Q.1 Write short notes on (any two) of the following:
   a) Financial statement.
   b) Users of accounting information.
   c) Types of accounts.  

PART-A
Q.2  
   a) Explain in detail various accounting concepts with suitable examples.  
   b) Prove that accounting equations is satisfied in all the following transactions of Mr. Shyam:
      i) Commenced business with cash ₹95,000.
      ii) Purchase goods for cash ₹80,000 and on credit ₹20,000.
      iii) Sold goods for cash ₹50,000 costing ₹42,000.
      iv) Paid salary ₹5,000 and salary outstanding ₹1,000.
      v) Bought scooter for personal use for cash ₹20,000.  

Q.3 Explain the concepts of trial balance. What are the various methods of preparing trail balance? Explain with suitable examples.  

Q.4 Journalism the following transactions given below and prepare ledger:
  01.06.2006 X. Ltd. started business with cash ₹80,000; Goods ₹40,000 and furniture ₹20,000.
  02.06.2006 Sold goods to Nand ₹20,000.
  08.06.2006 Purchase goods from Brij of list price of ₹10,000 at 15% trade discount.
  19.06.2006 Received ₹18,500 from Nand on his account.
  20.06.2006 Provide 10% depreciation on furniture worth ₹10,000.  

PART-B
Q.5 The following are the details of materials in respect of a certain sum of item of M/S Raj and Co.:
  01.01.2008 Purchases 600 units @ ₹20 each.
  01.02.2008 Purchases 200 units @ ₹24 each.
  15.02.2008 Sales 200 units.  
  01.04.2008 Purchases 300 units @ ₹30 each.
  15.04.2008 Sales 400 units.
  01.06.2008 Purchases 300 units @ ₹40 each.
  15.06.2008 Sales 350 units.
Find out the cost of closing stock as on 30.06.2008 according to following methods using perpetual system:
   a) First in First-out basis.
   b) Last in First-out basis.  

P. T. O.
Q.6  a) Explain the causes of depreciation.
    b) On 1<sup>st</sup> April 2000, a firm purchase a machinery for ₹1,80,000/-.  
    On 1<sup>st</sup> October 2000, additional machinery costing ₹1,00,000/- was purchased.  
    On 1<sup>st</sup> October 2001, the machinery purchased on 1<sup>st</sup> April 2000 was sold for ₹1,10,000/-.  
    On 1<sup>st</sup> October 2002, new machinery was purchased for ₹2,00,000/-, while the machinery purchases on 1<sup>st</sup> October 2000 was sold for ₹80,000 on the same day.  
    Deprecation is provided on machinery @10% p.a. on original cost.  
    Accounts closed on 31<sup>st</sup> March every year. Prepared account for 3 years.

Q.7  a) What is cash flow statement? Explain financing activities with suitable examples.
    b) Explain the meaning of rectification of error and various classifications of errors with suitable examples.
Q.1 Answer (any two) of the following questions:
   a) What do you understand by the term “management”? Mention some of the key management skills required by a manager.
   b) Describe the various roles of a manager. Which of these roles are more important from organizational behavior point of view?
   c) “Staffing is a part of human resource management”, Comment on the given statement with reasons.
      6x2

   **PART-A**

Q.2 Write short notes on (any two) of the following (about 150 words each):
   a) Trait theory of leadership.
   b) Management by objectives.
   c) Theory X and Y.
      6x2

Q.3 Answer the following:
   a) Discuss the various social responsibilities of an organization towards its customers and employees.
      6
   b) Differentiate between pure project organization structure and matrix organization structure.
      6

Q.4 What are the various functions of management? Describe in detail.
    12

   **PART-B**

Q.5 What is business environment? Explain the various micro and macro environmental factors affecting environment of a business unit.
   12

Q.6 What do you understand by the term ‘Ethics’? “Basic Learning of Ethics starts from home”, discuss the statement with relevant examples.
    12

Q.7 Answer the following:
a) Discuss positive motivation and negative motivation with the help of relevant examples.
6
b) “As the more basic needs are satisfied, an individual seeks to satisfy the higher needs”. Explain the phrase with the help of Maslow’s need Hierarchy.
6

End Semester Examination, Dec. 2017
BBA (G) IB - First Semester
MARKETING PRINCIPLES (2.103 / 367.103)

Time: 3 hrs.
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.1 Attempt the following questions (any five):
a) What are the extended 7 P’s of Services Marketing?
b) What are the advantages of primary data?
c) Explain production concept of marketing.
d) Explain the term E-Marketing.
e) What is the importance of MIS?
f) Name all the elements that can be marketed.
2x5

PART-A

Q.2 Explain the term customer delivered value and derive customer profitability index. By using the example of any mosquito repellent, elaborate the concept. 10

Q.3 a) Discuss the benefits which a firm in the mobile phone sector would reap from segmentation of its product or services.
5
b) What are the limitations of market segmentation?
5

Q.4 Explain five steps of the consumer buying process of a washing machine. 10

PART-B

Q.5 Marketing is important to all organizations, irrespective of which sector they operate in. Select an organization from FMCG sectors:
a) Show why marketing is important to the organization.
b) Identify how marketing assists the following functions to perform their tasks effectively.
   i) Finance.
   ii) Production.
   iii) Distribution.
   Use examples to illustrate your understanding.
10
Q.6  a) Illustrate the importance of ethics in digital marketing.
    b) Explain various levels of a product with the help of diagrams.
    5x2

Q.7  Answer (any two) of the following:
    a) Discuss importance of pricing with respect to hotel industry.
    b) Explain the role of branding for marketing a product.
    c) What do you mean by supply chain management?
    5x2

End Semester Examination, Dec. 2017
BBA (G) IB – First Semester
BUSINESS COMMUNICATION (2.111)

Time: 3 hrs.  Max Marks:  50
No. of pages:  1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO
questions from PART-A and TWO questions from PART-B. Each question
carries equal marks.

Q.1  Define the following briefly:
    a) Barrier.
    b) Negotiation.
    c) Memo.
    d) Non-verbal communication.
    e) Visual communication.
    2x5

PART-A

Q.2  Elaborate the role of communication skills in business. Explain the process
of communication in detail. 10

Q.3  Why is negotiation important in a business scenario? Explain in detail the
two types of negotiations. 10

Q.4  Define the different types of listening skills. What are the barriers that
make listening incomplete? 10

PART-B

Q.5  What are the advantages and disadvantages of written communication?
What important steps must be kept in mind while writing an e-mail? 10

Q.6  What are the different forms of non-verbal communication? How can it help
in verbal communication? 10

Q.7  What are the advantages and disadvantages of internet? What kind of
threats can be faced while using internet? 10
Q.1 Answer the following in brief:
   a) Define output. Explain the purpose of an output device.
   b) Write the difference between web browser and search engine.
   c) MS-Word and MS-PowerPoint are the examples of application software. (True/False)
   d) The main unit of computer system is CPU. (True/False)
   e) Write the advantages of using communication networks.

   2x5

   **PART-A**

   Q.2 Define ‘computer’. Explain the basic anatomy of computer system with a block diagram.

   10

   Q.3 What is information? Explain the importance of information technology in an organization.

   10

   Q.4 Define computer networks. Explain the advantages and disadvantages of various topologies used in communication network in detail.

   10

   **PART-B**

   Q.5 Write short notes on:
       a) Enterprise Resource Planning.
       b) Decision Support System.

       5x2

   Q.6 What are different modes of electronic payment system?

       10

   Q.7 Explain various preventive measures taken to secure the information system in detail. 10
End Semester Examination, Dec. 2017
BBA (G) International Business – First Semester
BUSINESS ECONOMICS (2.113 / 367.106A)

Time: 3 hrs.  
Max Marks: 60  
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.1 Write short notes on the following:
   a) Law of supply.
   b) Opportunity cost.
   c) Monopoly.
   d) Functions of money.
   
   PART-A

Q.2 Explain the law of demand with the help of a demand curve and demand schedule. Also, discuss the factors determining demand.  

Q.3 Discuss the various concepts of short run cost curves.

Q.4 Define Market. Explain the various types of markets in brief.

   PART-B

Q.5 Discuss in detail IS-LM model.

Q.6 Write short notes on the following:
   a) Goals of monetary policy.
   b) Inflationary gaps.
   c) Unemployment.
   d) Aggregate demand.

   3×4

Q.7 a) Discuss fixed and flexible exchange rate system.  
b) “Balance of payment always balances”. Discuss.
End Semester Examination, Dec. 2017
BBA (G) IB – Second Semester
ENGLISH STUDY WRITING (2.120)

Time: 3 hrs.  Max Marks: 30
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.1 Write an essay on (any one):
a) Education in India.
b) Importance of hobbies in life.  6

PART-A

Q.2 What are the characteristics of good paragraph writing?  6
Q.3 What is the importance of using transition phrases in essay writing? Give at least 3 examples.  6
Q.4 What is the importance of good introduction and conclusion while writing an essay? Give examples to support your thought.  6

PART-B

Q.5 What are the various methods of doing research?  6
Q.6 What is report writing and explain the structure?  6
Q.7 What is thinking and list down the levels of thinking?  6
End Semester Examination, Dec. 2017
BBA (G) IB – Second Semester
ENGLISH STUDY WRITING (2.120)

Time: 3 hrs.                    Max Marks: 30
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO
questions from PART-A and TWO questions from PART-B. Each question
carries equal marks.

Q.1 Write an essay on (ANY ONE):
a) AIDS – The dreaded disease or the AIDS scare.
b) The dowry system. 6

 PART-A
Q.2 Write the characteristics of good handwriting in essay writing. 6
Q.3 What are research methodologies? And explain the various methods
involved. 6
Q.4 Write the characteristics of good paragraph writing. 6

 PART-B
Q.5 What is literature review and explain the stage involved? 6
Q.6 What is report writing and explain the structure? 6
Q.7 What is APA and write the APA format of referencing? 6
**End Semester Examination, Dec. 2017**  
BBA (G) IB – Third Semester  
**ORGANIZATIONAL BEHAVIOUR (2.218)**

Time: 3 hrs.  
Max Marks: 50  
No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

**Q.1** Answer the following:  
a) Is it necessary to understand human behaviour at workplace? Give reasons.  
b) Name any four leadership styles that you have come across.  
c) Explain organizational ethics in brief.  
d) Discuss the various types of attitude.  
e) Is a group different from a team? Justify.  

2×5

**PART-A**

**Q.2** Do you think knowledge of organizational behaviour is really required for a manager? Discuss with examples. What are the various opportunities and challenges in organizational behavior?  

10

**Q.3** Write short notes on **(any two)** of the following:  
a) Managing misbehaviour.  
b) Types of personalities.  
c) Stress.  

5×2

**Q.4**  
a) Is it possible to manage conflicts at work place? How?  
b) How can we manage workforce diversity at workplace?  

**PART-B**

**Q.5** Discuss the importance of rational decision making. Explain the various steps involved in decision making in detail.  

10

**Q.6** Differentiate between the following:  
a) Formal groups and informal groups.  
b) Trait theory and situational theory of leadership.  

5×2

**Q.7** What is ‘organizational structure’? Discuss the various types of organizational structures that are followed by organizations in these days.  

10
End Semester Examination, Dec. 2017
BBA (G) IB - Fourth Semester
STRATEGIC MANAGEMENT (2.222)

Time: 3 hrs
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. All questions carry equal marks.

Q.1 Write short notes or draw diagram as prescribed:
   a) Draw diagram of Porter’s Five Forces model.
   b) Carroll’s four responsibilities of business.
   c) Tasks of strategic leader.
   d) Industry/Task environment.
   e) Characteristics of strategy.
   2x5

PART-A

Q.2 Define the process of strategic management. Do strategies have some similarity between ‘Business’ and ‘war’? Why is it important to learn the traits of ‘Strategic Management’?
   10

Q.3 Describe the framework for development of strategic advantage by an organization. Explain various methods and techniques for organizational appraisal.
   10

Q.4 Explain Cost Leadership, Differentiation and Focus Business Strategy with examples.
   10

PART-B

Q.5 In corporate governance, what are the roles and responsibilities of Board of Directors?
   10

Q.6 What is the relevance of values and ethics in business? What are various ethical issues faced by any organization?
   10

Q.7 “Evaluation and control is key measure to make any strategy effective.” Justify the statement.
   10
End Semester Examination, Dec. 2017
BBA (G) IB - Fourth Semester
STRATEGIC MANAGEMENT (2.222/367.401)

Time: 3 hrs     Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. All questions carry equal marks.

Q.1 Write notes on (any two) of the following:
   a) SWOT Analysis.
   b) General Electric nine-cell matrix.
   c) Ethical issues in finance.
   5x2

PART-A

Q.2 Define strategic management and explain its relevance and challenges for any business.
   10

Q.3 What are the various environmental factors which impact any company strategy? How would you scan external environment?
   10

Q.4 Describe the framework for the development of strategic advantage by an organization.
   10

PART-B

Q.5 At cooperate level, what are the various strategic alternatives available? Describe each of them.
   10

Q.6 Describe the significance of Porter’s five forces model of competition for Industry Analysis.
   10

Q.7 What are the corporate responsibilities of any firm? What are the benefits of being socially responsible?
   10
Q.1 Define the following \textit{(any five)}:  
\begin{enumerate}[a)]  
  \item Operations management.  
  \item Process design.  
  \item Material flow.  
  \item Deliver of material.  
  \item Supply chain management.  
  \item Quality.  
\end{enumerate}

\textbf{PART-A}

Q.2 \begin{enumerate}[a)]  
  \item Explain the design and creation of transformation process in detail. \hfill 5  
  \item What are various factors that affect productivity? \hfill 5  
\end{enumerate}

Q.3 Write short notes on \textit{(any two)} of the following:  
\begin{enumerate}[a)]  
  \item Value chain in operations.  
  \item Scope of operations management.  
  \item Difference in goods and services. \hfill 5\times2  
\end{enumerate}

Q.4 What is performance measurement? Explain key steps and critical practices in performance based management. \hfill 10

\textbf{PART-B}

Q.5 Answer \textit{(any two)} of the following:  
\begin{enumerate}[a)]  
  \item Explain the concept of work measurement.  
  \item Explain various factors affecting a plant location.  
  \item Elaborate functions of quality. \hfill 5\times2  
\end{enumerate}

Q.6 An auto industry purchases spark plugs at the rate of Rs. 25 per piece. The annual consumption of spark plug is 18,000 nos. If the ordering cost is Rs. 250 per order and carrying cost is 25% p.a, what would be the EOQ? If the
supplier of spark plugs offers a discount of 5% for order quantity of 3000 nos per order, do you accept the discount offer?

10

Q.7 Attempt (any two) of the following:
a) Elaborate various elements of TQM.
b) Explain facility layout with a diagram and example.
c) Explain major process decisions considered in an organization.
5x2

End Semester Examination, Dec. 2017
BBA (G) IB – Fourth Semester
HUMAN RESOURCE MANAGEMENT (2.226)

Time: 3 hrs
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. All questions carry equal marks.

