

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14

Sub. Code :

0	8	1	7
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Exam. Code :

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Bachelor of Commerce 3rd Semester

(2123)

INTER DISCIPLINARY ISSUES IN INDIAN COMMERCE

Paper : BCM-301

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Question paper is divided into **THREE** sections.

- (1) Attempt any **FOUR** questions from Section–A. Each question carries **5** marks.
- (2) Attempt any **TWO** questions from Section–B. Each question carries **15** marks.
- (3) Attempt any **TWO** questions from Section–C. Each question carries **15** marks.

SECTION—A

1. Is FDI a threat to Indigenous Business ?
2. Objectives of Make in India Programme.
3. BOT Vs BOLT.
4. “Credit rating does not enjoy much confidence among the people”—
give your comments.

5. What are key challenges being faced by telecom sector in India ?
6. Define External Commercial Borrowings. 5×4=20

SECTION—B

7. Discuss the factors that make India an attractive FDI destination. Also explain role of foreign direct investment in the economic development of the host country.
8. “With the success of ‘Make in India’ programme, India will become manufacturing hub for the global economy.” Explain.
9. What is International Finance ? Explain its need and importance. Also state different sources of international finance.
10. (a) Define Foreign Investment Promotion Board and its functioning.
- (b) Difference between ADR and GDR. 15×2=30

SECTION—C

11. “Public Private Partnership has really proved as a boon for the growth of various economic sectors in India”. Justify this statement. What are the factors that motivate the setting up of a PPP ?
12. What functions are performed by the Stock Exchanges ? Explain the trading mechanism of Indian Stock Exchanges.
13. What do you mean by corporate debt restructuring ? Discuss importance and methods of corporate debt restructuring.
14. (a) Write a brief note on Serious Fraud Investigation Office.
- (b) Discuss the various initiatives taken by the Government of India for the Investor’s protection. 15×2=30

(i) Printed Pages : 4 Roll No.

(ii) Questions : 14 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 3rd Semester

(2123)

COST ACCOUNTING

Paper : BCM-302

Time Allowed : Three Hours] [Maximum Marks : 80

Note :—(1) Attempt any **FOUR** Short Answer Type Questions from Section–A.

(2) Attempt **TWO** questions each from Section–B and C respectively.

SECTION—A

1. State and explain the main five differences between financial accounting and cost accounting.
2. Explain the advantages of Integral Accounting.
3. A company has three production departments and two service departments and for a period the departmental distribution summary has the following totals : P1- Rs. 800, P2- Rs. 700, P3 Rs. 500, S1-Rs. 234, S2-Rs. 300. The expenses of the service departments are charged out on a percentage basis as follows :

	P1	P2	P3	S1	S2
SD1 (%)	20	40	30	—	10
SD2 (%)	40	20	20	20	—

Prepare a statement showing the apportionment of two service department expenses to production department by Equation method.

0818/PB-10830

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[Turn over

4. Find out the all stock Level from the following particulars :

Minimum consumption 100 units per day, Maximum consumption 175 units per day, Normal consumption 125 units per day, ROQ 1500 units, Minimum ROP 7 day, Maximum ROP 15 days, Normal ROP 10 days.

5. From the following particulars you are required to prepare reconciliation statement :

Net loss as per cost accounts 344800, Net loss as per financial accounts 419390, works overhead under recovered in cost accounts 6240, Depreciation over charged in cost account 2600, Interest on Investment 17,500, Office overhead over recovered in cost account 2600, Goodwill written off 92,000, Stores adjustment credit in financial account 950.

6. Mr. Ram Gopal furnishes the following data relating to the manufacture of a standard product during the month of Oct. 2018.

Raw Materials Consumed Rs. 15,000, Direct Labour Cost Rs. 9,000, Machine Hours Worked 900, Machine hour rate Rs. 5, Administrative overhead 20% on work cost, Selling overheads 50 paise per unit, Units produced 17,100, Units sold 16000 @ 4 per unit. You are required to prepare Cost Sheet and find out profit for the period. $4 \times 5 = 20$

SECTION—B

7. Cost Accounting system is neither Unnecessary nor Expensive rather it is a profitable Investment. Comment.
8. Explain with suitable examples the FIFO and LIFO methods of pricing the issue of materials. Which of these methods would you recommend and under what types of circumstances ?

