

Printed Pages : 4

Roll No. 9/4/12

Questions : 7

Sub. Code : 0 8 0 1

Exam. Code : 1 1 2

B.Com. Ist Year

2042

ENGLISH

Paper : I : English and Business Communication Skills

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- Attempt all questions.

- (a) In the story 'The Judgement seat of Vikramaditya' why could the shepherd boy sit on the judgement seat and not the king. Elaborate.

OR

'Millionaire models are rare enough, but model millionaires are rarer still.' Comment on the statement.

- (b) 'A true bore is always unconscious about his unpleasant behaviour.' Elaborate.

OR

Write in your own words the story of the play 'A Marriage Proposal'. 10×2=20

Write a letter to a firm complaining that the goods sent by them have reached you in damaged condition.

OR

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[Turn over

Write a collection letter warning that if the account is not settled within 10 days, the matter will be placed in the hands of a Lawyer.

8

- III. Write a report to the Department of Highways, Traffic Division regarding parking survey of New Delhi.

OR

Write a report on the proposal of opening new cyber cafes in the city.

- IV. (a) Draft a public notice on behalf of the Director of Public Health of your state pointing out the illegality of sex test of Fetus and warning medical practitioners against the test.

OR

Draft public notice for observing traffic rules in the city.

- (b) Draft a tender notice by a hospital for supply of instruments and equipments.

OR

Invite tenders from caterers for arranging a lunch for a group of people from within and outside the country.

- (c) Draft an auction notice for the sale of freehold commercial sites at Parwanoo.

OR

Draft an auction notice for disposal of confiscated goods by the Commissioner of Customs New Delhi.

- (d) Write a memo from an office superintendent to an Accountant for not submitting bills in time.

OR

Draft a memo demanding explanation for negligence in working. 3×4=12

- V. What are the principles of communication and what is the importance of effective communication ?

OR

What is Tele-conferencing ? What are its merits ? 8

- VI. (a) Give meanings of the following words :

shudder, prompt, flourish

- (b) Match the following :

(i) squander (a) danger

(ii) menace (b) bias

(iii) prejudice (c) waste

- (c) Use the following pairs of words into sentences :

suit suite; duel, dual, momentary momentous 12

- VII. Read the passage below and carefully answer the question given at the end :

People came to him when the patient was on his last legs. Dr. Raman often burst out, "Why couldn't you have come a day earlier ?" The reason was obvious, visiting fee twenty-five rupees, and more than that people liked to shirk the fact that time had come

to call in Dr. Raman; for them there was something ominous in the very association. As a result when the big man came no the scene it was a quick decision one way or another. There was on scope or time for any kind of wavering or whitewashing. Long years of practice of this kind has bred in the doctor a certain curt truthfulness; for that very reason his opinion was valued; he was not a mere doctor expressing an opinion but a judge pronouncing a verdict. The patient's life hung on his words. This never unduly worried Dr. Raman. He never believed that agreeable words ever saved lives. He did not think it was any of his business to provide unnecessary hope when as a matter of course Nature would tell them the truth in a few hours. However, when he glimpsed the faintest sign of hope, he rolled up his sleeve and stepped into the arena; it might be hours or days, but he never withdrew till he wrested the prize from Yama's hands.

Questions

1. When did the people come to Dr. Raman ? Why ?
2. Why had the doctor developed a curt truthfulness ?
3. What did the doctor never believe in ?
4. What did he do if he observed some hope regarding his patient ?
5. Give a suitable title to the passage. 10

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(i) Printed Pages : 2 Roll No.

(ii) Questions : 9 Sub. Code :

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Exam. Code :

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B.Com. Ist Year
2042

**HISTORY & CULTURE OF PUNJAB
FROM 1200 TO 1849 A.D.**

Paper : II

Time Allowed : Three Hours] [Maximum Marks : 45

- Note :- (i) Attempt five questions in all.
(ii) Question No. 1 is compulsory.
(iii) All questions carry equal marks.
(iv) Attempt one question from each unit.
(v) For Private candidates — Marks will be proportionately increases to maximum marks in lieu of internal assessment.

1. Attempt any nine of the following in about 20-25 words each :—
(i) When and where was Akbar coronated ?
(ii) Name four Sufi saints.
(iii) What do you mean by Pangat ?
(iv) Give two causes of Martyrdom of Guru Arjan Dev.
(v) When and where was Khalsa founded ?
(vi) Write two reforms of Guru Amar Das.
(vii) What is Sarbat Khalsa ?
(viii) What do you know about Rakhi ?
(ix) Who was Zakariya Khan ?

- (x) What is the meaning of Misl ? Name four misls. 9
- i) Who was Amir Khusro ? 9
- (xii) Name four centers of higher learning in Punjab. 9
- (xiii) Name any four famous folk dances in Punjab. 9
- (xiv) Name two books written by Guru Gobind Singh. 9
- (xv) Name four gardens laid by Muslims in Punjab. 9×1=9

UNIT—1

2. Briefly describe the society and culture in Punjab during the Turko-Afghan rule. 9
3. Describe the salient features of Bhakti Movement in Punjab. 9

UNIT—2

4. Discuss the life and teachings of Gugu Nanak Dev Ji. 9
5. What do you know about Miri-Piri of Guru Hargobind ? Give the causes of its adoption and its main features. 9

UNIT—3

6. Discuss the causes of martyrdom of Guru Teg Bahadur and its significance. 9
7. Give a brief account of the Civil Administration of Maharaja Ranjit Singh. 9

UNIT—4

8. Discuss the causes and results of First Anglo Sikh War of 1845. 9
9. Describe the main developments in the field of Art and Architecture in Medieval period. 9

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B. Com. Ist Year

2042

PUNJABI

Paper : II

Time Allowed : Three Hours]

[Maximum Marks : 45

ਨੋਟ: (i) ਲਿਖਾਈ ਸਾਫ਼ ਤੇ ਸਪੱਸ਼ਟ ਹੋਵੇ।

(ii) ਸਵਾਲ ਨੰਬਰ V ਅਤੇ VII ਨੂੰ ਇਕੋ ਥਾਂ ਉੱਪਰ ਹੱਲ ਕਰੋ।

I. 'ਸਾਇਆ' ਨਿਬੰਧ ਵਿਚ ਲੇਖਕ ਵੱਲੋਂ ਪ੍ਰਗਟਾਏ ਮੂਲ ਵਿਚਾਰਾਂ ਨੂੰ ਆਪਣੇ ਸ਼ਬਦਾਂ ਵਿਚ ਲਿਖੋ।

ਜਾਂ

'ਰੁੱਖਾਂ ਦਾ ਸਫਰ', ਨਿਬੰਧ ਦਾ ਸਾਰ ਲਿਖੋ।

8

II. 'ਗੁੱਡ੍ਰਾ ਉੱਤਮ ਸਿੰਘ', ਨਾਨਕੇ ਪਿੰਡ ਨਾਲ ਲੇਖਕ ਦੀਆਂ ਕਿਹੜੀਆਂ-ਕਿਹੜੀਆਂ ਯਾਦਾਂ, ਕਹਾਣੀਆਂ ਦੇ ਰੂਪ ਵਿਚ ਜੁੜੀਆਂ ਹੋਈਆਂ ਹਨ ?

ਜਾਂ

'ਬੂਠ ਬੋਲਣ ਵਾਲਾ ਫੁੱਲ' ਵਿਚਲੇ ਵਿਚਾਰਾਂ ਤੇ ਚਰਚਾ ਕਰੋ।

7

III. ਹੇਠ ਲਿਖੇ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਉੱਪਰ ਨਿਬੰਧ ਲਿਖੋ :

(ੳ) ਅਮੀਰ ਹੋਣ ਜਾਂ ਲਾਇਕ ਹੋਣ ਵਿਚੋਂ ਤੁਸੀਂ ਕਿਸ ਨੂੰ ਪਸੰਦ ਕਰੋਗੇ ? ਮਿਸਾਲਾਂ ਦੇ ਕੇ ਉੱਤਰ ਸਪਸ਼ਟ ਕਰੋ।

(ਅ) ਵਿਦਿਆਰਥੀ ਜੀਵਨ ਵਿਚ ਖੇਡਾਂ ਦੀ ਮਹੱਤਤਾ

(ੲ) ਘਟ ਰਹੇ ਮਨੁੱਖੀ ਸਾਧਨ ਵਸੀਲੇ ਤੇ ਵਧ ਰਹੀ ਅਬਾਦੀ

(ਸ) ਦੇਸ਼ ਵਿਚ ਲਗਾਤਾਰ ਹੋ ਰਹੇ ਧੰਨ ਦੇ ਘੁਟਾਲੇ।

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IV. ਬੈਂਕ ਨੂੰ ਚੈੱਕ ਦੀ ਅਦਾਇਗੀ ਰੋਕਣ ਲਈ ਪੱਤਰ ਲਿਖੋ।