Q.1 Write short notes on (any two):
a) Differentiate between personnel management and human resource management.
b) Write any five qualities of successful human resource manager.
c) Distinguish between promotion and transfer.
5x2

PART-A

Q.2 Define Human Resource Management. Discuss in detail the operative and managerial objectives of HRM.
10

Q.3 What is HR Planning? Explain the steps of HR Planning.
10

Q.4 Define job analysis. Discuss the importance of job analysis in detail.
10

PART-B

Q.5 Explain the term recruitment. Also, explain the merits and demerits of internal and external sources of recruitment.
10

Q.6 Define ‘training’. Discuss in detail the need and significance of training and development in an organization.
10

Q.7 Write notes on the following:
a) Employee welfare.
b) Differentiate between time wage rate and piece wage rate.

End Semester Examination, Dec. 2017
BBA (G) IB – Fourth Semester
HUMAN RESOURCE MANAGEMENT (2.226)

Time: 3 hrs.                                           Max Marks: 50

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO**
questions from **Part-A** and **TWO** questions from **Part-B**. Each question
carries equal marks.

Q.1 Write short notes on **(any two):**
   a) Distinguish between Human Resource Management and Human
      Resource Development.
   b) Internal and External sources of recruitment.
   c) Strategic Human Resource Management.
      5x2

**PART-A**

Q.2 Discuss the main functions and duties of a Human Resource Manager.
   10

Q.3 Define Human Resource Planning. Discuss in detail the steps of HR
   Planning.                          10

Q.4 Write notes on:
   a) Job Analysis.
   b) Job Rotation.
      5x2

**PART-B**

Q.5 Define training. Discuss in detail on-the-job and off-the-job methods of
   training.                       10

Q.6 Write note on:
   a) Sources of Recruitment.
   b) Selection process.
      5x2
Q.7 Briefly discuss the welfare facilities for the workers under the Factories Act, 1948.

10

End Semester Examination, Dec. 2017
BBA (G) IB – Third Semester
RETAIL MANAGEMENT (2.227)

Time: 3 hrs
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following questions (any five):
   a) What is retailing?
   b) How is mission different from vision? Illustrate it with an example.
   c) What is the significance of sales per square foot in a retail organization?
   d) What is bull-whip effect in a retail organization? Explain it with an appropriate example.
   e) What is price elasticity of demand?
   f) Differentiate between organized and unorganized retailing.

   2x5

PART-A

Q.2 a) Write in detail about the retailing potential in India. How are experiential shopping and omnichannel, the characteristic of retail, have accelerated retailing in India? 5
   b) Why is gross merchandise value the key parameter used in measuring the performance by Big Bazaar and Reliance Retail? 5

Q.3 a) Retail strategy is not just another expression for retail management, then, what is it? Explain it with examples. 5
   b) Satisfied is not good enough. Completely satisfied is what is needed? A completely satisfied customer is atleast three times more likely to return than one who is just satisfied. In light of the same, explain what do you understand by the customer satisfaction? How does net promoter score help in determining customer satisfaction? 5
Q.4  a) How is Starbucks creating uncontested market place in India by penetrating into the stronghold of Café Coffee Day?  
   b) What is customer loyalty? Differentiate between loyal customers and captive customers. What is the significance of measuring recency in retail store?  

**PART-B**

Q.5  a) What is strategic profit model? What does it measure?  
   b) What is supply chain management? How is it different from logistics management and distribution management?  

Q.6  a) Illustrate merchandise management with examples. What are its key drivers?  
   b) Is inventory a critical measure of retail store’s performance? Why?  

Q.7  a) What is retail pricing? What are the factors that influence retail pricing?  
   b) Differentiate between competition-oriented and differential pricing strategies.  

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End Semester Examination, Dec. 2017  
BBA (G) IB – Second Semester  
INTRODUCTION TO INTERNATIONAL BUSINESS (2.231 / 367.207)

Time: 3 hrs  
Max Marks: 50  
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. All questions carry equal marks:

Q.1  a) International Business is the outcome of internalization of domestic business. (Yes/No)  
   b) The politics has no role in international business. (True/False)  
   c) Whether culture plays role in increasing international business. (Yes/No)  
   d) Mercantilism can be treated as classical approach. (Yes/No)  
   e) Trade is not the mode of international business. (Yes/No)  
   f) Write the expansion of EU, NAFTA and ASEAN.  
   g) Write modes of interning foreign markets.  
   h) Whether Foreign Direct Investment is necessary for international business?  
   1x5
PART-A

Q.2 Explain the nature of international business and how it has grown over the period of time.
10

Q.3 How cultural environment affects the international business?
10

Q.4 What are various theories of international trade? Explain any one of them.
10

PART-B

Q.5 How Foreign Direct Investment is made in a country? What are its purposes and how does it help in the international business.
10

Q.6 What do you understand by Foreign Exchange Market? How does it function and its usefulness in exporting?
10

Q.7 What are the various attractive points in Global Human Resource Management?
10

End Semester Examination, Dec. 2017
BBA (G) IB – Second Semester
INTRODUCTION TO INTERNATIONAL BUSINESS (2.231)

Time: 3 hrs.  Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.1 Write short notes on the following (any two):
a) Role of ethics in international business.
b) Porter’s Diamond theory.
c) Stages of internationalization.
d) Impact of NAFTA on trade.
5×2

PART-A

What is international business? Why is it necessary to study?
10

Explain various factors of culture which affect the international business.
10
Q.5 Explain modern trade theories of international trade.  

**PART-B**

Q.5 What is foreign exchange market? Explain various methods of international payments. 10

Q.6 Explain various modes to enter in international market with suitable examples. 10

Q.7 How does international human resource management differ from domestic management? Discuss different types of training imparted for employees in home country. 10
Q.3  
a) What is a barter system? Discuss its drawbacks.  
b) Explain the primary and secondary functions of money.  

Q.4  
Explain how budget deficit affects economic activity?  

Q.5  
Discuss the concept of:  
a) Fixed exchange rate system.  
b) Flexible exchange rate.  

Q.6  
Discuss the influence of fiscal policy on aggregate demand.  

Q.7  
What is meant by aggregate demand? Explain the various components of aggregate demand.  

PART-A  

Q.1  
Answer the following questions:  
a) What is national income?  
b) Write any two functions of RBI.  
c) What is exchange rate?  
d) Differentiate between fixed and flexible exchange rates.  
e) Explain Philip’s curve.  

PART-B  

End Semester Examination, Dec. 2017  
BBA (G) IB – Second Semester  
MACRO ECONOMICS (2.234)  

Time: 3 hrs.  
Max Marks:  50  
No. of pages:  1  

Note:  Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.
Q.2 Explain the process of circular flow of income in a three-sector closed model 10

Q.3 Discuss the meaning and nature of money and briefly explain the function of money. 10

Q.4 What is unemployment? Explain the various types and causes of unemployment. 10

**PART-B**

Q.5 What is meant by fiscal policy? What are the general objectives and functions of fiscal policy? 10

Q.6 a) Discuss the meaning and determinants of saving.
    b) Explain the relationship between saving and international capital flow. 5×2

Q.7 Explain the various shifts in aggregate demand and aggregate supply curves. 10

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**End Semester Examination, Dec. 2017**  
BBA (G) International Business — Fifth Semester  
INTERNATIONAL BUSINESS (367.501)

Time: 3 hrs.  
Max Marks: 50  
No. of pages: 1  

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Each question carries equal marks.

Q.1 **Expand/fill in the blanks:**
   a) General agreement on _______ and _______.
   b) Foreign direct _______.

---
c) International monetary _______.
d) _______ trade _______.

One word/sentence answer:
e) How globalization pace has increased?
f) What is political environment?
g) Name one worldwide innovation.
h) One problem of managing across boundaries.

Fill in the blanks:
i) Product, pricing, placement and _______ are 4 Ps in international marketing.
j) Sale promotion generally provides _______ incentives.  

**PART-A**

Q.2 What are the benefits of expanding abroad? Illustrate with an example.  

Q.3 What are international business environment? Explain in brief their effects in conducting the international business.  

Q.4 What are the steps of building transnational organization? Explain their importance in brief.  

**PART-B**

Q.5 How global marketing is arranged? Why is it different from domestic marketing?  

Q.6 Name any two innovations that have taken place at global level. How are countries benefitting from them?  

Q.7 What are the challenges that lie ahead in international business? Elaborate.  

End Semester Examination, Dec. 2017
BBA (Global) IB — Fifth Semester
INTERNATIONAL TRADE (367.502)

Time: 3 hrs.  
Max Marks: 50  
No. of pages: 1  

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B.** Each question carries equal marks.
Q.1 Write short notes on (any five):
   a) Balance of Trade.
   b) SAARC.
   c) Purchasing power parity.
   d) Colonialism.
   e) Heckscher-Ohlin theory.
   f) Quotas.
   2x5

**PART-A**

Q.2 Explain the Comparative Cost Advantage Theory of International Trade. Is it an improvement over Absolute Cost Advantage?  
10

Q.3 a) Why is it important to do ‘licensing’ before trading?  
5
   b) Discuss in detail the problem associated with international purchasing.  
5

Q.4 a) What is GATT? Comment on the origin and functions of WTO.  
5
   b) Discuss main objectives of exchange control. Elaborate them with the help of examples.  
5

**PART-B**

Q.5 Discuss the role of Multinational Corporation in our country. Explain the problems created by MNCs in India.  
10

Q.6 “Currency conversion is the important function of the foreign exchange market.” Justify the statement. Explain methods of determination of exchange rate.  
10

Q.7 a) What is international liquidity?  
5
   b) Write short note on IMF.  
5

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**End Semester Examination, Dec. 2017**

BBA (G) International Business — Fifth Semester

**RESEARCH METHODS (367.503)**

Time: 3 hrs.  
Max Marks: 50  
No. of pages: 1
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Each question carries equal marks.

Q.1 Write short notes on the following *(any two)*:  
   a) Processing of data.  
   b) Hypothesis.  
   c) Research methods.  

**PART-A**

Q.2 Explain advantages and disadvantages of primary and secondary data.  

Q.3 Explain the concept of sample design. Discuss the different types of sample design with suitable examples.  

Q.4 Explain the term ‘research plan’. How would a research plan help research process?  

**PART-B**

Q.5 “Interpretation is an out of drawing inferences depending upon the skill of the researcher.” Elucidate the given statement, explaining the technique of interpretation.  

Q.6 a) Discuss the importance of a research report.  
   b) Write down steps to write a research report.  

Q.7 What is SPSS? Explain in detail the applications of SPSS to find statistical measurement.
Note: Attempt **FIVE** questions in all; **Q.1** is **compulsory**. Attempt **TWO** questions from **Part-A** and **TWO** questions from **Part-B**. Each question carries equal marks.

**Q.1** Write short notes on (any two) the following:
   a) Ethics in International Environment.
   b) Causes of globalization.
   c) Trends in International Business Management.
   
   **PART-A**

**Q.2** Why are MNCs getting involved in corporate social responsibility? Are they displaying a sense of social responsibility or is this merely a matter of good business? Defend your answer with reasons.

**Q.3** Answer the following:
   a) Impact of socio-cultural environmental factors on global business.
   b) Role of technological changes in global business.

**Q.4** For Indian companies going abroad for the first time, which form of non-verbal communication barriers would be the greatest and why? Give reasons in support of your answer.

**PART-B**

**Q.5** What is International Strategic Management? Discuss some of the basic steps in formulating strategy.

**Q.6** Is effective leadership behavior universal or does it vary from culture to culture? Explain.

**Q.7** Is it possible to manage political risk and government relations in International arena? Discuss with reasons.
End Semester Examination, Dec. 2017  
BBA (G) - (IB) – Sixth Semester  
ADVANCE INFORMATION TECHNOLOGY (367.603)

Time: 3 hrs  
Max Marks: 50  
No. of pages: 1

Note: Attempt FIVE questions in all. Q.1 is compulsory. Attempt TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Write short notes on (any two) of the following:  
a) Protocols of communication.  
b) Internet service provider.  
c) HTTP protocol.  

PART-A

Q.2 Define ‘search engine’. Explain the working of search engine.  
10

Q.3 “Intranet is a business tool”. Explain the concept with its benefits.  
10

Q.4 Discuss transmission control protocol/internet protocol suite. Describe its 4 layers.  
10

PART-B

Q.5 What do you understand by multimedia? Explain different categories of multimedia system. Also, describe the applications of multimedia.  
10

Q.6 Write short notes on:  
a) Electronic communication.  
b) Use of MS-Office.  

Q.7 Discuss the following:  
a) Text editing tools.  
b) Sending and receiving mails.  

5x2
End Semester Examination, Dec. 2017
BBA (G) IB – Sixth Semester
BUSINESS AND SOCIAL ETHICS (367.606)

Time: 3 hrs  Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt TWO
questions from Part-A and TWO questions from Part-B. Each question
 carries equal marks.

Q.1 Write short notes on (any two) of the following:
   a) Code of conduct.
   b) Corporate ethics.
   c) Ethical dilemma.  5x2

PART-A

Q.2 Define ‘ethics’. Why do you think ethics is important in business? Mention
some of the key elements of ethics.  10

Q.3 The aim of good corporate governance is to ensure commitment of the
board in managing the company in a transparent manner for maximizing
long term value of the company for its shareholders and all other partners.
Discuss the objectives and importance of corporate governance.  10

Q.4 Discuss:
   a) Whistle blowing.
   b) Importance of social ethics.  5x2

PART-B

Q.5 What do you understand by the term corporate social responsibility?
Discuss the obligation of a corporate towards society.  10

Q.6 “Being ethical is not a simple act of doing right thing versus wrong thing, it
is also to find a balance between multiple right and wrong choices with
complex situations”. Comment on the statement with reasons.  10

Q.7 Explain the following concepts in detail:
   a) Role of government in corporate governance.
   b) Ethical impact of globalization.  5x2
Q.1 State whether the statements are true/false:
   a) Research method is a broad term, while research methodology is specific to a particular research problem.
   b) Research is a tool that is specific to certain discipline.
   c) A population which is being sampled is also called the universe.
   d) Selection of every 15th subscriber to Business India is an example of random sampling.
   e) A nominal scale can only involve the assignment of numbers. Alphabets or symbols can not be assigned.
   f) A total score can be calculated for each respondent by summing across his score for all the items.
   g) Define any five of the following:
      i) Bibliography.
      ii) Construct.
      iii) Variable.
      iv) Research.
      v) Population.
      vi) Sample.

PART A

Q.2 Differentiate between the following:
   a) Exploratory and descriptive research.
   b) Interval and ratio scale.

Q.3 Explain and state differences between probability and non probability sampling. Give examples to elaborate.

Q.4 Explain the research process covering its meaning. Flowchart, nature and importance. Give an example of an organizational problem and explain the process for it.

