dec. 2004)	75,000
5,000, Equity shares of Rs. 10 each, Rs. 9 per share paid.	45,000
General Reserve as on 31 <sup>st</sup> Dec.,2005)	60,000

	Rs
P&L Account as on 31 <sup>st</sup> Dec. 2005.	10,000
Under the article of association of the company, preference shareholders have the right to receive one fifth of the surplus remaining after repaying the equity share Capital.	15

III. What is Internal Reconstruction ? Explain its procedure and entries in the books of Company. 5,5,5

IV. (a) Calculate the value of goodwill at 2 year's purchase of super profit from the following information.

Average Capital employed Rs. 12,00,000. Company declared dividend 15% on share of Rs. 20 paid up but quoted in the market at Rs. 25. Trading profit for three year Rs. 2,15,200, Rs. 1,81,400, Rs. 2,25,000

(b) The capital of C Ltd. consist, of 1,000, 6% preference share (Participating) of Rs. 100 each and 4,000 equity shares of Rs. 100 each, all fully paid. The preference shares are entitled to participate in the surplus profit upto 4% after payment of equity dividend of 10%. The profit after taxation Rs. 70,000. The normal return expected on equity shares at 10% and on Pref. shares is 8%. Compute the value of Pref. share and equity share. 5,10



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B.Com 2<sup>nd</sup> Year

2049

**COST ACCOUNTING**

**Paper : III**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**Note :-** Students should attempt **four** questions from Section-A (each question carries 5 marks) and **two** questions each from Section-B and Section-C (each question carries 15 marks). Use of non-programmable calculator is allowed.

**SECTION-A**

1. Explain the concept of "ABC Analysis" as a technique of inventory control. 5
2. Write a detailed note on target Costing. 5
3. Calculate EOQ from the following :  
Annual consumption : 800 units  
Price per unit : Rs. 30  
Annual return on Investments : 10%  
Rent, insurance and taxes per unit per year : Re. 1  
Cost of placing one order : Rs.100 5
4. The standard material required to produce one unit of product A is 5 kgs and standard price per kg. of material is Rs. 30. The cost accountant's records, however reveals that 16,000 kgs, of material costing Rs. 5,20,000 were used for producing 3,000 units of product A. Calculate variances. 5
5. Distinguish between Flexible Budget and Fixed Budget. 5

0813/COE-4631

1

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6. Mr. Harish furnishes the following data relating to the manufacture of a product during the month of April, 2008.

Raw material consumed	Rs. 15,000
Direct labour charges	Rs. 9,000
Machine hours worked	900
Machine hour rate	Rs. 5
Administrative overheads	20% on works cost
Selling overhead	Re. 0.50 per unit
Units produced	17,100
Units sold	16,000 at Rs.4 per unit

Prepare Cost Sheet showing cost of production per unit and profit for the period. 5

#### SECTION-B

7. Define and distinguish between Cost Accounting and Financial Accounting. 15

8. Distinguish between :

- (a) Bin Card and Stores Ledger
- (b) Normal idle time and Abnormal idle time
- (c) Apportionment and Absorption of overheads. 5,5,5

9. From the following particulars work out the earnings for the week of a worker under :

- (a) Straight piece rate system
  - (b) Differential piece rate system
  - (c) Halsey premium system
  - (d) Rowan system.
- |  |            |
|--|------------|
| Number of working hours per week   | 48         |
| Wages per hour   | Rs. 3.75   |
| Rate per piece   | Rs. 1.50   |
| Normal time per piece  | 20 minutes |
| Normal output per week   | 120 pieces |
| Actual output for the week   | 150 pieces |
| Differential piece Rate : 80% of the piece rate where output is below standard and 120% when above standard. | 15         |

10. Compute the Machine Hour Rate from the following data :

	Rs.
Cost of machine	1,00,000
Installation charges	10,000
Estimated scrap value after the expiry of its life (15 years)	5,000
Rent and rates for the shop per month	200
General lighting for the shop per month	300
Insurance premium for the machine per annum	960
Repair and maintenance expenses per annum	1,000
Power consumption – 10 units per hour	_____
Rate of power per 100 units	20
Estimated working hours per annum	2,200
This includes setting-up time of 200 hours	_____
Shop supervisors' salary per month	600

The machine occupies  $\frac{1}{4}$ th of the total area of the shop. The supervisor is expected to devote  $\frac{1}{5}$ th of his time for supervising the machine.

15

#### SECTION-C

11. Write short notes on the following :

(a) Job Costing

(b) Batch Costing

(c) Cost plus contracts.

5,5,5

12. What is Budgetary Control ? State main objectives of Budgetary control. What are the main steps in budgetary control ?

15

13. The product of company passes through three different processes A, B and C. It is ascertained from the past experience that the loss in each process is incurred as under :

Process A : 2% , Process B : 5%, Process C : 10%.

The percentage of loss in each case is computed on the basis of number of units entering the process concerned.