ਜਾਂ

ਆਪਣੇ ਪਿਤਾ ਜੀ ਨੂੰ ਆਪਣੇ ਪਾਸ ਹੋਣ ਬਾਰੇ ਟੈਲੀਗ੍ਰਾਮ ਭੇਜ ਕੇ ਸੂਚਿਤ ਕਰੋ।

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V. ਹੇਠਾਂ ਦਿੱਤੇ ਸ਼ਬਦਾਂ ਨੂੰ ਸੁੱਧ ਕਰਕੇ ਲਿਖੋ :

(ੳ) ਆਦੀਤ, ਪਯਾਰ, ਕੰਪਿਊਟਰ, ਅੱਡਾ

(ਅ) ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹ ਲਾਓ :

ਟਰੱਕਾਂ ਦੇ ਜਾਮ ਲੱਗੇ ਹੋਏ ਦੀ ਕਿਲੋਮੀਟਰ ਲੰਮੀ ਲਾਇਨ ਸੀ ਇਕ ਦੇ ਪਿੱਛੇ ਦੂਜਾ ਟਰੱਕ ਖੜਾ ਹੋਈ ਜਾ ਰਿਹਾ ਸੀ ਆਖਰ ਹੌਂਸਲਾ ਕਰਕੇ ਦੋ ਡਰਾਇਵਰ ਦੌੜ ਕੇ ਅਗਲੇ ਸਿਰੇ 'ਤੇ ਪੁੱਜੇ ਕੀ ਵੇਖਿਆ ਇਕ ਟਰੱਕ ਵਾਲਾ ਡਰਾਇਵਰ ਵਿਚਕਾਰ-ਸੜਕ ਟਰੱਕ ਖੜਾ ਕਰਕੇ ਸੌਂ ਰਿਹਾ ਸੀ ਹੈਂ ਤੇਰੀ ਐਸੀ-ਤੈਸੀ ਸਾਹੋ-ਸਾਹ ਹੋਏ ਡਰਾਇਵਰ ਨੇ ਆਖਿਆ

(ੲ) ਕੋਈ ਦੋ ਮੁਹਾਵਰਿਆਂ ਦੇ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕ ਬਣਾਓ :

ਸਾਹ ਸੁੱਕ ਜਾਣਾ, ਸਿਰੋਂ ਨੰਗੀ ਹੋਣਾ, ਖਾਤਰ ਕਰਨੀ, ਗੁੱਡੀ ਚੜ੍ਹਣਾ।

2+2+2=6

VI. ਹੇਠ ਲਿਖੇ ਇਸ਼ਤਿਹਾਰ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਕਰੋ :

Plot for Sale

10 Marla, Near Subhash Market, Butala, Paper with us,

Contact : J.B.S. Properties, 5 Model Town, Gurdaspur (Pb.)

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VII. ਹੇਠ ਲਿਖੇ ਅੰਗਰੇਜ਼ੀ ਸ਼ਬਦਾਂ ਦੇ ਪੰਜਾਬੀ ਰੂਪ ਲਿਖੋ :

Account, Assets, Broker, Capital Formation, Depression, Fixed Capital,

Market, Net Profit.

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B.Com. Ist Year

2042

COMMERCIAL AND LABOUR LAWS

Paper : III

Time Allowed : Three Hours]

[Maximum Marks : 80

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

SECTION-A

1. Who is stranger to contract ? Define it with example.
2. What is "Bill of Exchange" ? Give its essentials.
3. Differentiate between 'Sale' and 'Agreement to Sell'.
4. What are the obligations of public authority under Section 4 of R.T.I Act ?
5. A post of clerk is offered by X to Y. Y asks for a day to consider the offer, to which X agrees. At the end of the day, Y goes to X to signify his acceptance of the offer but was told by X, that the post has been given to a third party. Has Y any remedy ? Comment on it.

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6. A customer's cheque was dishonoured by a bank inspite of the sufficient balance in the bank account. Is the bank liable under the Consumer Protection Act 1986 ? Comment.

SECTION-B

7. "All contracts are agreements but all agreements are not contract." Comment.
8. What do you mean by Agency ? What are different modes of creation of agency ?
9. What do you mean by continuing guarantee ? How it can be revoked ?
10. Define the following terms in Consumer Protection Act 1986 :
- (a) Complainant.
 - (b) Complaint
 - (c) Consumer.

SECTION-C

11. State provisions of Factory Act 1948 regarding employment of women and young persons.
12. Explain the doctrine 'Caveat Emptor' and state the exceptions to it.
13. Who is holder in due course ? What privileges are available to him ?
14. Define 'Award' and 'Settlement'. Who are the persons on whom settlements and awards are binding ?

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(ii) Questions : 14 Sub. Code :

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B.Com. 1st Year

2042

FINANCIAL ACCOUNTING

Paper : IV

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt any **FOUR** questions from Section—A. Attempt any **TWO** questions from Section—B and Section—C each. Each question in Section—A carries **5** marks whereas each question in Sections—B and C carries **15** marks.

SECTION—A

(Attempt any **4** questions. Each question carries **5** marks.)

1. Explain business entity concept and dual aspect concept as applied in accounting.
2. What is del credere commission ? Explain its role in consignment system.
3. Discuss the sale of a firm to a company in short.
4. Prepare provision for bad debts account for two years using following information :—

Provision as on 1-1-2008 Rs. 1,000.

Sundry debtors as on 31-12-2008 Rs. 50,000.

Provision required as on 31-12-2008 5% on debtors.

Sundry debtors as on 31-12-2009 Rs. 15,000.

Bad debts written off during 2009 Rs. 1,500.

Provision required as on 31-12-2009 5% on debtors.

5. A seven years lease has been purchased for a sum of Rs. 60,000 and it is proposed to depreciate it under the annuity method charging 4% interest. Reference to the annuity table shows that the required result will be obtained by charging annually Rs. 9996.55 to depreciation account. Show the lease account for seven years.
6. A machine was purchased for Rs. 17,200 on hire-purchase system. Payment was made as follows—Rs. 4,000 at the time of agreement, Rs. 4,600 at the end of the first year, Rs. 4,400 at the end of the second year and Rs. 4,200 at the end of the third year. Interest was charged @ 5%. Calculate the cash price of the machine.

SECTION—B

(Attempt any **TWO** questions. Each question carries **15** marks.)

7. What is the objective of branch accounting ? Explain Debtors system and Stock and Debtors system for keeping books of dependent branches.
8. What is consignment method ? Make its comparison with sale and discuss the accounting treatment in the books of both consignor and consignee.

9. Arjun and Krishna agree to import timber. On 1st July 1998 they opened a joint bank account with Rs. 25,000, towards which Arjun contributed Rs. 15,000 and Krishna Rs. 10,000. They agreed to share profits and losses in proportion to their cash contributions.

They remitted to their agent Rs. 20,000 to pay for timber purchased and later Rs. 2,100 in settlement of account. Freight, insurance and dock charges amounted to Rs. 3,900. On December 31st, 1998 the sales amounted to Rs. 28,740, which enabled them to repay themselves with cost originally advanced (no account to be taken of interest). They then decided to close the venture and Krishna agreed to takeover the timber unsold for Rs. 1,260, which is to be deducted from his share of profit.

Prepare the necessary accounts showing the amount of cash available for division by way of profits and how the same is divisible between Arjun and Krishna.

10. On 30th September 2008 the following trial balance was extracted from the books of Mr. A :

	Dr. Rs.		Cr. Rs.
Plant & Machinery	78,000	Capital	50,000
Furniture	2,000	Sales	1,77,000
Purchases	60,000	Return Outwards	750
Return Inwards	1,000	Discount	800
Opening Stock	30,000	Sundry Creditors	25,000

	Dr. Rs.		Cr. Rs.
Discount	425	Provision for	
Sundry Debtors	45,000	Bad debts	525
Salaries	7,550		
Manufacturing			
Wages	10,000		
Carriage outward	1,200		
Rent & Taxes	10,000		
Advertisement	2,000		
Cash & Bank	6,900		
	2,54,075		2,54,075

Prepare trading and profit & loss account for the year ended and a balance sheet as on September 30, 2008 after taking into consideration the following :—

- (i) Closing stock was valued at Rs. 34,220.
- (ii) Provision for bad debts is to be kept at Rs. 500.
- (iii) Allow interest on capital @ 5% per annum.
- (iv) Furniture was sold for Rs. 760 in exchange of new furniture costing Rs. 1,680. The net invoice of Rs. 920 was passed through purchases book.
- (v) Depreciate plant & machinery @ 10% p.a.
- (vi) Proprietor used goods worth Rs. 5,000 for personal use and distributed goods worth Rs. 2,000 as samples.

SECTION—C

(Attempt any **TWO** questions. Each question carries **15** marks.)

