

(i) Printed Pages : 2 Roll No.

(ii) Questions : 14 Sub. Code :

1	7	8	1	7
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Exam. Code :

0	0	1	3
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Bachelor of Commerce 3rd Semester
(2124)

INTER DISCIPLINARY ISSUES IN INDIAN COMMERCE

Paper : BCM-301

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt **FOUR** questions from Section-A, each question carries **5** marks. Attempt **TWO** questions each from Sections B & C, each question carries **15** marks.

SECTION—A

1. What is the difference between FDI and FPI ?
2. Discuss the objectives of Make in India in brief.
3. Write a detailed note on Public Private Partnership.
4. Write a brief note on Serious Fraud Investigation Office.
5. Discuss the objectives of SEBI in brief.
6. What do you mean by automatic route for Foreign Investment ? 20

SECTION—B

7. Define foreign direct investment and discuss the various incentives that are being offered to attract FDI into India.

8. What is Make in India ? Discuss the major objectives behind the initiative. What challenges do you foresee to make it a reality ?
9. Define International Finance. Discuss the nature and scope of International Finance.
10. Explain the provisions related to issue of External Commercial Borrowings. 30

SECTION—C

11. Critically examine the growth of Infrastructure Development in India.
12. What do you mean by a Stock Exchange ? Explain in detail the various functionaries operating in Stock Exchanges in India.
13. What do you mean by Corporate debt restructuring and discuss its need, objectives and importance ?
14. What do you mean by SEBI ? Discuss the guidelines issued by SEBI for protecting the Interest of Investor. 30

SECTION—B

(i) Printed Pages : 4 Roll No.

(ii) Questions : 14 Sub. Code :

1	7	8	1	8
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Exam. Code :

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Bachelor of Commerce 3rd Semester

(2124)

COST ACCOUNTING

Paper : BCM-302

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.

SECTION—A

1. What are the objectives of cost accounting ?
2. What is meant by labour turnover ? State its causes and effects.
3. From the following details of V LTD. compute profit in financial accounts as well as in cost accounts and reconcile profit between cost and financial accounts showing clearly the reasons for the variation of the two profit figures :

Sales 20,000, Purchase of Material 3,000, C/S of Material 500, Direct Wages 1,000, Indirect Wages 500, Indirect expenses 2,000, Bad debts 100, Interest on Overdraft 50, Profit on sale

of assets 1,000, Selling expenses 2,000, Distribution expenses 1,000. And in the Cost Accounts : Manufacturing Overhead Recovered @ 300% on direct wages, Selling Overhead recovered 1,500, Distribution Overhead recovered 700.

4. Find out the all stock level from the following particulars :
Minimum consumption 100 units per day, Maximum consumption 200 units per day, Normal consumption 150 units per day, ROQ 1,500 units, Minimum ROP 7 days, Maximum ROP 15 days, Normal ROP 10 days.

5. Calculate the amount of wages and bonus earned by the worker :

Clock no 216, Commenced job Saturday 23rd June 8 a.m., Finished job Wednesday 4th July 5 p.m., Rate Rs. 2 per hour, Time allowed 10 Units per hour, Bonus 50% of the time saved, Number of units of work passed 718, Pay week commence at 8 a.m. on Wednesday. Assuming that the employee worked an eight hours per day and no overtime : Saturday 4 hours.

6. Work out the Comprehensive Machine Hour Rate for the following machine whose scrap value in nil : Cost of Machine 1,80,000, Installation cost 20,000, Working life 5 years, Repair and maintenance 40% of depreciation, Annual power Expenses @25 Paise per unit 6,000, Eight Hourly day charges : power 24, oil 20, Consumable stores 28 and operator wages 80.

$$4 \times 5 = 20$$

SECTION—B

7. What is the meaning of Cost Accounting ? Make its comparison with financial accounting. What Deficiencies does this system suffer from ?