The loss of each process has scrap value. The loss of Process A and B is sold at Re. 1 per unit and that of process C at Rs.4 per unit.

The company gives you the following information for the month of July 2007 :

2,000 units of crude material were introduced in Process A at a cost of Rs. 8 per unit. Besides this the following were other expenses :

	Process A Rs.	Process B Rs.	Process C Rs.
Materials consumed	8,000	3,000	2,000
Direct wages	12,000	8,000	6,000
Works expenses	2,000	1,000	3,000
Output	units 1950	units 1925	units 1590
Stocks : July 1	200	300	500
July 31	150	400	—
Stock : valuation on July 1, per unit	Rs. 19	Rs. 27	Rs. 36.5

Stock on July 31, 2007 are to be valued at Cost as shown by months' production account. Prepare the process Accounts. 15

14. The sales and profits during two years were as follows :

Year	Sales	Profit
	Rs.	Rs.
2005	1,50,000	20,000
2006	1,70,000	25,000

You are required to Calculate :

- P/v Ratio
- Break-even point
- The sales required to earn a profit of Rs.40,000
- The profits made when sales are Rs. 2,50,000
- Margin of safety at profit of Rs.50,000
- Variable Costs of the two periods.

15



i) Printed Pages : 2

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ii) Questions : 14

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B.Com 2<sup>nd</sup> Year

2049

**BUSINESS ECONOMICS**

**Paper : IV**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

- Note :-** (i) Attempt any **four** questions from Section A. Each question in Section A carries 5 marks.  
(ii) Attempt any **two** questions, each from Section B and C. Each question in these Sections carries 15 marks.

**SECTION-A**

Attempt any **four** questions :

1. Why does the demand curve slope downward ?
2. State the law of Equi-marginal utility.
3. Write a short note on Break-Even Point.
4. What do you understand by 'Shut Down Point' ?
5. What is price discrimination ? When is it feasible ?
6. Explain 'Say's Law of Market'.

4×5=20

0814/COE-4569

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### SECTION-B

1. What is consumer equilibrium ? Explain consumer equilibrium with the help of utility analysis. 15
2. What are indifference curves ? Explain their properties. 15
3. What do economics of scale mean ? Explain their various types. 15
4. Explain the meaning and salient features of monopoly. Discuss price and equilibrium determination in monopoly market in short run and long run. 15

### SECTION-C

1. Discuss Ricardian Theory of Rent. 15
2. Analyse and evaluate Keynes Theory of Income and Employment. 15
3. Distinguish between Autonomous Investment and Induced Investment. Give an account of factors affecting level of investment in an economy. 15
4. What is multiplier ? Explain its forward and backward working. 15

(i) Printed Pages : 2 Roll No. 36207000081

(ii) Questions : 14 Sub. Code : 0 8 1 5

Exam. Code : 1 1 3

B.Com. 2<sup>nd</sup> Year

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**BANKING AND INSURANCE**

Paper : V

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**Note :-** (1) The question paper is divided into **three** Sections.

(2) Attempt **four** questions from Section A carrying 5 marks each.

(3) Attempt **two** questions each from Section B and Section C. Each question carries 15 marks.

**SECTION-A**

1. What are the modern functions of Commercial Banks ?
2. What do you mean by open market operations ?
3. Write short notes on Bank rate.
4. Do the People prefer endowment policy to whole life Policy ? If yes, why ?
5. What is the role of Causa Proxima in the settlement of claims ?
6. Write short notes on E-Banking.

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### SECTION-B

1. Discuss the impact of Banking reforms on organisational structure of Banks with SBI as Model.
2. What are the factors to be considered in evolving a strategy for mobilisation of deposits ? What type of schemes can be floated to attract more deposits ?
3. Define a Central Bank. What are the functions of a Central Bank ?
4. Write a detailed note on the Working and Performance of mutual funds in India.

### SECTION-C

1. Define Insurance. What are the functions Performed by Insurance ?
2. What are the objectives of Privatisation of Insurance in India ? Explain the progress made in this respect.
3. What are the Duties, Powers and Functions of IRDA as prescribed under the provisions of IRDA act, 1999 ?
4. Critically examine the growth of Non-life Insurance after Nationalisation of this business and now after Privatisation.

(i) Printed Pages : 4

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(ii) Questions : 14

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Exam. Code : 1 1 3

B.Com. 2<sup>nd</sup> Year

2049

**INDIRECT TAX LAWS**

**Paper : VI**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**Note :-** Attempt any **four** questions from Section-A and **two** questions each from Section-B and Section-C.

**SECTION-A**

- I. What are the basic conditions of Central Excise Duty Liability?  
4×5
- II. Explain in brief the types of 'Goods' under CST.
- III. Explain the types of customs duty.
- IV. Calculate the assessable value for the purpose of levy of excise duty from the following particulars :
  - (i) Cum-duty selling price inclusive of sales tax @ 4%  
Rs. 62,720
  - (ii) Rate of excise duty applicable 16%
  - (iii) Trade discount allowed Rs. 2,400
  - (iv) Freight (to be charged extra) Rs. 2,000.