11. Explain the distinction between Hire-purchase system and Instalment system. Discuss the accounting treatment in the books of purchaser and vendor.
12. Define Royalty accounts. What is the procedure for recoupment of shortworking? Provide the accounting treatment regarding royalty transactions in the books of both landlord and lessee.
13. A and B are partners in a firm sharing profits and losses in the ratio of 4 : 1. They have decided to dissolve the firm and the balance sheet on the date of dissolution is given below :—

Liabilities	Rs.	Assets	Rs.
A's capital	16,000	Trade marks	1,200
B's capital	6,000	Machinery	12,000
Bank loan	1,500	Furniture	400
Creditors for goods	8,000	Stock in trade	6,000
Bills payable	500	Debtors	9,000
		Less Provision	400
			8,600
		Cash in hand	3,800
	<u>32,000</u>		<u>32,000</u>

The realization shows the following results :—

- (a) Debtors were realized at book value less 10%.
- (b) Goodwill was sold for Rs. 1,000.
- (c) Trade marks were realized at Rs. 800.
- (d) Machinery and stock were taken over by A for Rs. 14,400 and Rs. 3,600 respectively.
- (e) An unrecorded asset estimated at Rs. 600 was sold for Rs. 200.
- (f) Creditors for goods were settled at a discount of Rs. 80.
- (g) The expenses on realization were Rs. 400.

Prepare realization account, cash account and partners capital accounts.

14. Bee and Co. suffered loss of stock due to fire on 6th May 2009. From the following information, prepare a statement showing the claim to be lodged :

	Rs.
Stock on 1st January, 2008	38,400
Purchases during 2008	1,60,000
Sales during 2008	2,02,600
Closing stock on 31st December, 2008	31,800
Purchases from 1st January 2009 to the date of fire	54,000
Sales from 1st January 2009 to the date of fire	61,400

An item of stock purchased in 2007 at a cost of Rs. 10,000 was valued at Rs. 6,000 on 31st December, 2007. Half of this stock was sold in 2008 for Rs. 2,600, the remaining was valued at Rs. 2,400 on 31st December, 2008. One-fourth of the original stock was sold in March, 2009 for Rs. 1,400. The remaining stock was considered to be worth 60 per cent of the original cost. Salvage was Rs. 12,000. The amount of the policy was Rs. 30,000 and there was an average clause in the policy.

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(i) Printed Pages : 2 Roll No.

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B.Com. 2nd Year

2042

COMPANY LAW AND AUDITING

Paper : I

Time Allowed : Three Hours]

[Maximum Marks : 80

SECTION-A

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

1. Internal Check.
2. Management Audit
3. As auditor of a public company how would you verify the payment for the contribution of Rs. 50000 to the staff pension fund ?
4. Common seal.
5. Mr. S applied for 100 shares in the name of a fictitious person. Subsequently shares were allotted to him in the fictitious name. Did Mr. S incur any liability under the Company Act 1956.
6. Proxy. 4×5=20

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SECTION-B

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

7. Discuss critically the notion of corporate personality in the light of decision given in Solaman Vs Solaman & Co. Ltd.
8. Define Articles of Association and give its contents. Is it necessary for every company to have Articles of Associations of its own ?
9. What is a company prospectus ? What are its contents ?
10. What is a statutory meeting of a company ? Is it necessary for every company to hold a statutory meeting ? Describe the legal provisions relating to holding an Statutory Meeting. 2×15=30

SECTION—C

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

11. "Auditing begins where accountancy ends." Explain. How does accountancy differs from auditing ?
12. What is 'Continuous Audit' ? Discuss the advantages and disadvantages of such audit. How will you overcome the shortcomings of such audit ?
13. What are the provisions of law regarding the appointment and remunerations of auditors ?
14. What do you mean by auditor's report ? Give in detail the kinds of auditor's report. 2×15=30

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(ii) Questions : 14

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B.Com. Ist Year

2042

BUSINESS ORGANIZATION AND MANAGEMENT

Paper : V

Time Allowed : Three Hours]

[Maximum Marks : 80

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

SECTION-A

1. Discuss the Contingency Approach of Management Thought.
2. How is proper span of management determined ?
3. Explain carrot and stick approach in motivation.
4. "The main aim of cooperative societies is to serve its members". Explain.
5. Explain the meaning of Pools and Cartels.
6. Describe the purposes of Bonded Warehouse. 4×5=20

SECTION-B

7. "The concept of optimum size of a firm is not a stagnant one." Explain this statement.

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8. Discuss various characteristics of public utilities. What form of organisation is most suitable for public utilities ?
9. Describe the various stages to be followed for taking the goods from the exporter's premises to the warehouse for shipment.
10. What do you understand by the term 'Produce Exchange' ? Discuss various functions of a Produce Exchange. 2×15=30

SECTION-C

11. "Scientific Management involves in its essence a complete mental revolution on the part of the workmen and an equally complete mental revolution on the part of those on management side". Examine.
12. "Planning is the thinking process and managers being men of action should have no use of it" Comment.
13. "Effective leadership is a function of three factors: the leader, the led and the situation". Discuss.
14. "Budgetary control is an important tool of control in the hands of management". Explain. 2×15=30

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BUSINESS MATHEMATICS AND STATISTICS

Paper : VI

Time Allowed : Three Hours]

[Maximum Marks : 80

SECTION—A

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

1. (a) Difference between Idempotent matrix and Involutory matrix.
- (b) Discuss functions of statistics.
- (c) Explain properties of correlation.
- (d) Verify that whether the matrix

$$\frac{1}{3} \begin{bmatrix} 1 & 2 & 2 \\ 2 & 1 & -2 \\ -2 & 2 & -1 \end{bmatrix} \text{ is orthogonal.}$$

- (e) 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 sum.
- (f) The mean and standard deviation of a set of 100 observations were worked out as 40 and 5 respectively

by a computer which by mistake took the value 50
 place of 40 for one observation. Find the correct mean and
 variance. $4 \times 5 = 2$

SECTION—B

(Attempt any **two** questions.) $2 \times 15 = 3$

2. Explain how would you identify the cases of redundant constraints, no solution, multiple solution and unbounded solution from the graph of a L.P.P. involving two variables. Give a rough sketch of each case.
3. For a group containing 100 observations, the arithmetic mean and standard deviation are 8 and $\sqrt{10.5}$. For 50 observations selected from these 100 observations the mean and the standard deviation are 10 and 2 respectively. Find the mean and the standard deviation of the other Half.
4. Construct a Fisher's Ideal Index from the following data and show that it satisfies time Reversal and Factor reversal tests :

Items	2006		2007	
	P_0	Q_0	P_1	Q_1
A	10	40	12	45
B	11	50	11	52
C	14	30	17	30
D	8	28	10	29
E	12	15	13	20

5. Fit a straight line trend by the method of least squares to the following data. Assuming the same rate of change continuous. What would be the predicted sales for the year 2009 ?

Year	:	2000	2001	2002	2003	2004
Sales						
(Rs. Lakhs)	:	76	80	130	144	138

Year	:	2005	2006	2007
Sales				
(Rs. Lakhs)	:	120	174	190

Calculate trend values from 2000 to 2007.

SECTION—C

(Attempt any **two** questions.)

2×15=30

6. Attempt **all** parts :—
- (a) Sampling Error.
 - (b) Importance of Binomial Distribution.
 - (c) Differentiate between Binomial and Poisson distribution.
7. Given :

Total of the product of deviation of X and Y series = 3044

No. of pairs of observations = 10

Total of the deviations of X series = -170

Total of the deviations of Y series = -20

Total of the squares of deviations of X series = 8288

Total of the squares of deviations of Y series = 2264

Find out the coefficient of correlation when the assumed means of X series and Y series are 82 and 68 respectively.

8. Determine the percentage of criminals under 35 years of age :

Age	% of Criminals
Under 25 years	52
Under 30 years	67.3
Under 40 years	84.1
Under 50 years	94.4

9. Assume the mean Height of Soldiers to be 68.22 inches with a variance of 10.8 inches. How many soldiers in a regiment of 1000 would you expect to be over six feet tall ?

04/05/12

Exam. Code: 113
Sub. Code: 0812

1042

B.Com. Part-II

Paper-II : Corporate Accounting

Time Allowed: 3 Hours

Max. Marks: 80

Note: Attempt any Four questions from Section-A. Each question carries 5 marks and Two each from Section-B & C of 15 marks each.

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Section-A

- I. State the legal requirements and accounting treatment of issuing shares at discount.
- II. Discuss the legal provisions regarding capitalization of profits.
- III. Explain Preferential Creditors as per Section 530 of the Companies Act, 1956.
- IV: - XY Ltd. forfeited 100 equity shares of Rs.10 each, issued at a discount of 10%, held by Chhote Lal on 15 Jan, 2011 for non-payment of the first call of Rs.2 per share and the final call of Rs.3 per share. Out of these 60 equity shares were reissued to Shri Krishan at Rs.8 per share on 30th Jan, 2011, and the rest of these shares were re-issued on 10th March to Ram at Rs.7 per share. Give necessary journal entries.
- V. Following bills have been discounted by a bank during year 2010 @ 5% p.a:
- | | Date of Bill | Amount (Rs.) | Period in Months |
|------|---------------|--------------|------------------|
| i) | Dec 28, 2010 | 50,000 | 1 |
| ii) | July 27, 2010 | 100,000 | 4 |
| iii) | Oct. 27, 2010 | 400,000 | 6 |
| iv) | Dec. 20, 2010 | 30,000 | 2 |
- Find out the amount of unexpired discount and pass its journal entry.
- VI. The profits of a company, limited by shares, for the year ended 31st March, 2011 were Rs.60,00,000. After setting apart amounts for interest on borrowing, taxation and other provisions, the net surplus available to shareholders is estimated at Rs.15,00,000. The company's capital base consisted of:
- 100,000 equity shares of Rs.100 each. Rs. 50 per share paid up ; and
 - 25,000, 12% cumulative redeemable preference shares of Rs.100 each, fully paid up.

