

(i) Printed Pages: 2

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(ii) Questions : 9

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Bachelor of Commerce 3rd Semester

(2122)

INTER DISCIPLINARY ISSUES IN INDIAN COMMERCE

Paper—BCM-301

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt *four* short answer type questions from Section-A. Attempt *two* questions each from Sections B and C respectively.

SECTION—A

(Each question carries 5 marks.)

1. Briefly explain any **four** of the following :
 - (a) American depository receipts
 - (b) Foreign Portfolio Investment
 - (c) Automatic route of foreign investment
 - (d) Build Operate & Transfer (BOT) Model
 - (e) Credit rating agencies
 - (f) Commodity Exchange.

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SECTION—B

(Each question carries 15 marks.)

2. What incentives are being offered by the Indian Government for attracting Foreign Capital in India ?
3. What are the major target areas of the 'Make in India' campaign ? Explain in detail.
4. Explain in detail the role of FIPB in encouraging foreign investment in India.
5. Explain in detail the benefits & limitations of different sources of external borrowings.

SECTION—C

(Each question carries 15 marks.)

6. What was the need of PPP model for infrastructure development ? What are the benefits of the projects undertaken under the PPP model ?
7. What functions does a stock exchange perform ?
8. Give some examples of recent corporate frauds and the ways adopted by them to commit such frauds.
9. What trends have you observed during the past decade in Credit Rating Services in India ?

(i) Printed Pages: 7

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Bachelor of Commerce 3rd Semester
(2122)

COST ACCOUNTING

Paper : BCM-302

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—Attempt four short answer type questions from Section A. Each question in Section A carries weightage of 5 marks. Attempt two questions each from Sections B and C respectively. Each question of Sections B and C carries weightage of 15 marks.

SECTION—A

1. The following transactions took place in respect of a material item :

Date	Receipts (Quantity)	Rate (Rs.)	Issue (Quantity)
2-3-2022	400	3	—
10-3-2022	500	3.40	—
15-3-2022	—	—	350
18-3-2022	350	3.60	—
20-3-2022	—	—	300

Prepare Stores Ledger following the Simple Average Method with FIFO.

2. Calculate from the following data :

- (i) Minimum Stock Level
- (ii) Maximum Stock Level
- (iii) Reordering Level
- (iv) Danger Level

Given : Average Daily Requirement = 24 units; Usual time to obtain supply = 2 weeks; Maximum requirement in a month of 4 weeks = 800 units; Minimum requirement in this period not to fall below = 400 units; Economic order size to be assumed to be 40 dozens; Time sufficient for emergent supply 2 days.

3. A factory has received an order for three different types of casting weighing respectively 18, 45 and 27 tons. 10% of the raw materials used are wasted in manufacturing and are sold as scrap for 20% of the cost price of raw materials.

The cost of raw materials is Rs. 250 per ton, the wages for three types of casting are respectively Rs. 4,000; Rs. 10,500 and Rs. 5,500. The costs of the moulds for the three different types of castings are respectively Rs. 920; Rs. 1,050 and Rs. 350.

Factory overhead charges are 40% of the wages and office overhead charges are 50% of the factory overhead. Selling expenses are to be expected 5% of selling price. Find the selling price per ton of each type of casting if the net profit to be taken is 25% of final cost.

4. From the following data calculate the total monthly remuneration of 2 workers Ram and Shyam :

Standard production per month per worker is 1000 units

Actual production during a month :

Ram – 800 units; Shyam – 700 units

Piece work rate per unit of actual production 15 paise

D.A. Rs. 40 per month (fixed)

House Rent Allowance : Rs. 20 per month (fixed)

Additional Production Bonus at the rate of Rs. 5 for each percentage of actual production exceeding 75% actual production over standard.

5. Differentiate between Normal Idle Time and Abnormal Idle Time.
6. Differentiate between Cost Ledger Accounting and Integral Accounting System.

SECTION—B

7. A manufacturing company uses materials of Rs. 50,000 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 a 0.4% discount if they purchase five times per year. Should the offer be accepted? If not, what counter offer should be made?
8. Two workers A and B produce the same product using the same material. Their normal wage rate is also the same. A is paid bonus according to Rowan Scheme while B is paid bonus according to Halsey Scheme. The time allowed to make the product is 50 Hours. A takes 30 hours while B takes 40 hours to complete the product. The factory overhead rate is Rs. 5 per person-hour actually worked. The factory cost of product manufactured by A is Rs. 3,490 and for product manufactured by B is Rs. 3,600.