9. The standard time allowed for the job is 50 hours. The hourly rate of guaranteed wages is Rs. 2.00. Because of saving in time a worker X gets an hourly wage of Rs. 2.50 under Rowan Premium bonus System. For the same saving in time, calculate the hourly rate of wages a worker X will get under Halsey Premium Bonus system.
10. M/s X Ltd. are manufacturers of Pictures tubes for T.V. Following are the details of their operation during 2017. Average Monthly Market Demand 2000 Tubes : Ordering cost 100 per order : Inventory carrying cost 20% per annum : Cost of Tube 500 per tube : Normal usage 100 Tubes per week : Minimum Usage 50 Tubes per week : Maximum Usage 200 Tubes per week : ROP 6 to 8 weeks : Compute from the above (1) EOQ and Total inventory cost (2). If the supplier is willing to supply quarterly 1,500 units at a discount of 5%, is it worth accepting ?
- $2 \times 15 = 30$

SECTION—C

11. What is meant by cost ledger accounts ? Briefly explain the various cost ledger accounts. Describe their advantages.
12. Why is it necessary to reconcile the profit shown by the cost accounts and financial accounts ? Explain the main sources of differences which would enter into such reconciliation.
13. A Machine shop of Avon LTD. has six identical machines manned by 6 operators. The machines cannot be worked without an operator wholly engaged on it. The cost of all these 6 machines including installation charges works out to Rs. 12,00,000 and these machines are deemed to have a scrap value of 10% at the end of its effective life 9 years. These particulars are furnished for a six months period :

Normal available hours per month 218, Absenteeism (without pay) hours 18, Leave (with pay) hours 20, Stoppage for repairs and maintenance hours 20, Average rate of wages per day of 8 hours Rs. 80, Production bonus estimated 15% on wages, value of power consumed Rs. 24,150, Supervision and indirect labour Rs. 9,900, Lighting Rs. 4,800. These particulars are for a year : Repair including consumable Rs. 36,000, Insurance Rs. 60,000, Other sundry works expenses Rs. 36,000, General expenses allocated Rs. 109040. Calculate Comprehensive Machine Hour rate for the machine shop.

14. A Manufacturing company has an installed capacity of 60,000 units per annum. The cost structure of the product Manufactured is as under :

- (1) Variable cost per unit (Rs.) Materials 3, Labour 2 (subject to minimum 6000 per month) Overheads 2.
- (2) Fixed overheads Rs. 1,00,000 per annum.
- (3) Semi variable overheads Rs. 40,000 per annum up to 50% capacity and an additional Rs. 10,000 for every 20% increase in capacity or part thereof.

Each unit of raw material yields scrap which is sold at the rate of 20 paise per unit. In 2022 the factory worked at 50% capacity for the first three months but it was expected that it would work at 80% capacity for the remaining nine months of the year. During the first three months the selling price per unit was Rs. 12. What should be the price for the remaining nine months to produce a total profits of Rs. 1,00,000 ? $2 \times 15 = 30$

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 3rd Semester

(2123)

COMPANY LAW

Paper : BCM-303

Time Allowed : Three Hours] [Maximum Marks : 80

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

SECTION—A

1. (a) What is Doctrine of Indoor Management ?
- (b) Explain Statement in lieu of Prospectus.
- (c) Define the term 'Winding up' in relation to a company.
- (d) What do you mean by rights issue ?
- (e) Is there any difference between transfer and transmission of shares ?
- (f) When is a person disqualified for appointment as a Director of a company ? 4×5=20

SECTION—B

2. What is a Prospectus ? Who are liable for mis-statements in a Prospectus ? Explain the extent of civil and criminal liability for such mis-statements.
3. Describe the procedure relating to the formation of Companies under Companies Act, 2013.
4. "Memorandum of Association is a Charter of the Company". Comment upon the statement and explain the procedure of alteration of Memorandum of Association.
5. (a) Distinguish between forfeiture and surrender of shares.
(b) Distinguish between share warrant and share certificates.

2×15=30

SECTION—C

6. Explain the importance of Board Meetings. Discuss the provisions of the Companies Act, 1956 relating to Board Meetings.
7. Write a detailed note on various modes of winding up.
8. In what ways may a person become and cease to be a member of the company ?
9. "The Directors of the company are a seat of power as well as locus of legal responsibility." Comment. 2×15=30

(i) Printed Pages : 3

Roll No.

(ii) Questions : 9

Sub. Code :

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Exam. Code :

0	0	1	3
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Bachelor of Commerce 3rd Semester

(2123)

BUSINESS MATHEMATICS AND STATISTICS

Paper : BCM-304

Time Allowed : Three Hours]

[Maximum Marks : 80

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

SECTION—A

I. Attempt any four of the following :

(i) Skew- Symmetric Matrix.