Enquiries in the stock market reveal that shares of companies engaged in similar business and declaring a dividend of 15% on equity shares are quoted at a premium of 10%. What do you expect the market value of the company's share to be, basing your working on the yield method.

P.T.O

(2)

Section-B

- VII. Discuss the provisions of law with regard to redemption of redeemable preference shares as laid down in Section 80 of the Companies Act, 1956 along with Journal entries.
- VIII. Prepare (with imaginary figures) the Balance Sheet of a Life Insurance Company.
- IX. XYZ Ltd. had Rs.4,50,000, 6 percent debentures outstanding on 1st April 2008. On that date the debenture redemption fund stood at Rs.3,75,000 represented by Rs.4,42,500, 3 percent loan of the Unit Trust of India. The annual instalment added to the debenture redemption fund was Rs.61,725. On 31st March 2009, the balance at bank was Rs.80,000. On that date interest on investments was received, the investment were sold at 83% net and debentures were paid off.
Show the necessary ledger accounts for the year ended 31st March, 2009.
- X. The following is the trial balance of Vir Ltd. as on 31st March, 2011.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Stock as on 1st April 2010	7,50,000	Purchase Returns	1,00,000
Purchases	24,50,000	Sales	34,00,000
Wages	3,00,000	Discount	30,000
Carriage inwards	9,500	Profit & Loss Account	1,59,000
Furniture	1,70,000	Share Capital	10,00,000
Salaries	75,000	Sundry Creditors	1,75,000
Rent	40,000	General Reserve	1,55,000
Sundry Trade Expenses	60,500	Bills Payable	70,000
Dividend Paid for 2009-10	90,000		
Corporate Dividend Tax Paid	9,000		
Sundry Debtors	2,85,000		
Plant & Machinery	2,90,000		
Cash at Bank	4,62,000		
Patents	48,000		
Bills Receivable	50,000		
	50,89,000		50,89,000

Prepare the Profit & Loss Account for the year ended 31st March, 2011 and a Balance Sheet as on that date after considering the following adjustments:

- Stock as on 31st March 2011 was valued at Rs.8,81,000.
- Make a provision for Income Tax as 35%.
- Depreciate Plant and Machinery at 15%; furniture at 10%; and Patents at 5%.

(3)

- iv) On 31st March 2011, outstanding rent amount to Rs.8,000.
- v) The Board recommends payment of dividend @ 15% p.a. Then transfer the minimum amount required to general reserve. Also make a provision for corporate dividend tax @ 10% of the amount proposed to be distributed.
- vi) Provide Rs.3,100 for doubtful debts
- vii) Provide Rs.52,000 for managerial remuneration.

Section-C

- What is Capital Reduction? Explain the various provisions of Capital Reduction as given in the Companies Act, 1956. Show its accounting treatment also.
- XII. Define Goodwill. Why there is a need for the valuation of goodwill? Explain and illustrate the different methods of calculating goodwill.
- XIII. The following is the Balance Sheet of P Ltd. as on 31st March 2011:

Liabilities	Rs.	Assets	Rs.
Share Capital. 1,00,000 shares of Rs.10 each	10,00,000	Land and Building	5,00,000
General Reserve	1,25,000	Plant and Machinery	7,50,000
Dividend Equalization Reserve	1,00,000	Furniture	12,500
Profit & Loss A/C	25,500	Stock	3,00,000
12% Debentures	5,00,000	Work in Progress	1,50,000
Sundry Creditors	1,50,000	Sundry Debtors	1,25,000
		Cash at Bank	63,000
	<u>19,00,500</u>		<u>19,00,500</u>

The company was absorbed by Q Ltd. on the above date. The consideration for absorption is the discharge of the debentures at a premium of 5%, taking over the liability in respect of Sundry Creditors and a payment of Rs.7 in cash and one share of Rs.5 in Q Ltd. at the market value of Rs.8 per share for every share in P Ltd. The cost of liquidation is to be met by the purchasing company amounts to Rs.7,500. You are required to close the books of P Ltd. and pass the journal entries in the books of Q Ltd.

P.T.O

XIV.

Asco Ltd.

Balance Sheet as on 31st March, 2011.

<u>Liabilities</u>		Rs.	<u>Assets</u>		Rs.
Share capital:			Fixed Assets		
1,000, 6% Preference share of Rs.100 each fully paid up		1,00,000	Machinery		1,90,000
2,000 equity shares of Rs.100 each fully paid up		2,00,000	Furniture		10,000
			Current Assets		
			Stock		1,20,000
2,000 Equity Shares of Rs.100 each, Rs.75 paid up		1,50,000	Debtors		2,40,000
Loan from Bank (Secured on Stock)		1,00,000	Cash at Bank		50,000
Current Liabilities and Provisions:			Miscellaneous Exp.		
Creditors		3,50,000	Profit & Loss A/C		3,00,000
Income Tax payable		10,000			
		<u>9,10,000</u>			<u>9,10,000</u>

The company went into liquidation on 1st April, 2011.

The assets were realized as follows:

Machinery	Rs.166,000	Stock	Rs. 1,10,000
Furniture	Rs.8,000	Debtors	Rs. 2,30,000

Liquidation expenses amounted to Rs.4,000. The liquidators are entitled to a commission at 2% on amount paid to unsecured creditors excluding preferential creditors. Calls on partly paid shares were made but the amount due on 200 shares were found to be irrecoverable.

Prepare Liquidator's Statement of Account.

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(i) Printed Pages: 4 Roll No.

(ii) Questions : 14 Sub. Code : 0 8 1 3

Exam. Code : 1 1 3

B.Com 2nd Year

2042

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. "Cost Accounting is an unnecessary Luxury for business establishment." Do you agree ? 5
2. What do you understand by idle time ? How is it treated in cost accounts ? 5
3. Explain different methods for apportionment of overheads. 5
4. A manufacturing company uses Rs. 50,000 materials per year. The administration cost per purchase is Rs. 50 and carrying cost is 20% of the average inventory. The company currently has an optimum purchasing policy but has been offered 0.4% discount if they purchase five times per year. Should the offer be accepted ? If not, what counter offer should be made ? 5
5. Explain the concept of Zero Base Budgeting. Discuss its utility. 5
6. From the following particulars relating to Contract No. 55, for the year ended 31st March, 2008, calculate the cost of uncertified work and the amount of profit to be transferred to P/L Account :

Contract Price Rs. 5,00,000

Work Completed 3/5
 Cash Received Rs. 1,50,000
 (being 75% of work certified)
 Net expenditure incurred on contract to date Rs. 1,92,000.

5

SECTION—B

7. Explain the different methods of Pricing material issues. 15
 8. Distinguish between :
 (a) Time Keeping and Time Booking;
 (b) Job Evaluation and Job Analysis; and
 (c) Time Study and Motion Study. 5,5,5
 9. From the following particulars you are required to work out the earnings of worker for a week under (a) Straight piece rate, (b) Differential piece rate, (c) Halsey premium scheme (50% sharing) and (d) Rowan premium scheme :

Weekly working hours 48
 Hourly wages rate Rs. 7.50
 Piece rate per unit Rs. 3.00
 Normal time taken per piece 20 minutes
 Normal output per week 120 minutes
 Actual output for the week 150 pieces

Differential piece rate is 80% of piece rate when output below normal and 120% of piece rate when output above normal.

15

10. From the following information (i) Determine the profit as it would be shown by cost accounts and (ii) Prepare a statement reconciling it with profit shown by financial accounts :

**Trading and Profit & Loss Account
 for the year ended 31-3-2010**

	Rs.		Rs.
To Material consumed	1,00,000	By Sales	
To Direct wages	50,000	(1,00,000 units)	2,00,000
To Works expenses	30,000		

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2

	Rs.	Rs.
To Office exepenses	9,000	
To Selling and dis- tribution exp.	6,000	
To Net Profit	5,000	
	<u>2,00,000</u>	<u>2,00,000</u>

The normal output of the factory is 1,50,000 units works expenses of a fixed nature are Rs. 18,000. Office expenses are for practical purposes constant. Selling and distribution expenses are constant to the extent of Rs. 3,000 and the balance varies directly with sales.