Required :

- (a) To find out the normal wage rate.
- (b) Compute the material cost.
- (c) Prepare a statement showing the factory cost of the product as made by two workers.

9. Discuss the characteristics of an Ideal Costing System. Also discuss the steps for installation of Costing System.
10. How is labour turnover measured ? Why is labour turnover a matter of serious concern to management ?

SECTION—C

11. The following is the Trading & Profit and Loss Account for the year ending on 31st December, 2010 :

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Raw Material	1,28,000	By Sales	
To Direct Wages	1,36,000	(50000 units)	5,00,000
To Factory Expenses	68,000	By Finished Stock	
To Administrative Expenses	46,000	(5000 units)	28,000
To Selling & Distribution Expenses	54,000	By Work in Progress :	
To Preliminary Expenses	59,000	Material Rs. 6,000	
To loss on sale of Asset	5,000	Wages Rs. 4,500	
To Net Profit	64,000	Factory Expenses Rs. 2,500	13,000
		By Interest on Securities	12,000
		By Dividend Received	7,000
	5,60,000		5,60,000

The cost records for the same period show the following :

- (i) Factory overheads charged at 20% of wages.
- (ii) Administrative overheads @ 80% of factory expenses.
- (iii) Selling and Distribution overheads have been charged at Re. 1 per unit sold.

Draw up Cost Sheet and Reconciliation Statement.

12. From the following information work out the production overheads in Departments P1, P2 and P3 :

Primary Distribution	Department				
	P1 (Rs.)	P2 (Rs.)	P3 (Rs.)	S1 (Rs.)	S2 (Rs.)
	6,50,000	6,00,000	5,00,000	1,20,000	1,00,000

The expenses of Service Departments S1 and S2 are apportioned as follows :

	P1	P2	P3	S1	S2
S1	30%	40%	20%	—	10%
S2	10%	20%	50%	20%	—

Prepare a statement showing the distribution of two Service Departments to the three Production Departments by :

- (a) Simultaneous Equations Method
- (b) Repeated Distribution Method

13. What is meant by Operating Cost and Operating Costing ? In which industries it is used ? Prepare Operating Cost Sheet with imaginary figures.
14. Differentiate between apportionment, allocation and absorption. Also discuss the various methods for absorption of overheads.

(i) Printed Pages: 2 Roll No.

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Bachelor of Commerce 3rd Semester

(2122)

COMPANY LAW

Paper : BCM-303

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt four short answer type questions from Section A. Attempt two questions each from Section B and Section C respectively.

SECTION—A

1. Attempt any four of the following :
 - (a) Define One Person Company.
 - (b) What is Book building ?
 - (c) Differentiate between share warrants and share certificate.
 - (d) What is Reserve capital ?
 - (e) Who can be appointed as a director of the company ?
 - (f) Define Quorum. 4×5

SECTION—B

2. What is Corporate veil ? Under what circumstances can it be lifted. 15
3. What is Memorandum of Association ? Explain the clauses included in Memorandum of Association. 15
4. "The doctrine of indoor management is a silver lining to strangers dealing with the company". Comment. 15
5. Write a note on the following :
 - (a) Forfeiture of shares
 - (b) Buy back of shares. 5,10

SECTION—C

6. "The powers of the director are co-extensive with those of company itself". Discuss. 15
7. In what ways may a person become and cease to be a Member of the company ? 15
8. Describe the role of a company secretary in calling and conducting a board meeting. 15
9. Discuss the circumstances in which a company may be wound up by Tribunal. 15

(i) Printed Pages: 3

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(ii) Questions : 14

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Bachelor of Commerce 3rd Semester
(2122)

BUSINESS MATHEMATICS AND STATISTICS

Paper : BCM-304

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—(1) Attempt any four questions from Section A. Each question carries 5 marks.