PART B

Q.5 Suppose you have to do research on employees of an organization and their motivation level. Frame the research problem. Specify the sample size and sampling design and frame a questionnaire of minimum 8 questions
involving questions on ordinal and nominal scales.

Q. 6 a) “Interpretation is an art of drawing inferences, depending upon the skill of the researcher”. Elucidate the given statement explaining the technique of interpretation.

b) What are the four types of measurement scales? Explain with the help of examples.

Q. 7 a) Explain any four types of statistical tools used to analyze data.

b) What do understand by report writing? Explain various types of report.
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – First Semester
BUSINESS ORGANIZATION (BBA-101)

Time: 3 hrs.  Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer explain the following questions in brief:
   a) Define Business.
   b) Explain the concept of MBO.
   c) Differentiate between internal and external environment.
   d) ‘Management as a system’. Explain.
   e) Write any four qualities of a successful manager.
   f) Differentiate between authority and power.
   g) Define communication.
   h) State the types of plan.
   i) Differentiate between capitalism and socialism.
   j) Define motivation.

PART-A

Q.2 Define business system. Discuss in detail the categories of economic system.
   20

Q.3 Define sole proprietorship and discuss its merits and demerits.
   20

Q.4 Define stock exchange. Explain in detail the capital issue guidelines of SEBI.
   20

PART-B

Q.5 Define management. Discuss in detail the function and significance of management.
   20

Q.6 Write notes on:
   a) Span of management.
   b) Maslow’s need hierarchy theory.
   10×2

Q.7 Define control. State the basic requirements of good controlling.
   20
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – First Semester
BUSINESS ORGANIZATION AND MANAGEMENT (BBA-101B)

Time: 3 hrs.                                           Max Marks: 100
No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B**. Each question carries equal marks.

Q.1 Answer the following questions in brief:
   a) Define Business System.
   b) Enumerate the various levels of importance of management.
   c) Explain any two challenges before multinationals in India.
   d) Distinguish between Industry, Trade and commerce.
   e) Explain factors affecting social responsibilities of business.
   f) Differentiate between centralization and decentralization.
   g) “Sole proprietorship is the simplest and the oldest form of organization”. Do you agree?
   h) State any four qualities of a successful manager.
   i) State any four objectives of feasibility report.
   j) Mention any four benefits of MBO.

2x10

PART-A

Q.2 What is the meaning of business environment? Discuss in detail the factors affecting internal and external environment.
20

Q.3 Write short notes on:
   a) Merits of co-operative society.
   b) Features of a joint stock company.
   c) Partnership deed.
   d) Role of MNC’s.

5x4

Q.4 a) Describe the powers, functions and scope of SEBI.

10
   b) Explain the main causes of business combinations.

10

PART-B

Q.5 What is meant by motivation? Explain Maslow’s theory of motivation.
20
Q.6 Define control and describe the process of control.  

20

Q.7 a) Explain the advantages of line and staff organization.  

10

b) Describe any four quantitative techniques used for management decision-making.  

10

End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – First Semester  
BUSINESS MATHEMATICS (BBA-102)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 2

Note: Attempt \textbf{FIVE} questions in all; \textbf{Q.1} is compulsory. Attempt any \textbf{TWO} questions from \textbf{Part A} and \textbf{TWO} questions from \textbf{Part B}. Each question carries equal marks.

Q.1 \textbf{Short answer questions:}

a) If $a = 8$ and $d = -3$; then find $S_{15}$.  

b) What do you mean by equal sets?  

c) Write in set-builder form:  

$\{ -2, -1, 0, 1, 2, 3 \}$

d) Differentiate \(2x^2 + 3x - 5\) \(\text{w. r. t.} x\).  

e) What do you mean by symmetric difference?  

f) What do you mean by Identity matrix?  

g) How many arrangements can be made by using letters of the word 'RAGHAV'?  

h) If \(\begin{bmatrix} x & 3 \\ 5 & y \\ z \end{bmatrix} = \begin{bmatrix} 0 \\ 3 \\ 4 \end{bmatrix}\), find $x$, $y$ and $z$.  

i) Construct a $3\times3$ matrix whose elements are given by $a_{ij} = 2i+j$  

j) Simplify \(28 \log \frac{28}{9}\).  

\textbf{PART-A}

Q.2 a) If \(A = \{2, 3, 4, 5, 6\} \), \(B = \{3, 6, 7, 8\} \), \(C = \{1, 2, 3, 4\} \), and \(U = \{1, 2, 3, 4, 5, 6, 7, 8\} \), then verify that:

i) \((A \cup B)^c = A^c \cap B^c\)

ii) \(A - (B - C) = (A - B) \cup (A \cap C)\)
b) If 80% of Indians like to eat apples and 40% like to eat oranges, find how many of them like both apple and oranges?
6

c) In a class, there are 28 students used to study Hindi, 31 study Sanskrit, 26 study English, 11 study both English & Hindi, 13 study both Hindi and Sanskrit, 9 study both English and Sanskrit and 4 study all the three subjects. If 8 students studied none of the three subjects, find how many students study.
i) English but not Sanskrit.
i) In a class.
iii) English or Hindi but not Sanskrit.
8

Q.3 a) If \( a^3 + b^3 = ab(8 - 3a - 3b) \), prove that:
7

b) If \( 3^x = 5^x = 15^x \), prove that:
7

c) Find \( x \), if \( \log(x-1) + \log(x+4) = \log(3x+5) \)
6

Q.4 a) If \( n \) A.M.'s are inserted between 5 and 86, such that the ratio of the 1\(^{st}\) and the last mean is 2:11, find \( n \).
7

b) Evaluate: 0.45 &
6

c) In how many years, will a sum of Rs. 6,400 compounded semi-annually at 5% p.a. amount to Rs. 6,560?
7

**PART-B**

Q.5 a) An examination consists of 3 sections: 10 English questions, 15 G.K. questions and 10 Mathematics questions. A candidate has to answer a total of 10 questions selecting at least three questions from each section. In how many ways can he select his 10 questions?
10

b) How many arrangements can be made out by using letters of the word 'RADHASWAMI'?
i) How many of these begin with D and end with M?
ii) In how many of these vowels are note together?
iii) In how many of these H and W are together?
10

Q.6 a) Solve the following system of linear equations:
\[
\begin{align*}
3x + 4y + 2z &= 8 \\
2y - 3z &= 3 \\
x - 2y + 6z &= -2
\end{align*}
\]
10
b) Find the adjoint of the matrix
\[ A = \begin{bmatrix} 1 & 4 & 5 \\ 3 & 2 & 6 \\ 0 & 1 & 0 \end{bmatrix} \]
and verify the theorem
\[ A(\text{adj}A) = (\text{adj}A)A = |A|I_3 \]

Q.7  a) If \( y = x + \sqrt{x} \) as \( x \to \infty \); show that
\[ \frac{dy}{dx} = \frac{y^2}{x(1-y\log x)} \]

b) Differentiate w.r.t.\( x \): \( y = e^{x^{2}+a^{2}} \)
\[ \frac{dy}{dx} = \frac{5x^{4}}{2y} \]

C) If \( y = \sqrt{1+x^{5}} \); show that
Q.1  Short answer questions:
   a) What do you mean by universal set?
   b) If \( A = \{2, 3, 4, 5, 6\} ; B = \{1, 2, 3, 4, 5\} \)
      Find \( A - B \) and \( B - A \).
   c) Write in Set-Builder form:
      \( A = \{3, 6, 9, 12, 15\} \)
   d) Find simple interest on ₹5000 at 10% for 2 years.
   e) Find \( x \) : If \( 2^x \times 2^2 = 64 \).
   f) Construct a 3×3 matrix whose elements are given by \( a_{ij} = i - j \).
   g) What do you mean by Upper triangular matrix?
   h) What do you mean by equal matrices?
   i) If \( a = 5 \) and \( r = 3 \); find \( T_4 = \ldots \).
   j) If \( \begin{bmatrix} x - y & 2x + z \\ 2x - y & 3z + w \end{bmatrix} = \begin{bmatrix} -1 \\ 5 \end{bmatrix} \); find \( x & y \).  

   \[2 \times 10\]

PART-A

Q.2  a) If \( A = \{2, 3, 4, 5, 6\} ; B = \{3, 6, 7, 8\} \) and \( U = \{1, 2, 3, 4, 5, 6, 7, 8\} \); then verify that
   i) \( (A \cap B)^C = A^C \cup B^C \)
   ii) \( (A \cap B^C) = A - B \)

   b) Prove that: \( (A - B) \cup (B - A) = (A \cup B) - (A \cap B) \)

   c) In a class, there are 98 students who like to study Mathematics, 105 like to study English, 110 like to study Economics, 42 study Mathematics and
English, 48 study English and Economics, 40 study Mathematics and Economics and 21 study all the three subjects. Find, how many students like to study i) English and Economics but not Mathematics? ii) Mathematics but not English? iii) How many students are there in a class?

Q.3  a) If \( x = \frac{3^2}{3^3} + \frac{1}{3} \); show that \( x^3 - 9x - 12 = 0 \).
   b) The difference between S.I and C.I for a certain sum of money is ₹63 at 20% p.a for 2 years. Find the principal.
   c) Find the compound interest on ₹5,000 at 12% p.a for 1½ years, if the interest is compounded semi-annually.

Q.4  a) Sum the series: .5 + .55 + .555 +………. to \( n \) terms.
   b) Evaluate : 0.246
   c) The sum of three numbers in A.P. is 30. If 4, 10 and 26 are added to the numbers, the resulting numbers are in G.P. Find the numbers.

   **PART-B**

Q.5  a) If one root of the equation \( x^2 - px - 18 = 0 \) is 3. Find the other root and value of p.
   b) The sum of two natural numbers is 8. Determine the numbers, if the sum of their reciprocals is 8/15.
   c) Draw the graph for the equation \( y = 3x^2 - 15x + 18 \). Also find intercept of \( x \) and \( y \).

Q.6  a) Find the inverse of the matrix \( A = \begin{bmatrix} 1 & 2 & -3 \\ -1 & 3 & 0 \\ 0 & -2 & 1 \end{bmatrix} \) and verify that : \( A \times A^{-1} = A^{-1} \times A \neq 1 \).
   b) Solve the following system of linear equations by using Cramer’s Rule:
   \[
   \begin{align*}
   3x + y + 2z &= 3 \\
   2x - 3y - z &= -3 \\
   x + 2y + z &= 4
   \end{align*}
   \]

Q.7  a) If \( y = \log \left( \sqrt{x-1} - \sqrt{x+1} \right) \), prove that: \( \frac{dy}{dx} = -\frac{1}{2\sqrt{x^2 - 1}} \).
   b) Differentiate w.r.t. \( x \) : \( \frac{2(x+1)}{x^2 + 2x - 3} \).
   c) If \( y = \left( x^2 + 1 \right)^2 \sqrt{2x - 5} \); find \( \frac{dy}{dx} \).
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Third Semester
COMPUTER FUNDAMENTALS (BBA-103 / BBA-103A)

Time: 3 hrs. Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Marks are indicated against each question.

Q.1 Answer the following:
   a) Who is the father of modern digital computer?
   b) Define base in number system.
   c) What are the basic operations performed by a computer system?
   d) MICR is
      i) Magnetic ink character receiver.
      ii) Modern internet code reader.
      iii) Modern internet code receiver.
      iv) Magnetic ink character reader.
   e) Complement of 10110 is ________
   f) Write two applications of internet.
   g) Name any two application software.
   h) 1 GB = ________ MB
   i) Give example of an analog computer.
   j) Find the binary equivalent of (56)_8.  

PART-A

Q.2 a) What are the characteristics of a computer system?
   b) Define computer system. Explain the basic organization of a computer with the help of block diagram.

Q.3 a) Convert the following:
     \[(11100110)_2 = (\quad)_16\]
Q.4 Write a short note on ASCII code.

Q.5 a) Define software. What are the types of software?
    b) Why operating system is called resource manager?

Q.6 Define the term ‘computer network’ and explain its types in detail.

Q.7 How computers are used in different fields? Explain with suitable examples.
Q.2  a) Show the accounting equation on the basis of the following:
   i) Mr. X started business with cash ₹1,00,000/- and goods ₹30,000/-.  
   ii) Sold goods for cash ₹26,000/- (cost ₹22,000/-) 
   iii) The firm purchases furniture for ₹40,000/- in cash.  
   iv) Salary paid ₹5000/-.  
   v) Bought scooter for personal use in cash ₹11,000/-.  

b) Explain briefly accounting concepts with suitable examples.

Q.3  Journalize the following transactions and prepare ledger and trial balance as on March 2015.

March 2015
1st March  Started business with cash ₹2,00,000/-
           Bank ₹8,00,000/-  
           Furniture ₹5,00,000/-
12th March  Cash withdrawn from bank ₹50,000/-
15th March  Purchased goods from Shyam ₹30,000/-
18th March  Paid to Shyam ₹28,000/- on full settlement of his account
30th March  Salary paid ₹10,000/-  
           Commission received ₹5000/-

Q.4  a) What is bank reconciliation statement? Explain reasons for difference between bank balances as per cash book and passbook.
 b) What is rectification of error? Explain partial omission of an entry with suitable example.

PART-B

Q.5  a) State with explanation whether the following items of expenditure are of capital or revenue nature:
   i) ₹1000/- spent on painting the factory.  
   ii) ₹600/- paid for removal of stock to a new site. 
   iii) ₹1000/- paid for erection of a new machine.  
   iv) ₹200/- spent on removing plant and machinery.  
   v) Wages of workmen employed for setting new machinery.

b) Differentiate between capital and revenue expenditure.

Q.6  ABC Ltd. purchased a machine costing ₹3,00,000/- on 1st April 2000 and an additional machine on 1st Oct. 2000, costing ₹2,00,000/- and on 1st July 2001 costing ₹1,00,000/-.  
On 1st Jan 2002, 1/3rd of machine purchased on 1st April 2000 was sold at ₹30,000/-. Prepare machine account for three years. It is given that depreciation is charged @ 10% p.a. on straight line method.

Q.7  Explain with suitable examples the adjustment for any four of the following:
   a) Prepaid expenses.
   b) Bad debts.
   c) Outstanding expenses.
   d) Depreciation.
   e) Closing stock.
End Semester Examination, Dec. 2017
BBA (GEN)/BBA (BANKING) - First Semester
BUSINESS ECONOMICS ANALYSIS (bba-105)

Time: 3 hrs  Max Marks: 100
No. of Pages: 1

Note: Attempt FIVE questions in all; taking at least TWO questions from each Part.
Q.1 is compulsory. All questions carry equal marks.