8. Outline the steps in the purchasing cycle and also prepare various documents used in it.
9. The standard time allowed for the job is 30 hours. The hourly rate of guaranteed wages is Rs. 1.50. Because of the saving in time, a worker X gets an hourly wage of Rs. 1.80 under Rowan Premium Bonus System. For the same saving in time, calculate the hourly rate of wages a worker Y will get under Halsey Premium Bonus System.
10. M/s Y Ltd. are manufacturers of Picture Tubes for Television. Following are the details of their operation during 2017. Average Monthly Market Demand 2,000 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 Cost Ledger Accounting ? Discuss its advantages and explain various control accounts.
12. What is the purpose of Reconciling Cost and Financial Accounts ? Indicate the possible Sources of differences between them. How will you prepare Reconciliation Statement to reconcile the cost and financial accounts ?

13. From the following particulars related to a manufacturing company which has three production departments and two service departments.

Total departmental overhead expenses as per primary distribution is as follows :

PD1 = 6,300, PD2 = 7,400, PD3 = 2,800, SD1 = 4,500 and SD2 = 2,000. The company decided to charge the service department cost on the basis of the following (%).

	PD1	PD2	PD3	SD1	SD2
From SD1	40%	30%	20%	---	10%
From SD2	30%	30%	20%	20%	---

Find the total overheads cost of production department charging service department costs to production department apply Simultaneous Equation Method and Repeated Distribution Method.

14. A Manufacturing company has an installed capacity of 1,20,000 units per annum. The Cost structure of the product Manufactured is as under :

- (1) Variable cost per unit (Rs.) Materials 8, Labour 8 (subject to minimum 56,000 per month), Overheads 3.
- (2) Fixed overheads - Rs. 1,04,000 per annum.
- (3) Semi variable overheads Rs. 48,000 per annum at 60% capacity, which increase by Rs. 6,000 per annum for increase of every 10% of the capacity utilisation or any part thereof. The capacity utilisation for the next year is estimated at 60% for 2 months, 75% for 6 months and 80% for the balance part of the year. If the company is planning to have a profit of 25% on the selling price. Calculate the estimated selling price for each unit of production assuming that there is no opening and closing stock. $2 \times 15 = 30$

(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
(2124)

COMPANY LAW

Paper : BCM-303

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— (1) Attempt any **FOUR** parts each carrying 5 marks from Section-A.

(2) Attempt any **TWO** questions each from Section-B and Section-C carrying 15 marks each.

SECTION—A

1. Attempt any **four** parts :

- Describe the doctrine of constructive notice with relevant case law.
- What are pre-incorporation contracts ?
- What can be included in the agenda for board meeting ?
- What is voluntary winding up ?
- Write the difference between transfer and transmission of shares.
- Difference between Memorandum of Association and Articles of Association.

SECTION—B

2. "A company is a legal entity distinct from its members." In what cases do the Courts ignore this principle ?
3. "Memorandum of Association is a Charter of the Company." Comment on the statement and explain the procedure for alteration of Memorandum of Association.
4. What do you mean by misstatement in Prospectus ? Who are liable for misstatement in Prospectus ? Enumerate the civil and criminal liabilities for misstatement in the Prospectus.
5. Write in detail various privileges and exemptions enjoyed by a private company over a public company.

SECTION—C

6. "The Board of Directors can do all such acts and things and exercise all such powers as the company itself may do or exercise". In the light of this statement, discuss the rights, powers and duties of Board of Directors of Public Limited Companies.
7. Explain in detail the circumstances and procedure of winding up of company under Companies Act, 2013.
8. Discuss the means by which a person becomes and ceases to be a member of the company.
9. Write the provisions of Companies Act, 2013 regarding holding of Board Meetings.

(i) Printed Pages : 3 Roll No.

(ii) Questions : 14 Sub. Code :

1	7	8	2	0
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Exam. Code :

0	0	1	3
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**Bachelor of Commerce 3rd Semester
(2124)**

BUSINESS MATHEMATICS AND STATISTICS

Paper : BCM-304

Time Allowed : Three Hours] [Maximum Marks : 80

Note :—(1) Attempt any **FOUR** questions from Section-A.
(2) Attempt **TWO** questions each from Sections B and C.