(ii) Show that
$$\begin{vmatrix} 1+a & b & c \\ a & 1+b & c \\ a & b & 1+c \end{vmatrix} = 1+a+b+c.$$

(iii) Explain the scope of Statistics.

(iv) In a class of 50 students 10 have failed and their average of marks is 2.5. The total marks secured by the entire class were 281. Find the average marks of those who have passed.

(v) For a distribution, Bowley's coefficient of skewness is -0.56, $Q_1 = 16.4$ and Median = 24.2. Find Q_3 and coefficient of quartile deviation.

(vi) From the following fixed base index prepare Chain base index :

Year	1981	1982	1983	1984	1985	1986
FBI	110	150	180	250	300	440

5×4=20

SECTION—B

II. Use matrices, to solve following system of equations :

$$3x + 4y + 5z = 18, 2x - y + 8z = 13, \text{ and } 5x - 2y + 7z = 20$$

15

III. (a) Properties of determinants.

(b) Explain the working rule for finding Maximum and Minimum values of a function. 8,7

IV. Find the maximum and minimum values of the following function : $y = x^3 - 6x^2 + 9x - 8$. 15

V. Differentiate the following function :

(i) $y = x^e + e^x + x^x + e^e$.

(ii) $\sqrt{\frac{1-x}{1+x}}$

(iii) Find elasticity of demand for the demand function

$$p = x^2e^x.$$

15

SECTION—C

VI. The scores of two batsmen A and B in ten innings during a certain match are :

A:	32	28	47	63	71	39	10	60	96	14
B:	19	31	48	53	67	90	10	62	40	80

15

VII. Distinguish between primary data and secondary data. Explain briefly the various methods of collecting primary data. 15

VIII. Calculate Price Index Number by Laspeyre's, Paasche's and Fisher's Ideal index from the data given below and show that it satisfies the time reversal and factor reversal tests :

Commodity	Base Year		Current year	
	Quantity	Price	Quantity	Price
A	12	10	15	12
B	15	7	20	5
C	24	5	20	9
D	5	16	5	14

15

IX. Fit a straight line trend by the method of least squares to the following data :

Year	2000	2001	2002	2003	2004	2005
Profit	10	20	30	56	40	60

- (i) Estimate the profit for the year 2007.
- (ii) Convert the annual trend equation into monthly trend equation.
- (iii) What is the rate of growth of profit per month ? 15

(i) Printed Pages : 2

Roll No.

(ii) Questions : 9

Sub. Code :

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Exam. Code :

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Bachelor of Commerce 3rd Semester

(2123)

BANKING AND INSURANCE

Paper : BCM-305

Time Allowed : Three Hours]

[Maximum Marks : 80

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

SECTION—A

1. Attempt any *four* questions from the following :—

- (a) Define Unit Banking.
- (b) Difference between Central Bank and Commercial Bank.
- (c) Define Basel-II norms.
- (d) Define Marine Insurance.
- (e) Discuss the features of Insurance.
- (f) What is floating policy ? 4×5=20

SECTION—B

2. What do you mean by Banking System ? Explain the structure of Indian Banking System.

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[Turn over

3. Discuss the functions of Reserve Bank of India in detail.
4. What are the powers and duties of Banking Ombudsman ?
5. What is Internet Banking ? Explain the RBI's guidelines on Internet Banking. 2×15=30

SECTION—C

6. Explain the principles of Insurance in detail.
7. What is Life Insurance ? Discuss the various types of Life Insurance Policies.
8. Explain in detail the various provisions of IRDA Act, 1999.
9. Explain the steps involved in claim settlement procedure in fire insurance. 2×15=30

- (i) Printed Pages : 3 Roll No.
- (ii) Questions : 14 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 3rd Semester

(2123)

GOODS AND SERVICE TAX

Paper : BCM-306

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt any *four* questions from Section-A (4×5=20).
Attempt *two* questions each from Sections B & C
respectively (2 × 15 = 30).

SECTION—A

1. Which persons are liable for registration ?
2. What are composite and mixed supply ? How are these two different from each other ?
3. What is Reverse Charge ?
4. Explain the concept of GST Suvidha Providers (GSP) and its advantages to taxpayers.
5. Write notes on :
 - (i) Cognizable and non-cognizable offence;
 - (ii) E way bills.