Q.1 Answer the following in brief:
   a) Draw demand schedule and demand curve.
   b) Mention any two factors affecting supply.
   c) Define micro economics.
   d) Differentiate between fixed and variable cost.
   e) Draw a diagram of envelope cost curve.
   f) Define the term ‘Budget Line’.
   g) Can utility be measured?
   h) What are Giffen goods?
   i) Differentiate between wants and demand.
   j) Define marginal physical productivity.
   2x10

   PART-A

Q.2 What is elasticity of demand? Discuss the factors that determine price elasticity of demand. Also explain various types of elasticity of demand.
   20

Q.3 a) What is indifference curve? Discuss its properties.
   10
   b) What do you mean by consumers equilibrium? Explain it with help of utility analysis.
   10

Q.4 Write short notes on the following:
a) Production possibility curve.
b) Mixed economy.
c) Importance of Micro Economics.
d) Economic goods.

**PART-B**

Q.5  a) Discuss the various concepts of costs. How do they differ in short run and long run?

10

b) Discuss the nature of AR and MR curve under perfect competition.

10

Q.6  Define Market. What are the main forms of market? Discuss the equilibrium prices under monopolistic competition in short and long run.

20

Q.7  Write short notes on following:

a) Marginal productivity theory of factor pricing.
b) Basic characteristics of monopoly.

10x2
Q.1 Fill in the blanks:
   a) _______ is the part of stock which is actually brought in the market for sale.
   b) _______ is the power of goods to satisfy human wants.
   c) Utility can be measured in terms of ____________.
   d) MR = _______ / ___________.

State whether the following statements are True or False:
   e) Law of demand shows a direct relationship between price and quantity demanded.
   f) AR is equal to the price of the commodity.
   g) Human wants are unlimited but means to satisfy wants are also unlimited.
   h) ‘Marshall’ is the father of economics.
   i) The production possibility curve illustrates three curves i.e. scarcity, choice and opportunity cost.

2x10

PART-A

Q.2
   a) Write a note on free market money.  
      10
   b) Discuss the implications and uses of production possibility curve.  
      10

Q.3
   a) What are the main determinants of elasticity of supply of a commodity?  
      10
   b) Differentiate between income and cross elasticity of demand.  
      10
Q.4  a) Explain consumer equilibrium with the help of ordinal utility analysis.  
     
     b) Derive demand curve with the help of law of equimarginal utility.  

Q.5  a) Discuss the economies and diseconomies of scale of production.  
     b) What are the explicit and implicit costs of going to a college for a student?  

Q.6 What is price discrimination? Explain first, second and third degree of price discrimination with the help of a diagram.  

Q.7 Write short notes on the following:  
     a) Marginal Productivity Theory.  
     b) Liquidity preference theory of interest.  

Q.1  a) Which one of the following is the characteristic of a multimedia system?
   i) High storage.
   ii) High data rates.
   iii) Both i) and ii)
   iv) None of the above.

b) Which of the following is not a video file extension?
   i) MP4
   ii) AVI
   iii) MOV
   iv) JPG

c) USB stands for:
   i) Universal serial bus.
   ii) United security bus.
   iii) Universal server boot.
   iv) None of the above.

d) By applying run-length encoding technique, what will be the output of
   the following string:
   AAA BB AAA AAA AAAAC BBAB?

e) Pdf is an acronym for _________.

f) What is the approximate file size in kilobytes of a 24 bit colour image
   that displayed at a resolution of 640 X 480 pixels?

g) List two 2D animation softwares.

h) State the purpose of following HTML tags: <B> <BR> and <U>.

i) What is morphing?

j) What are the building blocks of multimedia?
Q.2  a) Define ‘multimedia’. What are the applications of multimedia?  
    b) What are the categories of multimedia? Explain with examples.

Q.3  Write short notes on:
    a) Connection devices for multimedia.
    b) Text editing and word processing tool.
    c) Painting and drawing tool.

Q.4  What do you understand by text? Explain the different tags used in html.

Q.5  What is image? How still images can be created by a computer? Explain different formats for saving an image.

Q.6  a) Consider the following symbols and their relative frequencies:

<table>
<thead>
<tr>
<th>Symbol</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequenc y</td>
<td>40</td>
<td>20</td>
<td>15</td>
<td>10</td>
<td>10</td>
<td>5</td>
</tr>
</tbody>
</table>

    Compute Huffman code and the size of Huffman code of each symbol.

    b) What do you mean by lossless and lossy compression techniques?

Q.7  What do you mean by animation? Explain all the 12 principles of animation.
Q.1 Answer the following:
   b) What is the difference between frequency and mode?
   c) Give examples of exclusive and inclusive series.
   d) What do you mean by positive correlation?
   e) If median is 21 and mean is 22, find mode.
   f) Write down the formula of median for continuous series.
   g) What do you mean by cyclic variations?
   h) Find Harmonic mean of 2, 8 and 10.
   i) Write any two components of time series.
   j) Give example of individual and discrete series.

   2x10

Q.2 a) What do you mean by classification? What are the different ways and types of classification?

   10
b) What do you mean by statistics? What are the uses of statistics in business? Also explain the term primary data and secondary data.

Q.3 a) Draw a suitable bar diagram for the data given below:

<table>
<thead>
<tr>
<th>Items of expenditure (in Rs.)</th>
<th>Expenditure Family A</th>
<th>Expenditure Family B</th>
<th>Expenditure Family C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>160</td>
<td>120</td>
<td>130</td>
</tr>
<tr>
<td>Clothing</td>
<td>80</td>
<td>32</td>
<td>50</td>
</tr>
<tr>
<td>Rent</td>
<td>60</td>
<td>48</td>
<td>45</td>
</tr>
<tr>
<td>Light &amp; Fuel</td>
<td>20</td>
<td>16</td>
<td>15</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>80</td>
<td>24</td>
<td>40</td>
</tr>
</tbody>
</table>

b) Calculate arithmetic mean by using: i) Direct method ii) Short-cut method and iii) Step-deviation method for the data given below:

<table>
<thead>
<tr>
<th>C.I.:</th>
<th>0-10</th>
<th>10-20</th>
<th>20-30</th>
<th>30-40</th>
<th>40-50</th>
<th>50-60</th>
<th>60-70</th>
<th>70-80</th>
</tr>
</thead>
<tbody>
<tr>
<td>f:</td>
<td>1</td>
<td>3</td>
<td>9</td>
<td>15</td>
<td>7</td>
<td>4</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

Q.4 a) Calculate mean deviation about median and its coefficient for the data given below:

<table>
<thead>
<tr>
<th>C.I.:</th>
<th>0-2</th>
<th>2-4</th>
<th>4-6</th>
<th>6-8</th>
<th>8-10</th>
<th>10-12</th>
<th>12-14</th>
<th>14-16</th>
<th>16-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>f:</td>
<td>2</td>
<td>5</td>
<td>9</td>
<td>11</td>
<td>13</td>
<td>8</td>
<td>4</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

b) Calculate median, mode, Q₁, D₃ and P₁₂ for the data given below:

<table>
<thead>
<tr>
<th>C.I.:</th>
<th>0-4</th>
<th>4-8</th>
<th>8-12</th>
<th>12-16</th>
<th>16-20</th>
<th>20-24</th>
<th>24-28</th>
<th>28-32</th>
</tr>
</thead>
<tbody>
<tr>
<td>f:</td>
<td>3</td>
<td>7</td>
<td>11</td>
<td>18</td>
<td>9</td>
<td>4</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

**PART-B**

Q.5 a) Calculate Rank correlation coefficient for the data given below:

<table>
<thead>
<tr>
<th>R₁:</th>
<th>2</th>
<th>3</th>
<th>6</th>
<th>7</th>
<th>3</th>
<th>9</th>
<th>8</th>
<th>10</th>
<th>1</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>R₂:</td>
<td>1</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>8</td>
<td>9</td>
<td>7</td>
<td>10</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>R₃:</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>7</td>
<td>6</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Also, find which pair of Ranks give more positive approach?

b) Find regression equation of Y on X and X on Y for the given data:

<table>
<thead>
<tr>
<th>X:</th>
<th>20</th>
<th>28</th>
<th>31</th>
<th>22</th>
<th>18</th>
<th>25</th>
<th>30</th>
<th>20</th>
<th>24</th>
<th>21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y:</td>
<td>42</td>
<td>38</td>
<td>41</td>
<td>40</td>
<td>30</td>
<td>33</td>
<td>51</td>
<td>46</td>
<td>35</td>
<td>32</td>
</tr>
</tbody>
</table>
Q.6  a) What do you mean by time series? Explain the use of time series in business by giving examples.  

b) Calculate Laspeyer’s, Passche’s and Fisher’s ideal index number for the data given below:

<table>
<thead>
<tr>
<th>Commodities</th>
<th>$P_0$</th>
<th>$Q_0$</th>
<th>$P_1$</th>
<th>$Q_1$</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>11</td>
<td>13</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>B</td>
<td>8</td>
<td>7</td>
<td>11</td>
<td>5</td>
</tr>
<tr>
<td>C</td>
<td>4</td>
<td>10</td>
<td>9</td>
<td>8</td>
</tr>
<tr>
<td>D</td>
<td>9</td>
<td>13</td>
<td>13</td>
<td>8</td>
</tr>
<tr>
<td>E</td>
<td>6</td>
<td>8</td>
<td>10</td>
<td>4</td>
</tr>
</tbody>
</table>

Q.7  a) What do you mean by Index Number? What are the uses and types of Index Numbers?  

b) Calculate trend by using least square method and also estimate trend for year 2017.

<table>
<thead>
<tr>
<th>Year:</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales (in Rs. Million)</td>
<td>18</td>
<td>22</td>
<td>23</td>
<td>20</td>
<td>25</td>
<td>27</td>
<td>26</td>
<td>28</td>
</tr>
</tbody>
</table>

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Second Semester
COMPANY ACCOUNTS (BBA-205)

Time: 3 hrs. 
Max Marks: 100
No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1  Fill in the blanks:
 a) The ratio calculated by comparing the sale of pre-incorporation period to sale of post incorporation period is called ______. (Sales ratio/ Time ratio)
b) Director fees and preliminary expenses charged wholly to _______ incor-poration period. (Pre/Past)
c) A _______ is appointed by the court to realize the assets and pay off the liabilities at the time of liquidation of a company. (Director/Liquidator)
d) The liability of each shareholder of a company is _______. (unlimited/limited)
e) Amount equal to _______ % of the face value of the issued debenture must be transferred to debenture redemption reserve from surplus of statement of profit and loss at time of redemption of debentures. (50/75/25)  

State whether the following statements are TRUE or FALSE:
f) At the time of liquidation, preferential creditor gets their money before the debenture holders.
g) Super profit = Average profit - Normal profit.
h) In case of oversubscription, shares are allotted on pro-rata basis
i) A company can redeem its partly paid shares.
j) Debentures are fixed assets of a company which can be used as security to raise loan from a bank.

Answer the following in brief:
k) What is alteration of share capital?
l) Define goodwill
m) Discuss precisely the net assets method of valuation of share.
n) Write any two difference between reserve capital and capital reserve.
o) Write any two differences between share and debenture.

PART-A

Q.2 What is underwriting? Explain the various types of underwriting agreements with the advantages of underwriting. 20

Q.3 What is debenture? Explain the various sources and methods of redemption of debenture. 20

Q.4 A company offered for the public subscription 20,000 shares of `10 each at `12 per share. Money was payable as follows:
On application `5 (Including premium)
On Allotment `4
On first and Final call `2
Applications were received for 30,000 shares and the director made the pro-rata allotment to the applicants for 24,000 shares, application for 6,000 shares were rejected by them.
Atul who applied for 600 shares failed to pay the allotment money and his subsequent failure to call, his shares were forfeited.
Pass necessary Journal entries in the books of the company. 20

PART-B

Q.5 What do you understand by Liquidator's Final Statement of Account? When is it prepared and how? Assume the figures and explain the Liquidator's Final Statement of Account. 20

Q.6 a) Explain the factors which affect the Valuation of Goodwill. Discuss any two methods of valuation of Goodwill. 10
b) The balance sheet of Krishna Ltd is as follows:
**Equity and Liabilities:**

<table>
<thead>
<tr>
<th>Shareholder Fund</th>
<th>Non Current Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity Share Capital</td>
<td></td>
</tr>
<tr>
<td>1500 Equity Shares of `100 each fully paid up</td>
<td>80,000</td>
</tr>
<tr>
<td>20,000 Equity Shares of <code>20 each, </code>15 called-up</td>
<td></td>
</tr>
<tr>
<td>General Reserve</td>
<td></td>
</tr>
</tbody>
</table>

**Total:**

| 7,65,00 |

**Assets:**

<table>
<thead>
<tr>
<th>Current/Non Current Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Assets</td>
</tr>
<tr>
<td>Less: Depreciation Fund</td>
</tr>
<tr>
<td>Share issue Expenses</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

Assets are worth their book values. Interest on debentures is outstanding for six months. There was also an unrecorded liability of `10,000. Estimate the value of shares on the Net Asset Basis. Find out the Value of Shares.

Q.7 Discuss the following Accounting Standards:

a) As -15—Accounting for retirement benefits in the financial statements of employer.

b) As- AS- 5 -Net profit or loss for the period, prior period items and change in accounting policies.
Q.1 Answer the following questions:
a) Define consumption function.
b) What do you mean by the term double counting?
c) What is marginal efficiency of capital?
d) Define the term deflation.
e) Differentiate between stock and flow variable.
f) What is fiscal policy?
g) Define National Income.
h) What is Say’s law of market?
i) Mention any two instruments of monetary policy.
j) Differentiate between microeconomics and macroeconomics 2×10

PART-A

Q.2 How macroeconomics is different from microeconomics? Discuss the importance and limitations of macroeconomics. 20

Q.3 a) Explain briefly the main concepts of national income. 10
    b) Show with the help of a diagram the various flows of money in an open economy. 10

Q.4 Distinguish between MPC and APC. Explain the factors that determine the propensity to consume in an economy. 20

PART-B

Q.5 What is monetary policy? Explain the various instruments of monetary policy. Also, explain its objectives in a developing country like India. 20

Q.6 What do you understand by effective demand? What are its determinants? What is its importance? 20

Q.7 a) Discuss the various functions of Central Bank in the context of the Reserve Bank of India. 10
    b) Write short notes on the following:
       i) Demand Pull Inflation.
       ii) Cost Push Inflation. 5×2
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt **ANY TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Each question carries equal marks.

Q.1 Answer the following questions:
   a) Discuss few sources of stress.
   b) What is conflict management?
   c) Is there any relation between gender of a person and emotions? Give reasons.
   d) Briefly explain any two important skills of a manager.
   e) Discuss any two important traits required to be a leader.
   f) Explain positive and negative motivation.
   g) How do Type A personality differ from Type B?
   h) Discuss any two types of attitude.
   i) Is it possible to manage misbehaviour at workplace?
   j) How important are informal groups at workplace?  

**PART-A**

Q.2 a) Discuss the factors affecting individual's behaviour at workplace. How is it possible to control individual's behaviour at workplace?  

Q.3 a) With reference to Maslow's hierarchy of needs, discuss what can the management do to satisfy the various level needs of workers?  
   b) Write in detail the various elements of decision making process.  