SECTION—C

11. "Marginal costing is a very useful tool for management for cost control, profit planning and decision making." Discuss this statement with reference to the applications and merits of marginal costing. 15
12. Discuss the advantages and disadvantages of standard costing. What are the pre-requisites for the success of this system ? 15
13. Finished products of a factory pass through two processes, the entire material being placed to process at the beginning of the first process. From the following production and cost data relating to the first process, work out the value of the closing W.I.P. and output transferred to process II (use FIFO method) :

	Rs.
Opening W.I.P.	10,000
Materials	27,500
Wages	50,000
Overheads	40,000
	Kg.
Opening W.I.P. (25% complete)	4,000
Put into process	12,000
Transferred to Process II	10,000
Closing W.I.P. (20% complete)	5,000
Normal spoilage during the process	1,000
	15

14. Crystall Construction Co. Ltd. engaged in contract work has the following Trial Balance on 31st Dec. 2009 :

	Dr. (Rs.)	Cr. (Rs.)
Share Capital of Rs. 10 each	—	35,180
Profit & Loss A/c as on 1 st Jan. 2009	—	2,500
Provision for Depreciation on Plant and Tools	—	6,300
Contractee's Account Contract No. 303	—	1,28,000
Creditors	—	8,120
Land & Building (at cost)	7,400	—
Plant & Tools (at cost)	5,200	—
Bank Balance	4,500	—
Contract No. 303 :		
Material issued	60,000	—
Direct labour	83,000	—
Expenses	4,000	—
Plant & tools at site (at cost)	16,000	—
	<u>1,80,100</u>	<u>1,80,100</u>

Contract No. 303 having a contract price of Rs. 2,40,000 was started on 1st Jan. 2009 and contractee pays 80% of the work completed and certified. The cost of work done since certification is estimated to Rs. 1,600.

After the trial balance was extracted on 31st Dec., 2009, Plant Costing Rs. 3,200 was returned to stores and material at site on that date were valued at Rs. 3,000.

Provision is to be made for sub standard cost amounting to Rs. 600 incurred on Contract No. 303 and for depreciation of all plant and tools @ 12½% on cost.

Prepare Contract No. 303 Account showing the computation of profit, if any, for which credit may be taken in 2009 and prepare the Balance Sheet of the Construction Co. on 31st Dec. 2009.

15

20/4/17

(i) Printed Pages : 2 Roll No.

(ii) Questions : 14 Sub. Code :

0	8	1	4
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Exam. Code :

1	1	3
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B.Com. 2nd Year

2042

BUSINESS ECONOMICS

Paper : IV

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- (i) Attempt any **four** questions from Section A. Each question carries 5 marks.

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

SECTION-A

1. Derive Law of Demand with Indifference Curve approach. 5
2. Show the relationship between average cost and marginal cost with the help of a suitable diagram. 5
3. Discuss the relationship between AR, MR and Price Elasticity of Demand. 5
4. Explain Risk and Uncertainty Theory of Profit. 5
5. Distinguish between 'Micro' and 'Macro' economics. 5
6. Explain the Technical Attributes (APC and MPC) with the help of suitable diagrams. 5

SECTION-B

7. Discuss the various methods of Break-even analysis along with their limitations. 15

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6025 [Turn over

8. Explain 'Price Effect' with the help of Indifference curve approach. Show with the help of suitable diagram, bifurcation of Price Effect into 'Income Effect' and 'Substitution Effect'. 15
9. Explain the main features of Monopolistic Competition. How price and output are determined under it? 15
10. What is Price Elasticity of Demand? Explain its various degrees. How can it be measured with the help of Total Expenditure Method? 15

SECTION-C

11. Critically examine Neo-Classical Theory of Interest. 15
12. Explain the determinants of 'Effective Demand'. Also discuss the importance of the tool of Effective Demand in Keynesian Theory of Employment. 15
13. Critically examine Keynes Psychological Law of Consumption. 15
14. Define Multiplier and discuss the forward and backward working of Multiplier. 15

(i) Printed Pages : 2

Roll No. ...25/04/2012

(ii) Questions : 14

Sub. Code : 0 8 1 5

Exam. Code : 1 1 3

B.Com. 2nd Year

2042

BANKING AND INSURANCE

Paper : V

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- (i) The question paper is divided into three Sections A, B and C.

(ii) Attempt any **four** questions from Section A. Each question carries 5 marks.

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

SECTION-A

- I. Describe the economic functions of a bank. 5
- II. Write short note on advancing against real estate. 5
- III. Differentiate between Pledge and Mortgage. 5
- IV. What is the importance of insurance to an individual ? 5
- V. Distinguish between Average Policy and Consequential Policy. 5
- VI. Explain the banker's liability in case of wrongful dishonour of a cheque. 5

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[Turn over

SECTION-B

- VII. What are the objectives of credit control ? Discuss the bank rate policy and open market policy to control credit. 15
- VIII. Define a central bank. Discuss the main functions of a central bank. 15
- IX. Write short notes on :
- (i) Debit Cards
 - (ii) Credit Cards
 - (iii) Smart Cards. 5×3=15
- X. Write a note on Non Performing Assets (NPA). 15

SECTION-C

- XI. Discuss the principles of Insurance. What is the role of theory of probability in the field of insurance ? 15
- XII. Write a note on challenges of opening up of Insurance sector to Private sector in India. 15
- XIII. Discuss the duties, powers and functions of IRDA. 15
- XIV. Explain the main features of an insurance contracts "Life Insurance involves both Protection and Investment". Discuss. 15

28/6/12
(i) Printed Pages : 4 Roll No.

(ii) Questions : 14 Sub. Code :

0	8	1	6
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Exam. Code :

1	1	3
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B.Com. 2nd Year

2042

INDIRECT TAX LAWS

Paper : VI

Time Allowed : Three Hours] [Maximum Marks : 80

Note :- (i) Attempt any **four** questions from Section A carrying 5 marks each.

(ii) Attempt **two** questions each from Section B and Section C. All questions in Section B and C carry 15 marks each.

SECTION-A

1. What do you understand by HSN commodity description ?
2. What do you mean by bill of entry ?
3. What do you mean by input tax credit ?
4. Calculate net tax payable from the following data :
 - (i) Taxable Turnover Rs. 80 lakhs VAT rate 10%
 - (ii) Purchase Tax Rs. 3.20 lakhs
 - (iii) Input Tax credit eligible Rs. 3.2 lakhs
5. Mr. Sudhir, a contractor got orders for few marriage parties on 24-06-2011. He arranged these parties in his own marriage halls.

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1

[Turn over

The contract includes rent for 'Mandap' Rs. 170,000, electricity charges Rs. 42,500. Calculate service tax in the following cases:

- (a) If separate bills for Mandap rental and electricity charges are issued
 - (b) If a consolidated bill for both is issued.
6. A product is sold at Rs. 900 per piece inclusive of VAT@12.5% and excise duty as per exemption notification is @ 8% (though the tariff rate of excise duty is 10%). What would be :
- (i) The assessable value per piece; and
 - (ii) The duty payable per piece.

SECTION-B

7. Briefly examine the provisions for determination of duty under the Customs Act, where goods consist of articles liable to different rates of duty.
8. Explain the provisions relating to sales or purchase in the course of export or import under the Central Sales Tax Act.
9. A company imported a machine from Europe. From the following information determine the assessable value for customs duty :
- Cost of the machine (but it does not include the following): 40,000 Euro
- (i) Goods sent by the importer to exporter which were used in the manufacture of the machine 32,000 Euro
 - (ii) Design and development expenses incurred outside India 24,000 Euro
 - (iii) Technical fees paid 22,000 Euro

- (iv) Installation charges of machine in factory Rs. 80,000
- (v) Packing charges 600 Euro
- (vi) Transportation charges 1600 Euro
- (vii) Insurance premium paid in India 500 Euro
- (viii) Transport charges from port to factory Rs. 16,000
- (ix) Exchange rate declared by the Board Rs. 45 per Euro
- (x) Exchange rate declared by RBI Rs. 46 per Euro

10. Explain the provisions of Customs Act regarding baggage and postal goods.

SECTION-C

- 11. Examine the requirements of registration under the Central Excise Act 1944 and rules made thereunder.
- 12. Examine the various offences and corresponding penalties under the Central Excise Act 1944.
- 13. What is Service Tax ? Explain various provisions for collection and recovery of service tax.
- 14. A manufacturer has agreed to supply a machine on following terms :
 - (i) Price of machine Rs. 4,95,000 (exclusive of taxes and duties)
 - (ii) Packing for transportation of the machine Rs. 16,500
 - (iii) Transport charges of the machine Rs. 27,500
 - (iv) Development and tooling charges Rs. 44,000 (exclusive of taxes and duties)

- (v) C.S.T. at 2%
- (vi) Octroi paid machine supplied Rs. 2200 (recovered from party separately)
- (vii) Excise duty @ 10%
- (viii) Interest will be charged @ 16% on delayed payment beyond 30 days.
- (ix) Special discount of Rs. 5500 if advance of Rs. 2,20,000 is paid with order.

Work out the excise duty liability based on following additional information.

- (i) Actual transportation cost is Rs. 28,600
- (ii) Interest of Rs. 5500 was charged as party failed to make payment within 30 days.
- (iii) The buyer paid advance with the order.

(i) Printed Pages : 2

Roll No. 1157 / 11/12

(ii) Questions : 14

Sub. Code :

0	8	3	2
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Exam. Code :

1	1	5
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B.Com. (Hons.) 2nd Year

2042

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

- I. What is Operating Leverage ?
- II. What is financial management process ?
- III. Discuss various factors influencing the choice of a depreciation method.
- IV. Write a note on Leveraged Buy-outs.
- V. What is ABC Analysis ?
- VI. Discuss the reasons for Time Preference for Money. $4 \times 5 = 20$

SECTION—B

- VII. Write a detailed note on the scope of financial management. 15

0832/FPD-28674

[Turn over

- VIII. Investing, Financing and Dividend decisions are all inter-related.
Comment. 15
- IX. Discuss the various techniques employed to adjust the time value of money. 15
- X. Write a note on valuation of different Securities. 15

SECTION—C

- XI. "Working Capital is the life blood and controlling nerve centre of a business." In the light of this statement discuss various methods of estimating working capital requirements. 15
- XII. Leasing is beneficial to both the lessee as well as the lessor. Examine. 15
- XIII. Discuss the merits and limitations of ploughing back of profits. 15
- XIV. Give a comparative description of net present value method and internal rate of return method. 15

(i) Printed Pages : 2 Roll No.