6. Invoice price of goods received by Dinesh Ltd. is Rs. 9,60,000 inclusive SGST & CGST each @ 10 percent. Details of supply of goods are as follows :

Value of goods sold within the State	Rs. 6,40,000
Value of goods exempted	Rs. 3,20,000
SGST & CGST rate is 10 % on output	

You are required to state whether Dinesh Ltd., is liable to pay any GST or it can file a refund claim.

SECTION—B

1. Write note on shortcomings in the old structure and need for GST.
2. Enumerate the powers of officers under GST.
3. Determine the value of Taxable supply :

Contracted sale price of goods (including CGST and SGST @ 25 %) = Rs. 31,68,000 :

(i) Cost of drawings and design	Rs. 5,000
(ii) Cost of primary packing	Rs. 2,000
(iii) Cost of packing buyer's request	Rs. 4,000
(iv) Freight and insurance 'from place of removal' to buyer's premises.	Rs. 43,000

A discount of Rs. 18,000 was given by the supplier at the time of supply of goods. CGST and SGST is levied @ 2.5%
Computation of Assessable value.

4. Discuss different types of Electronic Ledgers and provision relating to them under GST Payments.

SECTION—C

1. What is prosecution ? Explain various punishments prescribed on conviction of any offence under the CGST/SGST Act.
2. Discuss provisions regarding exemptions under GST. ₹
3. What is concept of ECO-System ?
4. X furnished you following information :

(i) Input purchased intra – State (applicable GST rate 12%)	20,00,000
(ii) Input purchased inter – State (applicable GST rate @ 18%)	60,00,000
(iii) 40% of input lying in stock	
(iv) Output sold intra — State	80,00,000+18%
(v) Output sold inter — State	20,00,000+18%

Find GST Payable

(i) Printed Pages : 2

Roll No.

(ii) Questions : 9

Sub. Code :

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Exam. Code :

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Bachelor of Commerce 3rd Semester (Hons.)

(2123)

**ACCOUNTING & FINANCE : ACCOUNTING THEORY
AND REPORTING PRACTICES**

Paper—BCH—307

Time Allowed : Three Hours]

[Maximum Marks : 80

- Note :—** (1) Attempt any *four* questions from Section—A of 5 marks each.
(2) Attempt *two* questions each from Section—B and Section—C of 15 marks each.

SECTION—A

1. (i) Explain Cost Concept.
- (ii) Discuss different approaches to accounting theory.
- (iii) Write a short note on International Financial Reporting standards.
- (iv) What do you mean by Asset valuation.
- (v) What is HRA ?
- (vi) What do you mean by asset and liability ?

SECTION—B

2. Explain in detail the term "accounting", and who are the users of accounting information.
3. What do you mean by accounting theory ? Explain the information, decision and measurement theory.
4. Explain in detail the need to establish accounting standards.
5. What is the role of accounting concept in formulation of accounting theory ?

SECTION—C

6. Discuss the Event, Behavioural and Human Information Processing Approach.
7. What is segment reporting ? Discuss its features.
8. Explain the predictive and positive approaches to the formation of accounting theory.
9. Explain Income determination model after explaining the term "Income".

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14

Sub. Code :

0	8	4	3
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Exam. Code :

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Bachelor of Commerce (Hons.) 3rd Semester
(2123)

MANAGEMENT STUDIES :
ADVERTISING AND BRAND MANAGEMENT
BCH 309

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 C
respectively.

SECTION—A

1. Differentiate between media planning and media selection.
2. Discuss the role of women in advertising.
3. Explain the merits and demerits of family brands.
4. Explain the steps involved in Brand Positioning.
5. Write a note on 'Aaker Model'.
6. Discuss surrogate advertising with relevant examples. $5 \times 4 = 20$

SECTION—B

7. How are advertisement budgets determined ? Discuss various methods used for preparing budgets.
8. Why Social, Ethical and legal aspect of advertising have to be kept into consideration before launching a campaign ? Give suitable examples trying to bring out the repercussions if these aspects are ignored.

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[Turn over

9. 'Understanding and assembling the marketing mix is crucial for the marketer to gain and maintain its market position'. Discuss the statement in the light of current market situations.
10. What do you understand by advertising media ? Discuss various types of indoor advertising media along with their examples, advantages and disadvantages. $15 \times 2 = 30$

SECTION—C

11. Evaluate the use of publicity and celebrity endorsement in building a brand.
12. What is Brand loyalty ? Explain cognitive approach to measure brand loyalty and its key features.
13. Write notes on Brand Pyramid, Brand Extension and Brand Repositioning.
14. 'There is actually a difference between a product and a brand'. Critically discuss the statement. $15 \times 2 = 30$