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

SECTION—A

1. What do you mean by skew symmetric matrix ?
2. Describe any four limitations of Statistics.
3. If $A = \begin{bmatrix} 1 & 2 \\ -1 & 3 \end{bmatrix}$, show that $A^2 - 4A + 5I = 0$.
4. Find the maximum and minimum value of $18 + 7x - x^2$.
5. For a distribution, Bowley's coefficient of skewness is -0.56 , $Q_1 = 16.4$ and Median = 24.2, what is the coefficient of quartile deviation ?

6. From the following fixed base index number, prepare the chain base index number :

Year	2013	2014	2015	2016	2017	2018	2019	2020
F.B.I.	188	196	204	190	196	200	210	240

SECTION—B

7. If $A = \begin{bmatrix} 2 & 4 & -3 \\ 7 & 8 & 2 \\ 1 & 3 & 4 \end{bmatrix}$ verify that $(A')^{-1} = (A^{-1})'$.

8. If $y = \log \left[\frac{\sqrt{x^2 + 1} + x}{\sqrt{x^2 + 1} - x} \right]$, find $\frac{dy}{dx}$.

9. (a) Show, without expansion that :

$$\begin{vmatrix} 1+a & b & c \\ a & 1+b & c \\ a & b & 1+c \end{vmatrix} = 1+a+b+c$$

(b) The demand function of a certain product is $P = \frac{98 - 3x}{4}$

and cost function is $C = 3x^2 + 2x$, where x is output and p is price. Find the output level, where profit is maximum and value of maximum profit. 6,9

10. Define determinant of a matrix. What are its properties ?

SECTION—C

11. In the following wage distribution the median and mode are Rs. 35 and Rs. 36 respectively, but three class frequencies are missing. Find out the missing frequencies :

Wages(Rs.)	0-10	10-20	20-30	30-40	40-50	50-60	60-70	Total
Frequency	8	12	?	?	?	11	5	100

12. A group has the following measurements :

$$\bar{X} = 10, \sigma^2 = 4 \text{ and } N = 60$$

A sub-group of the above is $\bar{X}_1 = 11, \sigma_1^2 = 2.25$ and $n_1 = 40$. Find the mean and standard deviation of the other sub-group.

13. Following data related to Sales of Bansal Departmental Store, Sector 21, Panchkula :

Year	2010	2011	2012	2013	2014	2015	2016
Sales (in crore Rs.)	20	23	22	25	26	29	30

- (i) Fit a straight line trend by method of least square and tabulate the trend values.
 - (ii) Estimate the likely Sales for 2020.
 - (iii) What is quarterly increase or decrease in Sales ?
 - (iv) Eliminate the trend. What components are thus left over ?
14. What is the difference between primary data and secondary data ? Explain the various methods of collecting primary data.

(i) Printed Pages: 2

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(ii) Questions : 9

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Bachelor of Commerce 3rd Semester
(2122)

BANKING AND INSURANCE

Paper—BCM-305

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt *four* short answer type questions from Section-A. Attempt *two* questions each from Sections B and C respectively.

SECTION—A

(Each question carries 5 marks.)

1. Briefly explain any **four** of the following :

- (a) NEFT
- (b) Development Banks
- (c) Capital Adequacy Ratio
- (d) Principle of *Causa Proxima*
- (e) Endowment Policy
- (f) Bank Rate.

SECTION—B

(Each question carries 15 marks.)

2. List down the recommendations given by the Narsimham Committee on Banking Reforms in India.
3. What do you mean by monetary policy ? What are its functions ?
4. 'Core Banking system has changed the entire banking scenario'. Critically examine the statement.
5. What is NPA ? What is its current status in India ? How it has affected the overall financial situation in our country ?

SECTION—C

(Each question carries 15 marks.)

6. What is Life Insurance ? What is it different from Non-Life Insurance ?
7. What are the duties and powers of IRDA ?
8. What factors would you keep in mind while purchasing a Life Insurance Policy ?
9. What do you understand by Ombudsman ? What are the duties and powers of an Ombudsman ?

(i) Printed Pages: 2

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Bachelor of Commerce 3rd Semester

(2122)

GOODS AND SERVICE TAX

Paper : BCM-306

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— (1) Attempt any **FOUR** questions from Unit-A.

(2) Attempt **TWO** questions each from Unit-B and Unit-C.