(ii) Questions : 14

Sub. Code :

0	8	2	1
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Exam. Code :

1	1	4
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B.Com. 3rd Year

2042

FUNCTIONAL MANAGEMENT

Paper : I

Time Allowed : Three Hours]

[Maximum Marks : 80

- Note :— (1) Attempt **FOUR, TWO** and **TWO** questions from Section-A, Section-B and Section-C respectively.
(2) Answer to questions of respective Section-A, B and C carry **5, 15** and **15** maximum marks each.

SECTION—A

1. What is Demotion ?
2. Distinguish between Job Description and Job Specification.
3. Distinguish between Training and Development of Personnel.
4. Explain Interdependence of Planning and Control in Management.
5. Distinguish between Marketing and Salesmanship.
6. What are the objectives of Strategy ?

SECTION—B

7. Give a brief description of the functions of HRM. Is it line of staff function ?

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[Turn over

8. What is an Employment Interview ? What are its different types ?
9. What do you mean by quality of working life ? What are the different approaches to it ?
10. Briefly examine the various techniques and methods of quality control utilized in manufacturing industries.

SECTION—C

11. "Marketing is an indispensable aid for the smooth functioning of the present day industrial structure." Discuss.
12. "Money spent on Advertising is an investment not a waste." Examine the statement.
13. What do you mean by strategy formulation ? Explain the procedure of strategy formulation in marketing.
14. How will you implement and evaluate strategy ?

11/04/12

Time Allowed: 3 Hours

Max. Marks: 80

Note: There are Three Sections A, B & C. Attempt Four questions from Section-A of 5 marks each, Two questions each from Section B & C of 15 marks each.

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Section-A

- I. Discuss comparative statement analysis.
- II. What do you understand by Human Resource Accounting?
- III. Explain the concept of Price Level Accounting.
- IV. A firm has made credit sales of Rs.240000 during the year. The outstanding amount of debt at the beginning and at the end of the year respectively was Rs.27500 and Rs.32500. Determine the debtor turnover ratio.
- V. A company issues a 10% irredeemable preference shares. The face value per share is Rs.100, but the issue price is Rs.95. What is the cost of preference shares? What is the cost, if issue price is Rs.105?
- VI. Calculate the weighted average cost of capital of a firm, whose capital structure and after tax component cost of various sources of finance is given in the following table:

<u>Source of Finance</u>	<u>Amount (Rs.)</u>	<u>Cost (%)</u>
Equity Share Capital	900 000	18
Reserve	300 000	18
Preference Share Capital	200 000	11
Debt	600 000	8
	<u>2000 000</u>	

Section-B

- VII. Discuss nature and scope of Management Accounting. How management accounting is different from financial accounting?
- VIII. How would you analyse the financial position of a company from the point of view of (a) an investor, (b) a creditor, and (c) a financial executive of the company?
- IX. From the following details, prepare the balance sheet of the firm concerned:

Stock Velocity	6
Capital turnover ratio	2
Fixed assets turnover ratio	4
Gross Profit	20%
Debt Collection Period	2 months
Creditors Payment Period	73 days

The gross profit was Rs.60000. Closing stock was Rs.5000 in excess of the opening stock.

- X. Prepare a fund flow statement of corporation from the following information:
Balance Sheet as on 31st December for the previous year and the current year.

<i>Liabilities</i>	<i>Previous Year (Rs.)</i>	<i>Current Year (Rs.)</i>	<i>Assets</i>	<i>Previous Year (Rs.)</i>	<i>Current Year (Rs.)</i>
Capital Stock	35000	43500	Patents and trade marks	1000	900
Retained Earnings	15000	19500	Accumulated Depreciation	(5000)	(2800)
Bonds Payable discount	(2000)	(1800)	Plant & Equipment	15000	17000
Bond payable	22000	22000	Business Premises	20000	16000
Current Liabilities	30000	32000	Land	4000	4000
			Inventories	15000	15000
			Accounts Receivable	10000	20700
			Cash and Bank	40000	44400
Total Liabilities	100000	115200	Total Assets	100000	115200

(2)

Additional Information:

- i) Income for the period is Rs.10000.
- ii) A building that costs Rs.4000 and which had a book value of Rs.1000 was sold for Rs.1400.
- iii) The depreciation charge for the period was Rs.800.
- iv) There was a Rs.5000 issue of capital stock.
- v) Cash dividends of Rs.2000 and bonus share of Rs.3500 were declared.

Section-C

- XI. What are various sources of company finance? Discuss SEBI guidelines for raising Company Finance.
- XII. Explain the factors which influence dividend decision of a firm.
- XIII. A project will cost Rs.40000. Its stream of income before depreciation, interest and taxes (EBDIT) during the five years (expected life = 5 years) is expected to be Rs.10000, Rs.12000, Rs.14000, Rs.16000 and Rs.20000. Assume a 50% tax rate and depreciation on straight line basis. Calculate: (a) Pay-back period, (b) Average rate of Return (c) Net present value at 10% discount rate. You may use the following table:

Year	1	2	3	4	5
PV factor at 10%	0.909	0.826	0.751	0.683	0.621

- XIV. A cost sheet of a company provides following data:

Cost (per unit):	Rs.
Raw materials	52.0
Direct Labour	19.5
Overheads	<u>39.0</u>
Total Cost (per Unit)	110.5
Profit	<u>19.5</u>
Selling price	<u>130.0</u>

The following additional information is available:

- Average raw material in stock : One month;
- Average material in process : Half a month.
- Credit allowed by suppliers: One month;
- Credit allowed to debtors: Two months
- Time lag in payment of wages: One and a half weeks,
- Time lag in payment of overheads: One month

One fourth of sales are on cash basis. Cash balance is expected to be Rs.120000.

You are required to prepare a statement showing the working capital needed to finance a level of activity of 70000 units of output. You may assume that production is carried on evenly throughout the year and wages and overheads accrue similarly.

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Exam. Code: 114
Sub. Code: 0823

1042

B.Com. Part-III

Paper-III : Direct Tax Laws

Time Allowed: 3 Hours

Max. Marks: 80

Note: *There are Three Sections A, B & C. Attempt Four questions from Section-A of 5 marks each, Two questions each from Section B & C of 15 marks each.*

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SECTION-A

- i. Which incomes are 'deemed to accrue or arise' in India u/s 9 of the Income Tax Act 1961?
- ii. What is the procedure to determine of Written Down Value under the Act?
- iii. Write any four provisions under which penalty can be imposed under the Income Tax Act?
- iv. Mr. X retired on 10th April, 2010 after serving for 30 years 7 months. He was getting salary ₹ 15,000 p.m. from 1.1.2009 to 31.12.2009 and thereafter ₹ 15,600 p.m. He received D.A. @ ₹ 3,000 p.m. (forming part of salary for computation of retirement benefits) and 2% commission on sales achieved by him. Turnover achieved by him during 10 months (preceding the months in which he retired) ₹ 24,00,000. He received a gratuity of ₹ 4, 68,000. Compute the exempted amount of gratuity. He is not covered by the payment of Gratuity Act.
- v. 'A' sold a long-term capital asset (listed securities) for ₹ 12,00,000 in August, 2010. It was purchased in August 1981 for ₹ 1,20,000. In October, 2010 he purchased bonds redeemable after three years issued by the NHAI for ₹ 1,50,000; Equity shares for ₹ 1,00,000 and a residential house in Mumbai for ₹ 3,00,000. In August, 2010 he did not own any other residential house, though he owned a big house property in Delhi. Compute Taxable Capital Gain of the assessee. Assume that he has not paid securities transaction tax.
- vi. Mr. Shankar Lal's particulars of income are as under:
 - i. He took a house on the rent of ₹ 1,000 per month and let it out again for ₹ 1,600 per month. Besides it he received ₹ 5,000 rent from his ownership house.
 - ii. Dividend from an Indian Company ₹ 4,000. (Gross)
 - iii. Speculation business profit ₹ 6,000 and ₹ 500 from cricket gambling.
 - iv. Agricultural income in Pakistan ₹ 10,000 was not brought in India. ₹ 18,000 income from agricultural land situated at Kanpur.
 - v. Salary as an M.B.A. ₹ 30,000 and daily allowances ₹ 4,000.
 - vi. Share in H.U.F. income ₹ 8,500.
 - vii. Dividend received ₹ 6,000 from Co-operative Society.Compute his Income from Other Sources.

P.T.O.