Q.4 a) Explain how would you manage workforce diversity in an organization?  
   b) What is the process of building a team?  

**PART-B**

Q.5 Write short notes on the following:
   a) Organizational politics.  
   b) Types of communication.  
   c) Organizational culture.  
   d) Trait theory of leadership.  

Q.6 What do you understand by organizational structure? Discuss the various types of structures followed by organizations in these days.  

Q.7 a) How is it possible to manage change in an organization?  
   b) What is the role of leadership in bringing effectiveness in organizations?  

End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – Third Semester  
DATABASE MANAGEMENT SYSTEM (BBA-302)  

Time: 3 hrs.  Max Marks: 75
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

Q.1 **Answer in brief:**
   a) Expand DDL and DML.
   b) What is the purpose of SQL?
   c) How can one create a table using SQL?
   d) What is the use of Null values?
   e) Explain Virus.  

State whether the following statements are TRUE or FALSE:

f) The operator for set union of Relational Algebra is RUS.

g) A parent child relationship among the items in a database is established by a network model.

h) The symbol for attribute in E-R diagram.

i) A big data analytics is often defined by three V's volume, variety and velocity.

j) Insert operation is used to enter the new values in a database.

**PART-A**

Q.2  
a) Define DBMS. Explain the three level database architecture in detail.  
b) Differentiate between data and information.

Q.3  
Explain the concept of E-R diagram with an example.

Q.4  
Write short notes on following:
   a) Relational Algebra.
   b) Projection.
   c) Join.

**PART-B**

Q.5  
Define normal forms. Write the advantages and disadvantages of normalization in detail.

Q.6  
a) Define data warehouse. Explain characteristics of data in a data warehouse.
   b) What is the application of data mining?

Q.7  
Write short notes on the following:
   a) Mobile database.
   b) Firewalls.
   c) Security issues in database.
Q.1 Write short notes on the following:
   a) Cost centre.
   b) Treatment of overtime.
   c) Zero base budgeting.
   d) Control ratios.
   e) Apportionment.

   **PART-A**

Q.2 What are the objectives of cost accounting? Distinguish between cost accounting and management accounting.

Q.3 From the following data given by the personnel department, calculate the labour turnover rate by applying.
   a) Separation method.
   b) Replacement method.
   c) Flux method.

   Numbers of workers on the payroll are:
   At the beginning of the month  900
   At the end of the month  1100
   During the month 10 workers left
   40 persons were discharged and 150 workers were recruited. Of these, 20 workers were recruited in the vacancies of those leaving while the rest were engaged for an expansion scheme.

Q.4 Work out the machine hour rate for the following machine for the month of January, 2017
   Cost of Machine : ₹90,000/-
   Other charges, such as freight and installation : ₹10,000/-
   Working life : 10 years.
   Working hours : 2000 per year.
   Repair charges : 50% of depreciation.
   Power 10 units per hour @ 10 paisa per unit.
   Lubricating oil @ ₹3 per day of 8 hours.
   Consumable stores @ ₹8 per day of 8 hours.
   Wages of operator @ ₹4 per day.

   **PART-B**

Q.5 Define flexible budget. Bring out its importance as a budgeting technique. Also differentiate it from fixed budget.
Q.6 A company marketing a product supplies the following information.

<table>
<thead>
<tr>
<th>Qty.</th>
<th>Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>10,000</td>
<td>3</td>
<td>30,000</td>
</tr>
<tr>
<td>8,000</td>
<td>2.5</td>
<td>20,000</td>
</tr>
</tbody>
</table>

Calculate:
- a) Sales value variance.
- b) Sales volume variance.
- c) Sales price variance.

Q.7

a) Sales = ₹10,000/:-; Variable cost = ₹8,000/-
Calculation of P/V ratio.

b) Year | Sales (₹) | Net Profit (₹)
--------|----------|----------------
2011    | 20,000/- | 1,000/-
2012    | 22,000/- | 1,600/-

Calculate P/V ratio.

c) Fixed cost = ₹10,000; Profit = ₹8,000/-
Calculate contribution.

d) Sales = ₹50,000/:-; Variable cost = ₹20,000/-
Calculate contribution.

e) Actual sales = ₹1,00,000/- Break even sales = ₹80,000/-
Calculate margin of safety.
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from Part-A and **TWO** questions from Part-B. Each question carries equal marks.

Q.1 Write short notes on the following:
   a) Any two HR policies.
   b) Placement and induction.
   c) External sources of recruitment.
   d) Executive development programme.
   e) Career development.
   f) Two objectives of performance appraisal.
   g) Fringe benefits.
   h) Any two factors affecting wage and salary.
   i) HRD.
   j) Trade union.

   **2x10**

**PART-A**

Q.2 What is human resource management? Discuss the nature and functions of HRM in detail. **20**

Q.3 Write notes on the following:
   a) Human Resource Planning.
   b) Job Analysis.

   **10x2**

Q.4 Write a detailed note on training, stating its objectives and the various methods. **20**

**PART-B**

Q.5 “Performance appraisal in comparing the actual performance of an employee with the expected performance.” Discuss the statement and explain the process and methods of performance appraisal. **20**

Q.6 Write notes on the following:
   a) Essentials of wage and salary administration.
   b) Social security and welfare of employees.

   **10x2**

Q.7 What do you understand by industrial relations? Describe the nature and importance of industrial relations. **20**

End Semester Examination, Dec. 2017
Q.1 Answer the following questions in brief:
   a) Define product layout.
   b) What is variable cost?
   c) Define assignment problem.
   d) Define SPT.
   e) Give two objectives of work study.
   f) What is ABC analysis?
   g) Define carrying cost.
   h) Define plant-location.
   i) Explain long-time and short-time decisions.
   j) Define Quality.

2x10

PART-A

Q.2 Define production management. What are the activities involved in the
   production management?

20

Q.3 Write short notes on:
   a) Products.
       10
   b) Services.
       10

Q.4 What are the objectives of plant layout? Explain the factors that affect the
   plant layout.

20

PART-B

Q.5 a) What is production system? Write down merits and demerits of
     production to order and production to stock system.
     10
     b) Write in detail about Master Production Scheduling.
     10

Q.6 What are the objectives of production, planning and control? Give
   advantages of planning and control.

20

Q.7 a) What is inventory control? What are the objectives of inventory control?
     10
b) What is maintenance management? What is the importance of maintenance management?
Q.1  **Define the term:**
   a) Environment scanning.
   b) Social accounting.
   c) Balance of payment.
   d) Monetary policy.
   e) Economic reforms.

   1x5

   **Answer the following in brief:**
   f) Differentiate between business policy and corporate strategy.
   g) “India is a mixed economy.” Comment.
   h) Public vs Private sector.
   i) Benefits of Indians foreign trade policy.
   j) Significance of International Monetary Fund.

   3x5

**PART-A**

Q.2 What do you understand by Business Environment? Write the main determinants of micro and macro environment.

   20

Q.3  a) Critically examine the main features of New Industrial Policy 1991.

   10
   b) Describe the objectives and significance of special economic zone.

   10

Q.4 What do you understand by economic system? Discuss in brief various types of economic systems.

   20

**PART-B**

Q.5 Define industrial sickness. What are the internal and external causes of industrial sickness?

   20

Q.6  a) Explain in detail the challenges of MNCs in India.

   10
   b) Explain the problems faced by small-scale industries.

   10

Q.7 Define social responsibility. Discuss the factors in favour and against social responsibility in India.

   20
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fourth Semester
FINANCIAL MANAGEMENT (BBA-403)

Time: 3 hrs.  Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Write short notes on (any four):
   a) Reasons for time preference of money.
   b) Capital rationing.
   c) Working Capital.
   d) EBIT-EPS Analysis.
   e) Marginal cost of capital. 5×4

   **PART-A**

Q.2 What do you understand by ‘Financial Management’? Discuss the role of finance manager in any business. 20

Q.3 A project involves a net cash inflow of `3 lacs a year for three years and the cost of capital is 8%. Find out the present value of cash inflows. 20

Q.4 What is annuity? How does an ordinary annuity differ from annuity due? 20

   **PART-B**

Q.5 Write short notes on:
   a) Cash cycle.
   b) EOQ.
   c) Collection policy.
   d) ABC analysis of receivable. 5×4

Q.6 Briefly examine the various sources of long term financing in Indian industries. 20

Q.7 Explain the Walter’s dividend model. Discuss its assumptions and limitations. 20
End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – Fourth Semester  
FINANCIAL MANAGEMENT (BBA-403)

Time: 3 hrs.  
Max Marks: 100

Note: Attempt **Five** questions in all; **Q.1 is compulsory.** Attempt any **Two** questions from **Part-A** and **Two** questions from **Part-B.** Each question carries equal marks.

Q.1 Write short notes on **(any five):**
   a) Reasons for time preference of money.
   b) Capital rationing.
   c) Annuity.
   d) Working capital.
   e) EBIT-EPS analysis.
   f) Marginal cost of capital.
   
   **4x5**

**PART-A**

Q.2 What do you understand by ‘financial management’? Discuss the role of finance manager in any business.
   
   **20**

Q.3 A project involves a net cash inflow of Rs. 3 Lacs a year for three years and the cost of capital is 8%. Find out the present value of cash inflows.
   
   **20**

Q.4 Write short notes on the following:
   a) Explicit and Implicit cost of capital.
   b) Cost of retained earnings.
   c) Weighted average cost of capital.
   d) CAPM.
   
   **5x4**

**PART-B**

Q.5 Write short notes on:
   a) Cash cycle.
   b) EOQ.
   c) Collection policy.
   d) ABC analysis of receivables.
   
   **5x4**

Q.6 Examine the various sources of long-term financing in Indian industries in detail.  
   **20**
Q.7 What is meant by dividend policy? Examine the various factors determining the sound dividend policy of a business enterprise.

20

End Semester Examination, Dec. 2017
BBA (General and Banking) — Fourth Semester
FINANCIAL MANAGEMENT (BBA-403)

Time: 3 hrs.
Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. All questions carries equal marks.

Q.1 Write a short note on (ANY FIVE):
   a) Reasons for time preference of money.
   b) Capital rationing.
   c) Annuity.
   d) Working capital.
   e) EBIT-EPS analysis.
   f) Marginal cost of capital.

4×5

PART-A

Q.2 What do you understand by ‘Financial Management’? Discuss the role of a finance manager in the business.

20

Q.3 A project involves a net cash inflow of ₹3,00,000/- a year for three years and the cost of capital is 8%. Find out the present value of cash inflows.

20

Q.4 What is annuity? How does an ordinary annuity differ from annuity due?

20

PART-B

Q.5 Write a short note on:
   a) Cash cycle.
   b) EOQ.
   c) Collection policy.
   d) ABC analysis of receivable.

5×4

Q.6 Briefly examine the various sources of long term financing in Indian industries.

20

Q.7 Explain the Walter’s dividend model. Discuss its assumptions and limitations.

20
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fourth Semester
BUSINESS RESEARCH METHODS (BBA-404)

Time: 3 hrs. 
Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Short answer questions:
   a) Give two criteria of a good research.
   b) Define research problem.
   c) What are independent variables?
   d) Define a research design.
   e) Define ratio scale.
   f) Define quota sampling.
   g) Define open-ended questions.
   h) What are extraneous variables?
   i) What is observation method?
   j) Define information.

   2x10

   **PART-A**

   Q.2 Explain the meaning and significance of a research design in detail.

   20

   Q.3 What do you mean by research? Discuss the different steps involved in a research process in detail.

   20

   Q.4 What are the guiding considerations in the construction of a questionnaire?

   20

   **PART-B**

   Q.5 Write short notes on:
      a) Null hypothesis.

   10
Q.6 Mention the different types of report, particularly pointing out the differences between a technical report and a popular report.
20

Q.7 Write short notes on:
a) Convenience sampling.
10
b) Non-convenience sampling.
10
Q.1 Answer the following questions:
   a) State various modes of logistics.
   b) What is variety reduction?
   c) List any two principles of classifications.
   d) List out various types of materials stores.
   e) Define negotiation.
   f) What is FIFO?
   g) State any two objectives of value engineering.
   h) What do you mean by physical store?
   i) Write main objectives of material management.
   j) Explain the meaning of surplus.

Q.2 a) Explain 5 R’s of purchasing. Elaborate them with the help of suitable examples.  
   b) Bring out the advantages and disadvantages of centralized and decentralized purchasing in detail. 
   c) What is a purchase cycle? What are the activities constituting a typical purchase cycle?

End Semester Examination, Dec. 2017
BBA (General and Banking) — Fifth Semester
PURCHASE AND MATERIAL MANAGEMENT (BBA-501)

Time: 3 hrs. Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.5 “Distribution channel works as a link between the producer and consumers”. Discuss the statement. Also discuss the functions and the different levels of distribution channel.

Q.6 What do you understand by rural marketing? Explain the characteristics and the reasons for growing importance of rural marketing.

Q.7 Write short notes on the following:
   a) Social marketing.
   b) Relationship marketing.

PART-B

PART-A
Q.3 a) Define ‘vendor rating’. Discuss main techniques of vendor rating in purchase management. 
   b) Explain the process of vendor development in detail.  

Q.4 a) Discuss the relevant factors in make or buy decisions.
   b) Explain the purchase procedure in a manufacturing concern in detail.  

**PART-B**

Q.5 a) Explain the process of standardization with reference to manufacturing organization.
   b) Write a short note on ‘Materials Information System’. 

Q.6 Write short notes on *(any four)* of the following:
   a) Material cycle.
   b) Codification.
   c) Value analysis.
   d) Objective of store management.
   e) Inventory control.  

Q.7 a) Discuss the factors that influence the selection of mode of transport.
   b) What is obsolete material? Can obsolete items be disposed off? If yes, then explain how? 

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fifth Semester
COMPANY LAW (BBA-502)

Time: 3 hrs. 
Max Marks: 100 
No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B**. Each question carries equal marks.

Q.1 Write short notes on the following:
   a) Stages in the formation of company.
   b) Proxy.
   c) Difference between AGM and EGM.
   d) Removal of director.
   e) Power of liquidator.  

**PART-A**

Q.2 What is lifting of corporate veil? Explain in the context of companies with suitable examples.

Q.3 What is prospectus? What is ‘Red herring’ and ‘Book building’? Discuss with examples.

Q.4 What is meeting? Define voting and proxy in meeting. Also, define ‘Board Meeting’.

**PART-B**

Q.5 Who is auditor? What is the appointment process of an auditor? Explain rights and the power of auditors.
Q.6 What is winding up? What are the grounds for winding up by tribunal? What are the different types of voluntary winding up?

Q.7 Explain the following:
   a) Postal Ballot and e-ballot.
   b) CIN.
   c) NCLT.
   d) Insider trading.  

End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – First Semester  
BUSINESS MATHEMATICS (bba-1002)

Time: 3 hrs.  
Max Marks: 75  
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.  
Q.1 is compulsory. All questions carry equal marks.