SECTION—A

1. Explain the properties of determinants. 5
2. Differentiate $x^2 \cdot \log x$. 5
3. Show that
$$\begin{vmatrix} 1 & 1 & 1 \\ a & b & c \\ a^2 & b^2 & c^2 \end{vmatrix} = (a-b)(b-c)(c-a).$$
 5
4. Calculate Quartile Deviation from the following data :
12, 18, 25, 20, 27, 19, 30, 28. 5
5. "Index numbers are economic barometers". Explain the statement. 5
6. Distinguish between seasonal and cyclical fluctuations with suitable examples. 5

SECTION—B

7. If $A = \begin{bmatrix} 9 & 7 & 6 \\ 7 & -1 & 8 \\ 3 & 4 & 2 \end{bmatrix}$ Show that $AA^{-1} = A^{-1}A$. 15

8. Find $\frac{dy}{dx}$ when

(i) $Y = \text{Log}[x + \sqrt{x^2 + 1}]$

(ii) $Y = \frac{\sqrt{x+1}}{\sqrt{x-1}}$ 8,7

9. Explain the concept of Maxima and Minima giving their managerial applications. Clearly state the conditions for Maxima and Minima. 15

10. Find the maxima and minima of the functions :

$Y = (X-1)^3(X+1)^2$ 15

SECTION—C

11. Discuss the methods of collecting statistical data and types of classification of data. 15

12. Find the coefficient of skewness for the following data :

Marks (Less than)	10	20	30	40	50	60
No of Students	4	10	30	40	47	50

15

13. Calculate Fisher's Ideal Index number from given data. Does it satisfy the time reversal and factor reversal test ?

1995		1990	
Price	Quantity	Price	Quantity
1.25	62.50	1.00	60.00
2.50	50.00	1.50	37.50
3.00	30.00	2.00	20.00
18.00	72.00	12.00	36.00
0.15	9.00	0.10	4.00

15

14. Fit a straight-line trend by the method of least squares and tabulate the trend values :

Year	1977	1978	1979	1980	1981	1982	1983
Sales	70	75	90	91	95	98	100

What is the rate of growth of sales 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
(2124)

BANKING AND INSURANCE

Paper : BCM-305

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt **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) What is Bank Rate ?
- (b) Define Unit Banking.
- (c) Define Capital Adequacy Ratio.
- (d) Discuss the features of Insurance.
- (e) Explain the principle of Subrogation.
- (f) What do you mean by surrender value of policy ?

4×5=20

SECTION—B

2. Explain the functions of Commercial Bank.
3. What are the selective methods of credit control ? Discuss their significance and limitations.

4. Define Non-Performing Assets. Explain in detail the revised NPA norms.

5. Explain the RBI's guidelines on Internet Banking. $2 \times 15 = 30$

SECTION—C

6. Explain the role & importance of Insurance in developing country like India.

7. Define Insurance Ombudsman. Explain the functions of Insurance Ombudsman.

8. Explain the different types of fire Insurance policies.

9. What are the duties, power and functions of IRDA ?

$2 \times 15 = 30$

SECTION—A

1. Attempt any four questions from the following :—

(a) What is Bank Rate ?

(b) Define Unit Banking

(c) Define Capital Adequacy Ratio

(d) Discuss the features of Insurance.

(e) Explain the principle of Subrogation

(f) What do you mean by surrender value of policy ?

$4 \times 5 = 20$

SECTION—B

2. Explain the functions of Commercial Bank.

3. What are the selective methods of credit control ? Discuss their significance and limitations.

(i) Printed Pages : 2 Roll No.

(ii) Questions : 14 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 3rd Semester
(2124)

GOODS AND SERVICE TAX

Paper : BCM-306

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.

SECTION—A

1. What is Goods and Service Tax ?
2. What is Composition Levy Scheme ?
3. Write a note on Zero rated Supply.
4. Briefly explain penalties imposed under Section 122 of GST Act.
5. Explain GSTN.
6. Explain the term Electronic Credit Ledger. 4×5=20

SECTION—B

7. Explain in detail procedure of registration under GST.
8. Discuss the shortcomings of the previous tax structure in India prior to GST.