SECTION-B

VII. Mr. Nair is working in a Jute Mill Company at Kolkata since 1st March, 2003. He is in the grade of ₹ 8,000-400- 16,000- 700- 23,000 plus a dearness allowance @20% of his basic pay, half of which enters into retirement benefits. He contributes 12% of his salary and one-half dearness allowance to Recognized Provident Fund to which his employer contributes an equal amount. During the previous year he took a loan of ₹ 40,000 from his provident fund for his daughter's marriage out of which he repaid ₹ 4,000 during the year by way of deduction from his salary.

He has been provided with a rent-free house owned by the Mill, the fair rent of which is ₹ 44,000 per annum. He is getting Conveyance Allowance of ₹ 600 p.m. for private purposes, Medical Allowance of ₹ 400 p.m. and Servant Allowance of ₹ 400 p.m.

He received ₹ 1,20,000 for encashment of leave on 1st September, 2010, being 15 months' leave not availed of. As per the rules of the company Mr. Nair was entitled to 15 days' leave for every year of service.

He had been provided with the facility of a gardener and a cook, who are each paid ₹ 1500 p.m. by the employer. He is also provided with a small car by the employer for official and private use.

Two children of Mr. Nair are studying in the Institution run by the employer for which no fees are paid. Expenditure per student per month is ₹ 600.

Compute Mr. Nair's taxable salary for the Assessment Year 2011-12 assuming that salary is due on the first day of the next month.

VIII. Mr. A is owner of five houses, whose particulars are as under:

(1) Municipal valuation of houses ₹ 8,000, ₹ 6,000, ₹ 9,000, ₹ 12,000 and ₹ 8,000 p.m. annum respectively. Municipal tax is 10% of valuations which was paid by Mr. A.

(2) The First house is occupied by Mr. A for self residence. Besides this he also uses 1/3 portion of the second house in self use, remaining 2/3 part is let out to Mr. Daleep at ₹ 400 per month, the third house is let out to Mr. Rajesh at ₹ 700 per month. Fourth house is let out to Bank of Maharashtra at ₹ 15,000 per annum. Bank is responsible for repair and maintenance of the house. The fifth house is used as Mr. A's hotel.

(3) The construction of third house was started on 1st July, 2006 and completed on 1st Oct. 2007. This house was let out on 1st Jan., 2008. He has taken a loan for construction of this house and interest paid ₹ 1,000 in the previous year 2010-11. Before it, he paid interest for past previous years as follows:

2006-07 ₹ 1,500, 2007-08 ₹ 1,400, 2008-09 ₹ 1,300 and 2009-10 ₹ 1,200.

(4) During the previous year he received ₹ 3,500 from an old tenant as an arrear of rent. This amount was allowed as deduction of unrealized rent in the previous year 2007-08. Compute income from house property for the assessment year 2011-12.

IX. What are the provisions relating to deductions from Gross Total Income:

i) u/s 80D ii) u/s 80DD iii) u/s 80U

X. Explain the provisions of Income Tax regarding Clubbing of Income?

material in stock : One month;

SECTION-C

XI. Explain the procedure of Filing of Return under Income Tax Act?

XII What assets belonging to others are included in Net Wealth of an Individual?

XIII Find out the Total Income of Shri Shyam Sundar Lal on the basis of the following particulars:

Profit and Loss Account for the year ended 31st March, 2011

	₹		₹
Interest	1,800	Gross Profit b/d	3,22,700
Repairs and Renewals	2,200	Interest on Debentures of an institution Gross (Notified)	10,000
Insurance	4,200	Rent from House Property	86,000
Depreciation	5,600		
Compensation	10,200		
Law Charges	5,100		
Labour Welfare Expenditure	3,800		
Subscriptions	5,800		
Net Profit	3,30,000		
	₹ 3,68,700		₹ 3,68,700

- (a)
- (i) Interest includes ₹ 200 on loan taken for purchasing debentures company and ₹ 300 on loan taken for reconstruction of house property let out.
 - (ii) The expenses of repairs relating to house property let-out are 40% of the repairs and renewal expenses.
 - (iii) Depreciation includes ₹ 1,200 on house property let out.
 - (iv) Compensation was paid to an employee, whose dismissal was in business interest.
 - (v) Insurance includes 30% for fire insurance of the house property let-out, 30% for workers accident insurance and the balance for life insurance.
 - (vi) Law charges include ₹ 2,000 relating to a petition filed against breach of a contract and the balance regarding sales tax appeal.
 - (vii) Subscriptions include ₹ 2,000 given for election purposes to political parties.
- (b) The amount not debited to Profit and Loss Account are as follows -
- (i) Expenses incurred on the occasion of Deepawali ₹ 500
 - (ii) Theft of cash from iron safe ₹ 1,500.
 - (iii) Expenses for new telephone connection in the business ₹ 2000

P.T.O.

xiv. The Doctors, Dr. Ahalya and Dr. Somanath are running a nursing home under a partnership firm sharing profits and losses equally and showed ₹ 2,14,600 as profit for 2010-11 after taking into account the following items:

	₹
Debits :	
Operation charges to Dr. Somanath (₹ 1,000 per operation)	15,000
Remuneration to Dr. Ahalya	76,000
Honorarium to Dr. Somanath	53,000
Bonus to each Doctor	22,000
Donation to a local temple	5,000
Interest on capital to each Doctor @ 12% p.a.	12,000
Purchase of surgical equipments	20,000
Credit:	
House property rent	9,600
Dividend on shares (Gross)	4,000

Compute firm's total income and find out the income of the partners taxable under the head Profits & Gains:

Firm's deed (certified copy submitted) provides for payment of operation charges, honorarium remuneration, bonus and interest on capital.

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(i) Printed Pages : 2 Roll No.

(ii) Questions : 14 Sub. Code :

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Exam. Code :

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B.Com. 3rd Year

2042

INDIAN ECONOMY

Paper : IV

Time Allowed : Three Hours] [Maximum Marks : 80

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

SECTION-A

1. Is India still an underdeveloped economy ?
2. Explain the relation between density of population and economic development.
3. Give the main objectives of agricultural policy.
4. What are the challenges faced by Information Technology Industry in India ?
5. Write a note on Rail-Road Co-ordination in India.
6. What is the contribution of Public enterprises in financing our plans ?

4×5=20

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SECTION-B

7. What are the main causes of underdevelopment of Indian economy ? Suggest remedial measures. 15
8. Explain the main features of National Income of India with special reference to sectoral distribution of Income. 15
9. How do you consider over-population as an obstacle to economic development ? 15
10. Write a comprehensive note on the emerging trends in Agriculture in Post-liberalisation era. 15

SECTION-C

11. What are the main problems of cottage and small scale industries in India ? What measures would you suggest to promote their growth ? 15
12. What should be done to make Indian exports more competitive in the world environment ? 15
13. What are the main defects of Indian Tax System ? Give an account of various tax reforms undertaken by government since 1991. 15
14. Explain the objectives and main areas of Eleventh Five Year Plan. 15

(i) Printed Pages : 2

Roll No. 26/04/12

(ii) Questions : 9

Sub. Code : 0 8 2 5

Exam. Code : 1 1 4

B.Com. 3rd Year

2042

ENTREPRENEURSHIP AND SMALL BUSINESS

Paper : V

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- Section A : Attempt any **four** questions out of six.
Section B and C contain four questions each. Attempt any **two** from each. Each question of Section A carries 5 marks and each question of Section B and C carries 15 marks.

SECTION-A

1. Explain the following :

- (a) Entrepreneur
- (b) Leadership
- (c) Strategic Planning
- (d) Venture Capital
- (e) Entrepreneurial Development Programmes
- (f) Working Capital.

SECTION-B

Attempt any **two** questions :

2. Highlight the role of socio economic environment in entrepreneurial development ?

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3. Critically analyze the theories of entrepreneurship.
4. Discuss the role of government in organizing EDP'S.
5. Highlight the emergence of women entrepreneurship in India and their achievements in the development of the country.

SECTION-C

Attempt any **two** questions :

6. Discuss the role of commercial banks in promoting and servicing small business.
7. What are the exemptions available to SSI units ? Explain their registration requirements also.
8. Explain the role of small business in the national economy.
9. Small business acts as a seed bed of entrepreneurship. Discuss by giving appropriate examples.

(i) Printed Pages: 4 Roll No. 30104/12

(ii) Questions : 14 Sub. Code : 0 8 2 7

Exam. Code : 1 1 4

B.Com. IIIrd Year

2042

OPERATIONS RESEARCH

Paper : VI, Opt. (ii)

Time Allowed : Three Hours] [Maximum Marks : 80

Note :- Attempt FOUR questions from Section A and TWO questions from Section B and TWO questions from Section C. Graph paper may be provided.