Q.1 Short answer questions:
   a) If $2^x \times 2^{x+2} = 8$, find x.
   b) What do you mean by equal set?
   c) Define upper triangular matrix.
   d) If $a = 10$ and $r = 5$, then find $T_2$.
   e) Differentiate w.r.t $x : 2x^3 - 5x^2 + 3x + 8$.
   f) How many arrangements can be made out by using letters of the word ‘ANIL’?
   g) If $A \times B = \{(2, 1), (2, 2), (2, 3), (3, 1), (3, 2), (3, 3)\}$ then find the set $A$.
   h) Simplify: $2 \log 5 + 2 \log 2$.
   i) Write in set-builder from: $\{-1, 0, 1, 2, 3\}$.
   j) Construct a $2 \times 2$ matrix whose elements are given by $a_{ij} = i - j$. 

UNIT-I
Q.2  
\[ A = \{1, 3\} , \quad B = \{1, 2, 3, 4\} , \quad C = \{1, 2, 3, 4, 5, 6\} \quad \text{and} \quad \cup = \{1, 2, 3, 4, 5, 6, 7, 8, 9, 10\} , \]
then verify that
i) \[ A - (B \cap C) = (A - B) \cup (A \cap C) \]
ii) \[ (A \cup B) \cap C = A^c \cap B^c \]
b) Prove that: \[ A - B = A \cap B^c \]
c) In a group of 65 people, 40 like cricket, 10 like both cricket and tennis, determine.
   i) How many like tennis?
   ii) How many like tennis only?

Q.3  
\[ A = \{1, 2, 3\} , \quad B = \{2, 3, 4\} \quad \text{and} \quad C = \{4, 5\} \quad \text{; verify that} \]
i) \[ A \times (B \cap C) = (A \times B) \cap (A \times C) \]
ii) \[ A \times (B \cup C) = (A \times B) \cup (A \times C) \]
b) Out of 40 students in a class, 16 study English, 22 Accounts and 26 Economics, 5 study English and Economics, 14 Study Accounts and Economics and 2 study all the three subjects. If each student studies at least one of the three subjects, find the number of students who study?
   i) English and Accounts.
   ii) English and Accounts but not Economics.

UNIT-II

Q.4  
\[ 3^x + 2^y = 5 \quad \text{and} \quad 2^{x+y} + 3^{x+y} = 41 \]
\[ \log \frac{x+y}{7} = \frac{1}{2} (\log x + \log y) , \quad \frac{x}{y} + \frac{y}{x} = 47 . \]
b) If \[ x = \frac{2}{3^3 + 3^1} \], show that: \[ x^3 - 9x - 12 = 0 . \]

UNIT-III

Q.5  
\[ 7 + 77 + 777 + \ldots \text{L L L} \] to \( n \) terms.

Q.6  
\[ 6x + y - 3z = 5 \]
\[ x + 3y - 2z = 5 \]

UNIT-IV
Q.9  a) If \( y = \left( x - \sqrt{1 + x^2} \right) \), prove that \( \left( 1 + x^2 \right) \left( \frac{dy}{dx} \right)^2 = y^2 \).

b) If \( y = x \log y \), prove that \( \frac{dy}{dx} = \frac{y^2}{x(y-x)} \).

End Semester Examination, Dec. 2017
BBA (Gen) / BBA (Banking) - First Semester
FINANCIAL ACCOUNTING (bba-1003)

Time: 3 hrs
Max Marks: 75
No. of Pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.

Q.1 is compulsory. All questions carries equal marks.

Q.1 State whether the following statements are TRUE or FALSE:

a) Purchase journal is meant for recording all purchases of goods.

b) Depreciation of fixed assets is a capital expenditure.

c) Outstanding salaries are shown as an assets.

d) Cheque issued but not cleared will reduce the balance as per cash book.

e) Sales book records all the cash sales.

f) Ledger is a set of accounts.

Fill in the blanks:


g) Interest on drawings is \___________\.
i) Life membership fees is a ______________ receipt.


UNIT-I

Q.2 Define accounting. State its functions and the persons who should be interested in accounting information. 15

Q.3 Write short notes on:
   a) Users of financial accounting information.
   b) Dual aspect concept of accounting.
   c) Accounting process. 5x3

UNIT-II

Q.4 a) Prepare a cash book from the following transactions:

<table>
<thead>
<tr>
<th>(Amount in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan., 1 Opening balance : Cash 3000/- Bank 4000/-</td>
</tr>
<tr>
<td>Jan., 4 Rent paid by cheque 2000/-</td>
</tr>
<tr>
<td>Jan., 6 Goods sold in Cash 3000/-</td>
</tr>
<tr>
<td>Jan., 8 Paid to ‘M’ by cheque 2000/- and earned as Cash Discount 200/-</td>
</tr>
<tr>
<td>Jan., 10 Cash purchases 15000/-</td>
</tr>
<tr>
<td>Jan., 12 Cash sales to ‘R’ 20000/-</td>
</tr>
<tr>
<td>Jan., 20 Received a cheque from ‘S’ and allowed discount 2000/- 100/-</td>
</tr>
<tr>
<td>Jan., 31 Salaries paid 5000/-</td>
</tr>
<tr>
<td>Jan., 31 Cash deposited into bank 1000/-</td>
</tr>
<tr>
<td>Jan., 31 Cheque received from ‘S’ is deposited into bank</td>
</tr>
</tbody>
</table>

10

b) Explain the rules regarding posting of transactions into the ledger. 5

Q.5 Define Trial Balance. Why and how is it prepared? “Is trial balance is a conclusive proof of accuracy”. Explain the statement. 15

UNIT-III

Q.6 On 1st April, 2008, Delhi Mills purchased a plant for Rs.2,00,000/- and paid Rs.20,000/- as carriage. On 1st July, 2011 the plant was sold for Rs.80,000/- and a new plant was purchased for Rs.1,00,000/-. Prepare plant and depreciation accounts from 2008 to 2012. Depreciation is charged at 10% p.a. and books are closed on 31st March every year. (Diminishing balance method). 15

Q.7 a) Discuss the merits and demerits of diminishing balance method. 8
   b) Explain the reasons of difference between the cash book and pass book balances. 7

UNIT-IV
Q.8  a) Differentiate between ‘Receipt and Payment’ account and ‘Income and expenditure’ account.  
     b) Explain the objectives of a final account.  

Q.9  Differentiate between income and expenditure and receipt and payment accounts. What steps are taken to prepare ‘Income and Expenditure Account’ from a ‘Receipt and Payment Account’?

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End Semester Examination, Dec. 2017  
BBA (Gen) / BBA (Banking) - First Semester 
COMPUTER FUNDAMENTALS (bba-1004)

Time: 3 hrs  
Max Marks: 50  
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit. Q.1 is compulsory. All questions carry equal marks.

Q.1  a) Name two applications where plotters are used.  
     b) Resolution of printer is measured in _______.  
     c) How many valid digits are there in the following number systems?  
        i) decimal  
        ii) binary  
        iii) octal  
        iv) hexadecimal  
     d) The output quality of a printer is measured by _______.  
     e) The number $^{(1000)}_2$ is equivalent to $(^{_____}_{10})$.  
     f) _______ number system uses numbers and letters as symbols.
UNIT-I

Q.2 Differentiate between:
   a) Desktop computer and Notebook computer.  5
   b) Analog and digital computer.  5

Q.3 Define the following:
   a) Types of software
   b) Hybrid computer
   c) Super computer
   d) Micro computer  2½x4

UNIT-II

Q.4 Perform binary subtraction on the following binary numbers:
   a) 111000, 011010  5x2
   b) 1111, 1001

Q.5 a) Write a short note on ‘character codes’.  8
    b) What is number system?  2

UNIT-III

Q.6 Describe how an audio response system works. Name two applications of an audio response system. 10

Q.7 a) Discuss various functions of operating system.  6
    b) Write a short note on ‘virtual memory’.  4

UNIT-IV

Q.8 Explain briefly the use of computers in:
   a) Education.  5x2
   b) Government

Q.9 Write a detailed note on ‘desktop publishing system’.  10

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – First Semester
MICROECONOMICS FOR BUSINESS DECISIONS (bba-1006)

Time: 3 hrs  Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.
Q.1 is compulsory. All questions carry equal marks.

Q.1 Fill in the blanks:
   a) Human wants are ____________.
   b) IC is _________ to the point of origin.
   c) In Micro Economics, we study _________ units.
   d) _________ is the power of goods to satisfy human wants.
   e) Law supply does not apply on _______.  1x5

   Answer the following questions in short:
   f) Differentiate between Micro and Macro Economics.
g) Define opportunity cost.
h) Draw supply schedule and supply curve.
i) What is Micro economics equilibrium?
j) Define utility.  

**UNIT-I**

Q.2 Explain the concept of price elasticity of demand and its degree. What is its importance?  

Q.3 Explain the law of demand. Why does demand curve slope downward to the right? Explain the circumstances in which demand curve slopes upwards.  

**UNIT-II**

Q.4 Explain the law of diminishing marginal utility. Discuss its importance and limitations of this law.  

Q.5 Explain the consumer’s equilibrium with the help of indifference curve. Also, discuss the properties of indifference curve.  

**UNIT-III**

Q.6 Discuss the various concepts of cost curves. How do they differ between short run and long run?  

Q.7 Distinguish between the following:
a) Internal and External economics of scale.  
b) Returns to a factor and returns to a scale.  

**UNIT-IV**

Q.8 Define Market. Differentiate between perfect market, monopoly and monopolistic market in detail.  

Q.9 Write shorts notes on the following:
a) Modern theory of distribution.  
b) Price discrimination.
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Second Semester
PRINCIPLES OF MANAGEMENT (bba-2001)

Time: 3 hrs  
Max Marks: 75  
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit. Q.1 is compulsory. All questions carry equal marks.

Q.1 Short answer questions:
   a) Define centralisation.
   b) Define management.
   c) What are the advantages of planning?
   d) Define strategy.
   e) Define controlling.

Fill in the blanks:
   f) Full form of PERT is ________.
   g) Henri Fayol laid down ________ principles.
h) Essential skills of managers are ______ and ______.
i) ______ is the technique for coordination.
j) Elements of communication are _____ and ______.

**UNIT-I**

Q.2 Explain the importance of management. Describe whether management is a Science or Art.  

Q.3 Write short notes on:
   a) Scientific management.
   b) Levels of management.

**UNIT-II**

Q.4 Define ‘planning’. What are the different types of planning?

Q.5 Define the term leadership. Discuss the different styles of leadership, pointing out merits and demerits of each.

**UNIT-III**

Q.6 Define decision-making. Explain the various steps of decision-making.

Q.7 Write short notes on:
   a) Delegation of authority.
   b) Formal and informal organization.

**UNIT-IV**

Q.8 Define control and describe the process of control.

Q.9 Write short notes on:
   a) CPM.
   b) Types of budget.

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**End Semester Examination, Dec. 2017**

BBA (GEN) / BBA (BANKING) – Second Semester
MACROECONOMIC ANALYSIS AND POLICY (bba-2002)

Time: 3 hrs  
Max Marks: 75  
No. of pages: 1

Note: Attempt **FIVE** questions in all; **taking at least ONE question** from each Unit. **Q.1 is compulsory.** All questions carry equal marks.

Q.1 **Fill in the blanks:**
   a) The main objective of monetary policy is ______ and _____.
   b) Macroeconomic equilibrium happens when ______ is equal to ______.
   c) Multiplier is _____.

   **Answer in brief:**
d) Differentiate between ‘stock’ and ‘flow variable’.

e) Write any two functions of Central Bank.

f) Define ‘secular consumption function’.

g) What do you mean by term direct tax?

h) Define ’monetary flow of national income’.

UNIT-I

Q.2 a) Explain the nature, scope and limitation of macroeconomics.

b) Explain the circular flow of income in open economy.

UNIT-II

Q.3 Define ‘trade cycles’. Explain different phases of trade cycles and their causes.

UNIT-III

Q.4 Explain and illustrate the concept of multiplier. Discuss its working. What are its main limitations?

Q.5 Define ‘propensity to consume’. Explain the measures which can be adopted to raise it.

UNIT-IV

Q.6 a) Describe the objectives of fiscal policy in a developing economy.

b) Explain the method of controlling public debts.

Q.7 a) Differentiate between direct and indirect taxes.

b) Explain various instruments of fiscal policy.

Q.8 Differentiate between ‘commercial’ and ‘central bank’. Explain the functions of central bank.

Q.9 Write short notes on following:

a) Components of supply of money.

b) Objectives of monetary policy.

c) Causes of inflation.
Q.1 **Fill in the blanks:**

a) Discount on the issue is in the nature of _______ loss. (Capital / Revenue)

b) Debenture represents the ________ of a company. (Long-Term loan / Director Share)

c) Dividend paid during the year, before ascertainment of profits for the year is called _______. (Final Dividend/ Proposed Dividend/ Interim Dividend)

d) Goodwill is _______. (Tangible Asset/ An Intangible Assets/ Fixed Assets)

e) Buy back of shares should be authorized by __________ of the company. (Articles / Memorandum of Association)

1x5

**Explain the following questions in brief:**

f) Preliminary Expenses.

g) Pro rata allotment of shares.

h) Redemption of debentures through conversion into shares.

i) Profit and loss prior to incorporation.

j) Cumulative preference shares.

2x5

**UNIT-I**

Q.2 A Ltd. makes an issue of 10,000 shares of `100 each, payable as follows:

On application & allotment `50

On first call `25

On second call `25

Members holding 400 shares did not pay the second call and the shares were duly forfeited, 300 of which reissued as fully paid at `80 per share. Pass necessary journal entries in the books of company.

15

Q.3 Discuss the various methods of alteration of share capital in detail.

15

**UNIT-II**

Q.4 What is underwriting? Explain the various types of underwriting agreements with the advantages of underwriting.

15

Q.5 What journal entries will be made in the following cases?

i) A company issued `40,000/-, 12% debentures at par, redeemable at par.

ii) A company issued `40,000/-, 12% debentures at a discount of 10% redeemable at par.

iii) A company issued `40,000/-, 12% debentures at a premium of 5% redeemable at par.

iv) A company issued `40,000/-, 12% debentures at par, redeemable at 10% premium.

v) A company issued `40,000/-, 12% debentures at a discount of 5% and redeemable at 5% premium.
UNIT-III

Q.6 Discuss the following accounting standards:
   a) AS – 15 (Accounting for retirement benefits in the financial statements of employer)
   b) AS – 29 (Net profit or loss for the period, prior period to items and change in accounting policies) 7½x2

Q.7 What do you understand by Liquidator's Final Statement of Account? When is it prepared and how? Assume the figures and explain the Liquidator's Final Statement of Account.
   15

UNIT-IV

Q.8 What is the need for valuation of shares? Discuss any factors affecting the valuation of shares. 15

Q.9 Explain the factors which affect the valuation of goodwill. Discuss any two methods of valuation of goodwill. 15

End Semester Examination, Dec.2017
BBA (GEN) / BBA (BANKING) – Second Semester
INTRODUCTION TO MS OFFICE AND MULTIMEDIA (bba-2004)

Time: 3 hrs
Max Marks: 50
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each
Unit. Q.1 is compulsory. All questions carry equal marks.