V. An Indian dealer imported 30 machines from America @ 200 Dollars per machine. Following expenses are not included in it :

- (i) Packing charges 10 Dollars per machine
- (ii) Transportation charges to Indian port 100 Dollars
- (iii) Transit insurance premium 30 Dollars
- (iv) Brokerage (excluding buying commission) 60 Dollars
- (v) The dealer incurred the following expenses after delivery at port :
  - (a) Transportation from port to his godown Rs. 3,000
  - (b) Insurance premium Rs. 5,00
  - (c) Octroi Rs. 2,000

**Note :** Exchange rate is Rs. 49 per dollar.

VI. Total sales of a dealer is Rs. 21,22,000. Compute taxable turnover under CST from the following information :

	Rs.
(i) Sales of exempted goods	4,00,000
(ii) Sales within the state	6,00,000
(iii) Exports from India	30,3000
(iv) Inter-state sales on form C	3,29,000
(v) Out of sales in (iv) sales return within 6 months are	20,000
(vi) Subsequent sales during Inter-state trade to registered dealers	2,50,000
(vii) On other Inter-state sale the rate of tax is	10%

#### SECTION-B

VII. Explain the important provisions of Customs Act with regard to penalties.

15



- VIII. Explain the provision of CST Act regarding registration of dealers. 15
- IX. What is value-Added Tax ? How is it calculated ? Give its advantages. 15
- X. Compute the amount of Tax payable by the dealer under CST Act. The amount of tax is not included in the sales : 15
- Rs.
- |   |           |
|---|-----------|
| (i) Sales of goods on form D to State Govt. outside state.  | 10,00,000 |
| (ii) Sales of undeclared goods to registered dealers on form C. The rate of tax on such goods is 3%.  | 1,00,000  |
| (iii) Sales of undeclared goods to registered dealers, which are not given on their registration certificates. The rate of tax on such goods is 7%. | 2,50,000  |
| (iv) Sales of goods to registered dealers on form C. The goods are for resale which are given on their registration certificates.                   | 15,00,000 |
| (v) Sales of declared goods unregistered dealers. The rate of tax on such goods is 3%.  | 5,00,000  |
| (vi) Sale of Agricultural implements (Tax free).  | 100,000   |
| (vii) Sale of other tax free goods.   | 30,000    |
| (viii) Sale of undeclared goods to a registered dealer on form C. The rate of tax on such goods is 2%.  | 76,500    |

#### SECTION-C

- XI. What is Service Tax ? Explain the important features of service tax. How is it computed ? 15

XII. Describe the various authorities for administering the law of Central Excise in India. 15

XIII. What is CENVAT ? Explain the provision regarding CENVAT credit. 15

XIV. A Company manufactured 12000 coloured T.V. during the year. Determine the excise duty payable from the following particulars :

- (i) Retail price of T.V. Rs. 15,000. It includes excise duty
- (ii) Sold 8,000 T.V. to wholesalers. Discount allowed @ 20% on retail price
- (iii) T.V. sold in retail Rs. 2,000
- (iv) The Balance 2,000 T.V. not removed from factory
- (v) The company purchased inputs for manufacture of T.V. Rs. 3,00,00,000. It includes basic excise duty Rs. 40,00,000
- (vi) The closing stock of inputs is Rs. 25,00,000
- (vii) The company is liable to pay basic excise duty @ 16%
- (viii) The rate of Abatement allowed is @ 35% of selling price.

15

(i) Printed Pages : 2

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(ii) Questions : 14

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B.Com. (Hons.) 2<sup>nd</sup> Year

2049

**BUSINESS FINANCE AND ACCOUNTING**

**Paper : I : Financial Management**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**Note :-** Attempt any **four** questions from Section-A, **two** questions from Section-B and **two** questions from Section-C.

**SECTION-A**

1. Discuss in detail the role of financial manager in the era of globalisation.
2. Describe the relevance of cost of capital in Capital Budgeting decisions.
3. Define Bond.
4. Explain in detail Unique risk and Market risk.
5. What do you understand by Working Capital ? Explain the concept of Working Capital.
6. Describe the concept of self financing. 4×5=20

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### SECTION-B

7. Describe in detail meaning, scope and objectives of financial Management. 15
8. Explain in detail with the help of example compounding techniques of time value of money. 15
9. Write a detailed note on operating and financial leverage. 15
10. Discuss in detail the essential feature of Leasing. 15

### SECTION-C

11. Write a detailed note on depreciation policies followed by various organisations. 15
12. What are the special problems faced by Small Scale Industries ? 15
13. Explain IRR and NPV with the help of example. 15
14. Discuss the motive that a company may have for holding liquid Assets. Explain the costs and benefits associated with holding liquid Assets. 15