SECTION—A

I. Discuss briefly the application areas of Linear Programming Problems. 5

II. Discuss the impact of quantity discounts on economic order quantity. Narrate the benefits of effective inventory control system. 5

III. Write the DUAL of :

$$\text{Min. } Z = 25x_1 + 10x_2$$

$$\text{subject to } x_1 + x_2 = 50$$

$$x_1 \geq 20$$

$$x_2 \leq 40$$

$$x_1, x_2 \geq 0.$$

5

IV. A firm marketing a product has four salesmen and three customers to whom a sale of each unit is to be made. The data depicts the probability with which each of the salesman can sell to each of the customers :

		SALESMAN			
		S ₁	S ₂	S ₃	S ₄
CUSTOMER	C ₁	0.7	0.4	0.5	0.8
	C ₂	0.5	0.8	0.6	0.7
	C ₃	0.3	0.9	0.6	0.2

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If only one Salesman is to be assigned to each of the customer, what combination of Salesman-Customer shall be optimal? The profits obtained by selling one unit to C_1 is Rs. 500, to C_2 is Rs. 450 and to C_3 is Rs. 540. What is the expected profit?

- V. Six jobs are to be processed on two machines A and B in the order AB. The time taken for each of the job on the two machines in hours is given below :

Job	:	1	2	3	4	5	6
A	:	8	10	6	7	9	14
B	:	5	9	10	8	12	8

Find optimal sequence to minimise the total processing time and idle time on the machines.

- VI. The following table gives the data for the activities of a small project :

Job	DURATION (DAYS)		
	Optimistic	Most Likely	Pessimistic
1—2	1	4	7
1—3	5	10	15
2—4	3	3	3
2—6	1	4	7
3—4	10	15	26
3—5	2	4	6
4—5	5	5	5
5—6	2	5	8

Draw the Network. Find expected time for project completion.

SECTION—B

- VII. "Operations Research is the application of Scientific methods, techniques and tools to problems involving the operations of a system so as to provide those in control of the systems with optimum solution to the problems." Discuss.

VIII. Solve by Simplex method :

$$\begin{aligned} \text{Max } Z &= 4x_1 + 5x_2 - 3x_3 \\ \text{subject to } &= x_1 + x_2 + x_3 = 10 \\ & x_1 - x_2 \geq 1 \\ & 2x_1 + 3x_2 + x_3 \leq 30 \\ & x_1, x_2, x_3 \geq 0. \end{aligned}$$

15

IX. Solve the transportation problem to maximise profits and give criterion for optimality :

WAREHOUSES	DEPOTS				CAPACITY
	I	II	III	IV	
A	40	25	22	33	100
B	44	35	30	30	30
C	38	38	28	30	70
REQUIREMENT	40	20	60	30	

15

X. An organisation producing four different products, viz. A, B, C, D and having four operators, viz., P, Q, R, S are capable of producing any of the four products effectively working 7 hours a day. The time in minutes required for each operator for producing each of the product are given in the matrix along with the profit (Rs. per unit) :

OPERATOR	PRODUCTS			
	A	B	C	D
P	5	10	14	12
Q	7	5	3	4
R	6	7	10	10
S	20	10	15	15
PROFIT (Rs. PER UNIT)	3	2	4	1

Determine the assignment of operators to products to maximise the profits.

15

SECTION—C

- XI. Explain PERT and its importance in Network Analysis. Also differentiate between PERT and CPM. 15
- XII. Solve the following Game :—

		PLAYER—B				
		I	II	III	IV	V
PLAYER—A	I	-5	5	0	-1	8
	II	8	-4	-1	6	-5

15

- XIII. A company uses annually 24,000 units of raw material which costs Rs. 1.25 per unit. Placing each order cost Rs. 22.50 and the carrying cost is 5.4% per year of the average inventory. Find :

- (a) Economic lot size and total inventory cost.
- (b) Should the company accept the offer made by supplier of a discount of 5% on cost price on a single order of 24,000 units ? 15

- XIV. A manufacturing company processes 6 different jobs on two machines A and B. Number of units of each job and its processing times on A and B are given in table. Find the optimal sequence, the total minimum elapsed time and idle time for each machine :

Job No.	No. of Units of each Job	Processing Time (minutes)	
		Machine-A	Machine-B
1	3	5	8
2	4	16	7
3	2	6	11
4	5	3	5
5	2	9	7.5
6	3	6	14

15

(i) Printed Pages : 2

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(ii) Questions : 14

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B.Com. IIIrd Year

2042

ORGANIZATIONAL BEHAVIOUR

Paper : VI : Opt. (iii)

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- Attempt **FOUR** questions from Section A and **TWO** questions each from Section B and C.

SECTION—A

1. Distinguish between Group and Team.
2. Discuss the types of organizational culture.
3. Distinguish between Attitude and Perception.
4. Discuss the trait theory of leadership.
5. Discuss the various reasons for the group conflict in the organisation.
6. Explain the process of Organisational Development.

SECTION—B

7. What is Organisational Behaviour ? Discuss the concept and evolution of Organisational Behaviour.
8. Define Personality. Discuss the various determinants of individual personality.
9. Explain the barriers to communication. Bring out the requisite for effective communication.

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10. Write notes on :—

- (a) Morale
- (b) Perception.

SECTION—C

11. Write brief notes on :

- (a) Stress Management
- (b) Group Development.

12. What is Transactional analysis ? Discuss the different life positions in Transactional analysis.

13. Explain the features of organizational climate. What factors influence the climate of an organization ? Discuss in brief.

14. What do you mean by Management of Conflicts ? Discuss different types of conflict situations.

(i) Printed Pages : 3

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(ii) Questions : 14

Sub. Code : 0 8 4 2

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B.Com. (Hons.) 3rd Year

2042

BUSINESS FINANCE AND ACCOUNTING

Paper : II : Accounting Theory and Corporation Finance

Time Allowed : Three Hours]

[Maximum Marks : 80

- Note :-**
- (i) The paper is divided into 3 Sections A, B and C.
 - (ii) Attempt 4 questions from Section A. Each question carries 5 marks.
 - (iii) Attempt 2 questions each from Section B and C. Each question carries 15 marks.

SECTION—A

1. Distinguish between Cash basis and Mercantile basis of Accounting.
2. What is Residual equity theory ?
3. Explain the primary purpose of Accounting Theory.
4. What is the need of listing securities ?
5. Write a note on Leasing v/s Hire Purchase.
6. How has globalisation of capital markets affected global convergence ?

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SECTION-B

7. "..... At the present time, no comprehensive theory of Accounting exists. Instead different theories have been and continue to be proposed." What are the reasons for so many theories (of middle range) being proposed from time to time ? Have some attempts been recently made in the direction of formulating a universally acceptable accounting theory ? Explain in brief.
8. What are the important forces which support the development of International Accounting standard ? Examine the role of International Accounting standard committee and IASB in the field of standard setting.
9. "Published Accounts conceal much more than they reveal." Explain the recent trends in corporate reporting in the light of this statement.
10. Write a detailed note on corporate planning and promotion in Indian context.

SECTION—C

11. What do you understand by marketing of securities ? Explain the different methods of marketing corporate securities.
12. "Cash Flow Accounting takes care of the most of the shortcomings of the different methods of Accounting for inflation proposed so far." Discuss.

- 13 Compare Lev and Schwartz Model with Flamholtz model of measuring Human resources. Discuss their shortcomings. Explain how Jaggi and Lau Model is an improvement over the aforesaid models.
14. A company is considering two mutually exclusive projects X and Y. Project X costs Rs. 30000 and Project Y Rs. 36000. You have been given below the Net Present Value Probability Distribution for each project.

Project X		Project Y	
NPV estimates	Probability	NPV estimates	Probability
3000	0.1	3000	0.2
6000	0.4	6000	0.3
12000	0.4	12000	0.3
15000	0.1	15000	0.2

- (i) Compute the expected NPV of Project X and Y.
- (ii) Compute the risk attached to each project i.e. standard deviation of each Probability Distribution.
- (iii) Which project do you consider more risky and why ?

(i) Printed Pages : 2

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(ii) Questions : 9

Sub. Code : 0 8 4 4

Exam. Code : 1 1 6

B.Com. (Hons.) 3rd Year

2042

ELECTRONIC COMMERCE (E-Commerce)

Paper : II : Business Applications of E-Commerce

Time Allowed : Three Hours]

[Maximum Marks : 80

- Note:- (i) Attempt any **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** questions from Section-C. Each question carries **15** marks.

SECTION-A

I. Attempt any **four** questions from this section :

- (a) What is e-branding ?
- (b) What is intermediation and disintermediation in e-commerce environment ?
- (c) What is e-mail marketing ?
- (d) Write a short note on impact of internet on health services.
- (e) What is e-supply chain management ?
- (f) What is internet banking ?

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SECTION-B

(Attempt any Two Questions)

1.

II. Differentiate internet marketing from traditional marketing. Do you think internet is an effective tool in the hands of marketers ? If 'yes' why ?
2.

III. Discuss 'upward' and 'downward' pressure of internet on price of the products which are available online.
3.

IV. What is online advertising ? Discuss various forms of online advertising with the help of examples.
4.

V. Discuss the legal and regulatory environment of e-commerce in India.

SECTION-C

(Attempt any Two Questions)

5.

VI. Discuss the impact of e-commerce on :
(a) Entertainment services
(b) Education services.
6.

VII. What is a virtual organisation ? Discuss the merits and demerits of virtual organisations over traditional organisations.
7.

VIII. "E-commerce has made a profound impact on society". Discuss this statement in Indian context.
8.

IX. What is impact of e-commerce on Financial Service Sector. Discuss in detail.

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