Q.1 a) Under which menu typeface option will come under which menu?
   i) Edit.
   ii) View.
   iii) Format.
   iv) Tools.

b) Name two word-processing software.

c) Ctrl + N used to:
   i) Save document.
   ii) Open document.
   iii) New document.
   iv) Close document.

d) Which of the following is not valid version of MS office?
   i) Office XP.
   ii) Office Vista.
   iv) None of these.

e) Name four data formats in Excel.

f) How do you wrap the text within a cell?

g) Define the term multimedia.

h) The process of removing unwanted part of an image is called.
   i) Hiding.
   ii) Bordering.
   iii) Cropping.
   iv) Cutting.

i) In which Microsoft Office product do you work with animations?
   i) Excel.
   ii) Word.
   iii) Power Point.
   iv) Publisher.

j) Define the term ‘template’.

1x10

UNIT-I

Q.2 Define the term ‘mail merge’. How do you use mail merge?

10

Q.3 What is Word Processor? Explain its features in detail.

10

UNIT-II

Q.4 List out the features of PowerPoint presentations in detail.

10
Q.5 What are the applications of Power Point presentations in different fields? Explain in detail.  
10

UNIT-III

Q.6 What is an electronic spread sheet? Explain the application areas of spread sheets.  
10

Q.7 List the functions used in MS-Excel.  
10

UNIT-IV

Q.8 What are the building blocks of multimedia? Also write a short note on authoring tools of multimedia.  
10

Q.9 Write various application areas of multimedia with suitable example.  
10
Q.1 Answer the following:
   a) Define ‘scientific management’.  
   b) Differentiate between power and authority.  
   c) Draw a diagram on Maslow’s need hierarchy theory of motivation.  
   d) Differentiate between theories X and Y.  
   e) What is the difference between team and team work?  
   f) Define ‘conflict’.  
   g) What is the difference between positive and negative reinforcement?  
   h) What is meant by social class?

UNIT-I

Q.2 What is organisational behaviour? Discuss the disciplines that contribute to organisational behaviour.

Q.3 Write short notes on the following:
   a) Human Relations Approach.
   b) Contingency Approach.
   c) Autocratic Approach.

UNIT-II

Q.4 Define ‘personality’. Explain the personality traits that shape the personality of individuals.

Q.5 Discuss the concept of perception. Also, explain the factors affecting it.

UNIT-III

Q.6 Define ‘learning’. Briefly discuss the theories that explain the classical conditioning and operant conditioning.
Q.7 Explain the term ‘group dynamics’. Classify the groups with their relative merits and demerits.

UNIT-IV

Q.8 Define group decision-making. Discuss the techniques of group decision making.

Q.9 Define team norms. Briefly explain the stages of team development.

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Second Semester
QUANTITATIVE ANALYSIS (bba-2006)

Time: 3 hrs. Max Marks: 75
No. of pages: 2

Note: Attempt **FIVE questions in all**; **taking at least ONE question** from each **UNIT**.
**Q.1 is compulsory.** All questions carry equal marks.

Q.1 Short answer question:
- a) Find mode of the series: 5,9,8,5,9,11,8,5,4,8,5.
- b) Write down formula of median for continuous series.
- c) What do you mean by Harmonic mean?
- d) Find geometric mean of the numbers: 2, 4 and 8.
- e) What do you mean by seasonal variations?

True or False:
- f) The value of correlation coefficient is -1.8.
- g) Seasonal variations are regular in nature.
- h) Geometric mean is always greater than Harmonic mean.
- i) Paasche’s Index number satisfies both time reversal and factor reversal test.
- j) Harmonic mean is the best average.

**UNIT-I**

Q.2 a) What do you mean by statistics? What are the functions and scopes of statistics?

8

b) What do you mean by classification? Explain different kinds of classification. 7

Q.3 a) Draw a suitable bar diagram:

<table>
<thead>
<tr>
<th>Corporate sector profits (Rs. Crores)</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Profit</td>
<td>3104</td>
<td>3123</td>
</tr>
</tbody>
</table>
b) Draw more than Ogive curve for the following data:

<table>
<thead>
<tr>
<th>C.I.</th>
<th>f</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>8</td>
</tr>
<tr>
<td>10-20</td>
<td>11</td>
</tr>
<tr>
<td>20-30</td>
<td>19</td>
</tr>
<tr>
<td>30-40</td>
<td>24</td>
</tr>
<tr>
<td>40-50</td>
<td>10</td>
</tr>
<tr>
<td>50-60</td>
<td>6</td>
</tr>
<tr>
<td>60-70</td>
<td>3</td>
</tr>
</tbody>
</table>

**UNIT-II**

Q.4  

a) The score of two batsmen A and B in ten innings is as given below:

<table>
<thead>
<tr>
<th></th>
<th>A:</th>
<th>B:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>39</td>
<td>88</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>15</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>29</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>35</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>48</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>56</td>
</tr>
<tr>
<td></td>
<td>72</td>
<td>48</td>
</tr>
<tr>
<td></td>
<td>53</td>
<td>39</td>
</tr>
</tbody>
</table>

i) Who is a better batsman?  
ii) Who is more consistent?

b) A man covers 1st 40 km at an average speed of 60 km/hr, another 40 km at an average speed of 49 km/hr and last 20 km at 35 km/hr. Find the average speed of the entire journey.

Q.5  

Calculate mean, median, mode, Q1, D5, and P33 for the data given below:

<table>
<thead>
<tr>
<th>C.I.</th>
<th>f</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-8</td>
<td>3</td>
</tr>
<tr>
<td>8-16</td>
<td>9</td>
</tr>
<tr>
<td>16-24</td>
<td>14</td>
</tr>
<tr>
<td>24-32</td>
<td>18</td>
</tr>
<tr>
<td>32-40</td>
<td>11</td>
</tr>
<tr>
<td>40-48</td>
<td>3</td>
</tr>
<tr>
<td>48-56</td>
<td>1</td>
</tr>
</tbody>
</table>

**UNIT-III**

Q.6  

a) Calculate Spearmen’s Rank Correlation for the data given below:

<table>
<thead>
<tr>
<th>X:</th>
<th>39</th>
<th>41</th>
<th>58</th>
<th>41</th>
<th>36</th>
<th>32</th>
<th>39</th>
<th>41</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y:</td>
<td>108</td>
<td>100</td>
<td>98</td>
<td>100</td>
<td>108</td>
<td>96</td>
<td>104</td>
<td>111</td>
</tr>
</tbody>
</table>

b) What do you mean by regression? Write the properties of regression coefficients.

Q.7  

a) Find regression equation of price on sales for the data given below:

<table>
<thead>
<tr>
<th>Price</th>
<th>120</th>
<th>135</th>
<th>129</th>
<th>118</th>
<th>116</th>
<th>125</th>
<th>129</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>18</td>
<td>22</td>
<td>19</td>
<td>25</td>
<td>28</td>
<td>31</td>
<td>26</td>
</tr>
</tbody>
</table>

Find price when sales is 20.

b) What do you mean by correlation? Write the properties of correlation.

**UNIT-IV**

Q.8  

Calculate Paasche’s Index number and verify that it satisfies time reversal and factor reversal test or not for the given data:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>11</td>
<td>22</td>
<td>13</td>
<td>28</td>
</tr>
<tr>
<td>B</td>
<td>9</td>
<td>17</td>
<td>11</td>
<td>22</td>
</tr>
</tbody>
</table>
Q.9  
a) What do you mean by time series? What are the components of time series?  

b) Find the trend values from the following series by using the least square method:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales: (in thousands tons)</td>
<td>108</td>
<td>113</td>
<td>124</td>
<td>126</td>
<td>128</td>
<td>131</td>
</tr>
</tbody>
</table>

End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – Third Semester  
COST AND MANAGEMENT ACCOUNTING (bba-3001)

Time: 3 hrs.  
Max Marks: 75  
No. of pages: 2  

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.  
Q.1 is compulsory. Marks are indicated against each question.

Q.1  
**Fill in the blanks:**

a) In ______ technique only variable cost is charged to product cost.
b) In direct labour is included in ______.
c) P/V ratio = ______.
d) Contribution = ______.
e) Difference between standard and actual is ______.  

**Explain the following (Two or three sentences):**

f) Product cost.
g) Period cost.
h) Sunk cost.
i) Prime cost.
j) Overhead cost.

**UNIT-I**

Q.2  
Explain the distinction between cost accounting and management accounting. Discuss the main objective of cost accounting?
Q.3 Explain briefly:  
a) Explicit and implicit costs.  
b) Controllable and uncontrollable costs.  
c) Essentials of cost accounting system.  

UNIT-II

Q.4 What do you mean by ‘labour turnover’? What are the costs associated with it? How would you treat these costs in cost accounting?  

Q.5 Calculate machine hour rate on the basis of 13 week period which is equal to 3 calendar months using following particulars:  
Total hours per week : 48 hours  
Maintenance time included in above : 2 hours  
Setting up time included in above : 2 hours  
Operator wages p.m. : ₹650/-  
Supervisor salary (for 3 machines) : ₹1,500/-  
Value of machine (depreciation@10%) : ₹180,000/-  
Repairs and maintenance (per annum) : ₹16,000/-  
Consumable stores per annum : ₹30,000/-  
Rent, rates and taxes : ₹5,000/-  
Power is consumed @ 40 paisa per unit and 15 units per hour. Power is required only at a time of production. The operation and supervisor are permanent and repairs, maintenance, consumable stores are variable.  

UNIT-III

Q.6 A company is producing a product which is sold at ₹50 P.U. Variable cost is ₹35 per unit and fixed cost amount ₹12 lakhs per annum? You are required to calculate:  
a) P/V ratio and BEP sales.  
b) New BEP sales if variable cost increased by ₹3 per unit.  

Q.7 Define marginal cost. What are the advantages of using marginal costing technique?  

UNIT-IV

Q.8 The following information is available for the month of October 2013:  
Material purchased 20,000 units costing ₹88,000/-.  
Material consumed 19000 units.  
Unit produced 1800 units.  
Standard direct material rate is ₹4 per unit and standard input is 10 units for production of 1 unit.  
You are required to calculate material variances.  

Q.9 Define flexible budget. Bring out its importance as a budgeting technique. Also, differentiate it from fixed budget.
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Third Semester
PRODUCTION MANAGEMENT (bba-3003)

Time: 3 hrs  Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each
UNIT.
Q.1 is compulsory. All questions carry equal marks.

Q.1 Answer the following:
a) What is scheduling?
b) Define carrying cost.
c) Define control chart.
d) Define product layout.
e) Define method study.
f) What is corrective maintenance?
g) Define assembly line.
h) Full form of EOQ is ___________.

2x7
1

UNIT-I

Q.2 Define production management. What are the activities and importance of
production management?

15

Q.3 Discuss the historical development of production and operations
management. 15

UNIT-II
Q.4 What are the various factors considered for locating a plant? How do you decide a layout after locating the plant?

15

Q.5 Write short notes on:
   a) Importance of purchasing management.
      7
   b) Difference between products and services.
      8

UNIT-III

Q.6 Discuss briefly the various elements of production, planning and control.

15

Q.7 Write short notes on the following:
   a) Motion Study.
      7
   b) Work Study.
      8

UNIT-IV

Q.8 What is maintenance? Discuss its scope and importance.

15

Q.9 Discuss the various techniques of inventory control.

15

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Third Semester
DATABASE MANAGEMENT SYSTEM (bba-3004)

Time: 3 hrs
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.
Q.1 is compulsory. All questions carry equal marks.

Q.1 a) Write the full form of SQL.
   b) A _________ is used to define overall design of the database.
      i) Schema
      ii) DDL
      iii) Code
      iv) Application Program
   c) _________ command can be used to insert a record into a table.
      i) Alter
      ii) Update
      iii) Create
      iv) Insert
d) What is the significant use of null values?
e) What are the uses of multimedia database?  

**UNIT-I**  
Q.2 What is a DBA? What are its important functions and responsibilities?  
Q.3 What do you mean by file processing system approach? Differentiate between file processing system and DBMS.  

**UNIT-II**  
Q.4 What is normalization? List out the normal forms. Explain 1NF and 2NF with examples.  
Q.5 What do you mean by E-R diagram? List out the symbols used in it. Give any one example of it.  

**UNIT-III**  
Q.6 What do you understand by authorization? How are users authenticated to the database?  
Q.7 Write short notes on:  
   a) Database recovery.  
   b) Firewalls.  

**UNIT-IV**  
Q.8 What is data warehouse? What are its advantages and limitations?  
Q.9 Write short notes on:  
   a) Spatial database.  
   b) Mobile database.  

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**End Semester Examination, Dec. 2017**  
**BBA (GEN) / BBA (Banking) – Third Semester**  
**WORKSHOP ON ENVIRONMENTAL STUDIES (bba-3005)**  
Time: 3 hrs  
Max Marks: 75  
No. of pages: 1  
Note: Attempt **FIVE** questions in all; **taking at least ONE question** from each **Unit**.  
**Q.1 is compulsory.** All questions carry equal marks.  

Q.1 Fill in the blanks:  
a) Each and every relationship of an organism with this environment is called __________.  
b) Environment day is celebrated on __________.  
c) Soil erosion can be prevented by __________.  
d) The Chipko movement in Garhwali region was initiated by __________.  
e) The store house of biodiversity is __________.  
f) The term ‘ecology’ was coined by __________.  
g) Most biotic resources are __________.  
h) Every step in a food chain represents a __________.  
i) Cancer of skin and burns are due to __________.
j) Ozone layer in upper atmosphere is being destroyed by __________.

UNIT-I

Q.2 Define ‘deforestation’. What are the major advantages of forests? Explain their ecological uses.

Q.3 Elaborate renewable and non-renewable energy resources by giving suitable examples.

UNIT-II

Q.4 What is meant by biodiversity? Why is it important to conserve biodiversity?

Q.5 Write a note on benefits and uses of biodiversity. Differentiate between in-situ and ex-situ methods of biodiversity conservation.

UNIT-III

Q.6 Discuss the major issues and problems related to rehabilitation of the displaced people.

Q.7 What are the problems and concerns involved in solid waste management? Discuss the control measures for urban and industrial waste.

UNIT-IV

Q.8 What is the role of women welfare and empowerment in population control?

Q.9 ‘In terms of continents and countries, the world’s population is very ill-balanced’. Explain.
Q.1 Define the following terms in brief:
   a) Presentation.
   b) Speech.
   c) Skill.
   d) Emotional presentation.
   e) Humorous presentation.
   f) Visual-aids.
   g) Note-cards.
   h) Value-added presentation.
   i) Presentation boosters.
   j) Objective.