UNIT—A

1. (a) Write short note on First Return.
- (b) Explain Taxable event under GST.
- (c) Write short note on GST Eco system.
- (d) Differentiate between Tax invoice & Bill of supply.
- (e) Explain Electronic Credit Ledger.
- (f) Write short note on Input Tax Credit.

(5 marks each)

UNIT—B

2. Explain composition Levy Scheme. What are the provisions for making payment of Tax under Composition Scheme ?
3. Explain the procedure of Registration under GST in detail.

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4. Discuss the main benefits available to Indian Economy due to the implementation of GST.
5. Explain the rules regarding Appointment of officers under GST. What are the powers of officers under GST ?

(15 marks each)

UNIT—C

6. Explain the rules regarding refund under GST. What is the procedure to claim refund under GST ?
7. What do you mean by GST Return ? What type of returns are specified under GST Regime ? Discuss in detail.
8. Write short notes on :—
 - (a) GST Portal
 - (b) GSTN.
9. Explain various offences and Penalties under GST.

(15 marks each)

(i) Printed Pages: 2

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(ii) Questions : 9

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Bachelor of Commerce 3rd Semester (Hons.)

(2122)

ACCOUNTING & FINANCE : ACCOUNTING THEORY
AND REPORTING PRACTICES

Paper : BCH-307

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt four short questions from Section A carrying 5 marks each. Attempt two long questions each from Section B and Section C respectively carrying 15 marks each.

SECTION—A

1. Attempt any four parts of the following :
 - (a) Describe five limitations of accounting.
 - (b) What do you mean by accounting theory ? Briefly describe advantages of learning accounting theory.
 - (c) Briefly describe the objectives of financial statements.
 - (d) Describe the features of liabilities.
 - (e) Briefly describe the standard setting process of IASB.
 - (f) How will you treat goodwill arising on amalgamation ?

SECTION—B

2. "Accounting forms an indigenous part in the formation of the accounting theory". Explain this statement in the light of objectives of accounting.
3. What is accounting theory ? What are its features and objectives ? Differentiate between accounting theory and accounting practices.
4. Discuss the merits and demerits of standard setting by public and private sectors.
5. "Accounting is diverse, but its users are divergent". Explain the statement in detail.

SECTION—C

6. What is financial reporting ? Explain the objectives, uses and difficulties being faced by the companies in its preparation.
7. What do you mean by assets ? Explain the criteria for valuation of various assets.
8. Write a detailed note on Accounting Standard for Revenue Recognition.
9. Explain the concept of capital and capital maintenance and determination of profits.

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14

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Bachelor of Commerce 3rd Semester (Hons.)
(2122)

**MANAGEMENT STUDIES : ADVERTISING AND BRAND
MANAGEMENT**

Paper : BCH-309

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt four questions from Section A. Attempt two questions each from Sections B and C respectively.

SECTION—A

- I. Justify the role of women in advertising. Is her portrayal positive or negative ? Exemplify.
- II. Discuss the DAGMAR approach.
- III. "Media scheduling decisions are the decisions about timing, continuity and size of the advertisement and also about placement of the advertisement." Elaborate.
- IV. Explain the steps involved in Brand Positioning.
- V. Write a note on Brand Pyramids.
- VI. Identify various ways of bringing synergy between advertising and marketing. How does advertising help in achieving the marketing objectives ?

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SECTION—B

VII. "Advertising is the non-personal communication of information usually paid and persuasive in nature about products, services or ideas by identified sponsors through the various media". Elucidate the statement.

VIII. "Ethics has no place in advertising". Do you agree? Critically evaluate the statement.

IX. Explain the term Integrated Marketing Communication. Discuss its role in any marketing programme.

X. Highlight the importance of advertising budgets. Discuss various methods used for preparing budgets. $15 \times 2 = 30$

SECTION—C

XI. Discuss the role of e-Communities in Brand Management.

XII. What is Brand image and Brand personality? How are the concepts used in positioning the product in the mind of customer? Support with examples.

XIII. Critically evaluate the use of publicity and celebrity endorsement in Brand building.

XIV. Discuss the impact of Brand equity and Brand loyalty on organizational sales. $15 \times 2 = 30$