9. Discuss in detail the GST Valuation Rules with suitable examples.
10. What are the powers of the officers under GST ? Explain in detail. 2×15=30

SECTION—C

11. What is an appeal under GST ? What is the procedure for filing appeal under GST ?
12. What is Input Tax Credit ? Explain the significance of ITC. Also explain provisions of ITC under GST.
13. Describe the provisions related to filing of returns under GST Act.
14. Explain different offences under GST. What are the penalties for these offences ? 2×15=30

SECTION—A

1. What is Goods and Service Tax ?
2. What is Composition Levy scheme ?
3. Write a note on Zero rated supply.
4. Briefly explain penalties imposed under Section 122 of GST Act.
5. Explain GSTN.
6. Explain the term Electronic Credit Ledger. 4×2=20

SECTION—B

7. Explain in detail procedure of registration under GST.
8. Discuss the shortcomings of the previous tax structure in India prior to GST.

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9 Sub. Code :

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Exam. Code :

0	0	1	7
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Bachelor of Commerce 3rd Semester (Hons.)

(2124)

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

Paper : BCH - 307

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt any **four** 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

1. Write short notes on the following :

- (i) Explain double entry system.
- (ii) Discuss accounting equation.
- (iii) Discuss the utility of Trial Balance.
- (iv) Differentiate between Cost and Expenses.
- (v) Define asset with suitable examples.
- (vi) Discuss why the capital invested by owner is treated as liability for the business.

SECTION—B

2. Discuss history and development of accounting.
3. Explain various principles of accounting and their importance.
4. Define Accounting Standards and discuss their importance for sound accounting practices.
5. Discuss regulatory approaches for formulation of accounting theory.

SECTION—C

6. Explain predictive approaches for formulation of accounting theory.
7. Define financial reporting. Discuss about various stakeholders who use such reporting and how it helps them for decision making.
8. Discuss Asset Valuation model of accounting theory with examples.
9. Discuss conceptual framework for financial accounting and reporting.

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14

Sub. Code :

1	7	8	4	3
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Exam. Code :

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Bachelor of Commerce 3rd Semester (Hons.)
(2124)

MANAGEMENT STUDIES : ADVERTISING & BRAND
MANAGEMENT

Paper : 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. Identify various ways of bringing synergy between advertising and marketing. How does advertising help in achieving the marketing objectives ?
2. Justify the role of women in advertising. Is her portrayal positive or negative ? Discuss with example.
3. Write on Celebrity Endorsement.
4. Describe the steps involved in brand positioning.
5. Write a note on DAGMAR approach.
6. What are the advantages of brand extension ? 5×4=20

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SECTION—B

7. Elaborate the role of Advertising in Social and Economic Development of India.
8. What do you understand by advertising effectiveness ? What techniques are followed for measuring the effectiveness of advertising ?
9. 'Internet has emerged as the medium of the millennium for advertising.' Explain in this context the merits and demerits of advertising on the Internet.
10. 'Ethics has no place in advertising'—Elaborate. Critically evaluate the statement. 15×2=30

SECTION—C

11. Write a detailed note on AAKER Model.
12. 'Branding provides unique benefits to both sellers and buyers'. Elucidate.
13. Explain the role of information and e-Communities in brand management.
14. Discuss the concept of brand personality. How it is measured and formulated ? 15×2=30

(i) Printed Pages : 2 Roll No.

(ii) Questions : 14 Sub. Code :

1	7	8	4	4
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Exam. Code :

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Bachelor of Commerce 3rd Semester (Hons.)
(2124)

BANKING : BANK MANAGEMENT

Paper : BCH - 310

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 Sections B & C. Each question carries **15** marks.

SECTION—A

1. Explain the concept of liquidity management in banks.
2. Discuss different banking institutions with examples.
3. Discuss the importance of maintaining an optimal Capital Adequacy Ratio (CAR) for banks.
4. Why is the Reserve Bank of India known as banker's bank ?
5. Explain how banks deal with non-performing assets.
6. Discuss portfolio management and its objectives.

SECTION—B

7. Discuss the role of RBI in supervising the banking sector. How does the RBI contribute to the performance of banks in India ?

8. Discuss the various types of risks faced by banks in India and discuss how these risks are managed.
9. Describe the banking structure in India in detail.
10. Explain ratio analysis. Explain the key financial ratios used to assess a bank's performance.

SECTION—C

11. Discuss the role and functions of Debt Recovery Tribunals in the Indian banking system.
12. What recent measures have been taken to overcome the problem of NPA ?
13. How information technology has transformed the banking sector of India ?
14. Discuss the concept of asset liability management in the banking sector. How does it manage a balance between assets and liabilities of a bank ?