   1x10
Q.2 Design a presentation on the topic “child labour” to evoke the emotions of your audience. You can start by explaining a role-play followed by slides.  
10

Q.3 Give a motivational presentation to your colleagues to inspire them to start coming to office in a car pool in order to save time and fuel; also to reduce the parking space which is not enough.  
10

UNIT-II

Q.4 Write short notes on (any two): 
- a) Group discussions.
- b) Fish bowl method of presentation.
- c) Role-plays.  
10

Q.5 “A planned presentation is definitely more effective than an unplanned one”. Discuss the above statement bringing out the difference between the two.  
10

UNIT-III

Q.6 Why research is important before giving a presentation? Highlight the places from where you can do the research for the topic.  
10

Q.7 Write short notes on the following: 
- a) Motivation.
- b) Role-plays  
10

UNIT-IV

Q.8 Design a presentation with slides in order to inspire your team members to improve their relations with each other in order to make the team effective.  
10

Q.9 As the CEO of ABC international you have come to know that the employees are angry and dissatisfied with the latest promotions in your department. Write a presentation to build trust among your employees.  
10
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fourth Semester
INDIAN BUSINESS ENVIRONMENT (bba-4001)

Time: 3 hrs  
Max Marks: 75
No. of pages: 1

Note: Attempt **FIVE** questions in all; **taking at least ONE question** from each **Unit**.  
**Q.1 is compulsory.** All questions carry equal marks.

Q.1 Write short notes on the following:
   a) Any three objectives of EXIM policy.  
      3
   b) SWOT analysis.  
      2
   c) Social audit.  
      2
   d) Industrial licensing.  
      2
   e) Two functions of BSE.  
      2
   f) Socialism economy.  
      2
   g) Balance of payment (BOP).  
      2

**UNIT-I**
Q.2 What do you understand by a mixed economy? Discuss the features and advantages of a mixed economy.  

Q.3 Discuss business environment along with the factors affecting it in detail.  

UNIT-II  
Q.4 What is meant by industrial sickness? Discuss the reasons for industrial sickness in detail.  

Q.5 Discuss the industrial policy 1991 in detail.  

UNIT-III  
Q.6 Write notes on following:  
a) Functions of SEBI.  
b) Factors causing adverse balance of payments in India.  

Q.7 Discuss EXIM policy in detail.  

UNIT-IV  
Q.8 Discuss globalization along with the features and advantages of globalization.  

Q.9 What do you mean by multi-national corporations (MNCs)? Discuss the advantages of MNCs for an economy and the challenges faced by MNCs.  

End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – Fourth Semester  
FINANCIAL MANAGEMENT (bba-4002)  

Time: 3 hrs  
Max Marks: 75  
No. of pages: 1  

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit. Q.1 is compulsory. All questions carry equal marks.

Q.1 Fill in the blanks:  
a) The main objective of financial management is _______.  
b) The role of finance manager is ______ of funds.  
c) Working capital decision concerned with the management of ______.
d) Among all long term sources of finance ______ carries maximum cost.
e) Investing Rs. ______ for 3 years @ 10% will amount to Rs. ______

**2x5**

**State whether the following statements are TRUE or FALSE:**
f) Return means the total gain or loss expected on the investment.
g) Money has no time value.
h) An annuity is an equal series of cash flow.
i) The term capital structure includes also financial structure.
j) There is a reverse relationship between risk and return.

**1x5**

**UNIT-I**

Q.2 Explain the organizational structure of finance department. Explain the functions of a finance manager. **15**

Q.3 “Financial management has expanded in its scope during last few decades.” Examine the modern approach to the scope of financial management. **15**

**UNIT-II**

Q.4 What is meant by weighted average cost of capital? How is it computed? Illustrate with an example. **15**

Q.5 Vikas Ltd. is considering purchase of an equipment costing Rs. 2,50,000/- having 6 year life with Rs. 10,000/- as salvage value. Its annual maintenance cost is Rs. 35,000/-. Per unit selling price of output produced using this equipment is Rs. 5/- and variable cost is Rs.2. Estimated sale is 1,00,000 units per year. Firm uses straight line depreciation method and tax rate is 30%. Cost of capital is 10%. Calculate the net present value of this equipment.

<table>
<thead>
<tr>
<th>Year</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>PV factor @ 10%</td>
<td>.909</td>
<td>.826</td>
<td>.751</td>
<td>.683</td>
<td>.621</td>
<td>.564</td>
</tr>
</tbody>
</table>

**UNIT-III**

Q.6 Explain financial and operating leverages. Explain the relevance of leverages for finance managers. **15**

Q.7 Define ‘capital structure’. Discuss the factors that contribute in designing an optimum capital structure. **15**

**UNIT-IV**

Q.8 a) Does a stable dividend policy affect the value of a firm? Justify your answer.
b) Explain giving suitable examples the Walters model to determine dividend policy. **15**

Q.9 Write short notes on:
a) EOQ
b) Cash Management

15
Q.1 Write short notes on the following:
   a) The importance of marketing information system. 3
   b) Selling concept. 2
   c) Positioning. 2
   d) Branding. 2
   e) Packaging. 2
   f) Wholesaler. 2
   g) Retailer. 2

UNIT-I

Q.2 What do you mean by marketing concept? Discuss the objectives of marketing and the various marketing mix elements in detail. 15

Q.3 What is marketing environment? Discuss in detail. 15

UNIT-II

Q.4 Write notes on the following:
   a) Market segmentation.
   b) Target market. 7½x2

Q.5 Discuss market research and its importance in detail. Also discuss the methods of conducting marketing research. 15

UNIT-III

Q.6 What is product life cycle (PLC)? Describe the strategies used in each life cycle stage of PLC. 15

Q.7 Write notes on the following:
   a) Process of new product development.
   b) Product line and product mix decisions. 7½x2

UNIT-IV

Q.8 What do you mean by advertising? Discuss the importance of advertising and the factors to be considered while selecting the media for advertising. 15

Q.9 Discuss personal selling and its objective. Also discuss the process of personal selling in detail. 15
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fourth Semester
BUSINESS RESEARCH METHOD (bba-4004)

Time: 3 hrs.    Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.
Q.1 is compulsory. All questions carry equal marks.

Q.1  a) What could be the source of primary data?
     b) Name variables in the research.
     c) Write any problem in research.
     d) Write any one sampling technique.
     e) Write any one test of statistical significance.
     f) State the difference between schedule and questionnaire.
     g) Frame a hypothesis.
     h) State the difference between qualitative and quantitative research.
     i) What do you mean by sample size?
     j) Meaning of univariate tests of statistical significances.

1½ x 10

UNIT-I

Q.2 What do you mean by business research? Explain the steps in business research process in detail.

15

Q.3 Elaborate inductive and deductive approaches to research.

15

UNIT-II

Q.4 How research design differs with the type of research? Explain one research design for any one type of research.

15

Q.5 What do you mean by exploratory research? How it is carried on?

15

UNIT-III

Q.6 What do you mean by a sample and sampling design? What are the various methods of sampling? Explain briefly any one of them.

15

Q.7 What are the various steps required to be taken care of designing/constructing a questionnaire?

15

UNIT-IV

Q.8 Explain the steps in data analyses in detail.

15

Q.9 What are the components in the research report? Explain the contents of each component in brief.

15
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fourth Semester
BUSINESS LAW (bba-4005)

Time: 3 hrs
Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.
Q.1 is compulsory. All questions carry equal marks.

Q.1 Write short notes on the following (any five):
   a) Termination of bailment.
   b) Rights of unpaid seller.
   c) Negotiable instruments.
   d) Agreement.
   e) Bailment.
   f) Partnership Deed.

UNIT-I

Q.2 Differentiate between the following:
   a) Void and Voidable contract.
   b) Surety and creditor.
   c) Cheque and bill of exchange.

Q.3 a) What is fraud? Describe the essential elements of a fraud.
     b) Can negotiable instrument be drawn without consideration? Discuss.

UNIT-II

Q.4 a) What is a promissory note? How is it different from a cheque?
     b) What do you understand by ‘Dishonor of negotiable instruments?’

Q.5 What is a cheque? Discuss its various elements. State on what basis a cheque may be dishonoured by a bank.

UNIT-III

Q.6 What do you understand by “Contract of Agency”? Explain the various modes of creating an agency.

Q.7 What are the various elements of contract of sale? Differentiate between condition and warranty.

UNIT-IV
Q.8 What do you understand by ‘Contract of Indemnity’? Discuss its essential elements. Also, differentiate between indemnifier and indemnity holder.

Q.9 Write short notes on the following:
   a) Information Technology Act.
   b) E-Commerce.

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End Semester Examination, Dec. 2017
BBA (General / Banking) – Fourth Semester
INFORMATION SYSTEM IN MANAGEMENT (bba-4006)

Time: 3 hrs.  Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory taking at least ONE question from each unit. Each question carries equal marks.

Q.1 a) How computer virus can be a threat to an information system?
   b) Name different modes of electronic payment system.
   c) Give two examples of web browser.
   d) The backbone of any organization is:
      i) Information       ii) Employee
      iii) Management      iv) Capital
   e) Management is linked to information by:
      i) Decision        ii) Data
      iii) Both i) & ii)  iv) None of the above
   f) Which of following is an application softwares?
      i) MS-Word          ii) MS-Powerpoint
      ii) Windows 7       iv) Both i) & ii)
   g) Name different types of information systems.
   h) Define ‘system boundary’.
   i) What is DSS?
   j) __________ is data that have been organized so that they have meaningful value to the recipient.

UNIT-I

Q.2 What is an information system? Discuss different components and characteristics of information systems.

Q.3 “Data is raw fact and information is processed data” Justify the statement and write the differences between data and information.

UNIT-II

Q.4 What is management information system? Explain the structure of MIS.

Q.5 What are the categories of information system? Explain any two in detail.

UNIT-III

Q.6 Explain the various standards in quality control.
Q.7 What is the importance of planning in an information system? Explain with an appropriate example.  

UNIT-IV

Q.8 What are the different threats to information security? Write the different preventive measures for the same.  

Q.9 Write short notes on:
   a) E-commerce.
   b) E-collaboration.  

5×2
End Semester Examination, Dec. 2017  
BBA (General / Banking) – Fifth Semester  
PURCHASE AND MATERIAL MANAGEMENT (bba-5001)

Time: 3 hrs.  
Max Marks: 75  
No. of pages: 1  

Note: Attempt FIVE questions in all; Q.1 is compulsory, taking at least ONE question from each UNIT. Each question carries equal marks.

Q.1 Answer the following questions:  
a) Define purchase policy.  
b) Differentiate between purchase cycle and purchase policy.  
c) State any five qualities of a purchase manager.  
d) State 5R’s of purchasing.  
e) Differentiate between classification and codification.  

UNIT-I

Q.2 Define ‘purchasing’. Discuss in detail the major functions of purchase department.  

Q.3 What do you mean by vendor rating? Explain in detail.  

UNIT-II

Q.4 Define ‘value analysis’. Also explain the benefits and types of value analysis in detail.  

Q.5 Explain the purchase procedure in a manufacturing organization in detail.  

UNIT-III

Q.6 Define the term ‘material management’. Also explain the objectives and advantages of material management in detail.  

Q.7 Write short notes on the following:  
a) Pricing decisions.  
b) Standardization v/s simplification.  

UNIT-IV

Q.8 Write short notes on the following:  
a) Benefits of location and layout of the stores.  
b) Classification of waste.  

Q.9 What do you understand by material handling? Discuss the advantages and problems of material handling system.
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fifth Semester
INDIAN FINANCIAL SYSTEM (bba-5002)

Time: 3 hrs.  Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.
Q.1 is compulsory. All questions carry equal marks.

Q.1 Answer the following in brief:
a) Explain the meaning of the term “derivatives”.
b) Full form of ISIN.
c) Give two functions of RBI.
d) Give two roles of SEBI in issuing securities.
e) Give two functions of NSDL.
f) Full form of OTCEI.
g) Name any two money market instruments.
h) Give one difference between Demat and physical share.
i) What are gilt-edged securities?
j) What are physical shares?

UNIT-I

Q.2 Define financial system. Give its structure. How does it contribute to economic development?
15

Q.3 What is money market? How does it differ from capital market? Also explain the components of financial intermediaries in India.
15

UNIT-II

Q.4 Describe the regulatory framework for financial services in India.
15

Q.5 Write short notes on:
a) Bills rediscounting.
b) Treasury Bills.
c) Call Money.

5x3

UNIT-III

Q.6 Define debt securities in India.
15
Q.7 What do you mean by depository system? Explain its constituents.

15

UNIT-IV

Q.8 Define the term factoring? Discuss the various parties involved in factoring services.

15

Q.9 Write short notes on:
   a) Venture Capital.
   b) Credit Rating.
   c) Mutual Funds.

5x3

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fifth Semester
COMPANY LAW (bba-5003)

Time: 3 hrs.
Max Marks: 75
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT. Q.1 is compulsory. All questions carry equal marks.

Q.1 State whether the following statements are TRUE or FALSE:
   a) An insolvent ceases to be member of the company on becoming insolvent.
   b) If a company wants to buy a land, it has to buy it in the name of directors.
   c) Company has been defined in the section 3(1) of Companies Act 2013.
   d) Minor can subscribe to the partly paid up shares of a company.
   e) Company can be wound up only by legal process.

1x5

Explain the following in brief:
   f) Private company.
   g) Meaning of winding up of a company.
   h) Special resolution.
   i) Company limited by guarantee.
   j) Extraordinary general meeting.

2x5

UNIT-I

Q.2 What is corporate veil? When is it lifted?

15

Q.3 Write short notes on:
   a) Promoter.
   b) Difference between AOA and MOA.
   c) Doctrine of ultravires.

5x3

UNIT-II

Q.4 When is prospectus said to be misleading? What are the liabilities of various parties for misleading prospectus?

15

Q.5 Write short notes on:
   a) Resolutions.
   b) Modes of acquiring membership of a company.
c) Business to be transacted at AGM.  

**UNIT-III**

Q.6 Write the provisions of Companies Act related to:
   a) Appointment of directors.
   b) Remuneration of directors.  

Q.7 Discuss the provisions related to appointment of an auditor of a company.  

**UNIT-IV**

Q.8 Explain the procedure to wind up a company voluntarily in detail.  

Q.9 Discuss the provisions related to:
   a) Ground for compulsory winding up.
   b) Duties and powers of liquidator.
Q.1 Answer the following:
   a) What are routers?
   b) HTTP refers to __________.
   c) Write the difference between web browser and search engine.
   d) Write the difference between hub and switch.
   e) List out two important benefits of computer network.
   f) How many links are required for four nodes in mesh topology?
      i) 6  ii) 5  iii) 4
   g) Write the use of following tags.
      i) U  ii) Br
   h) UDP refers to __________.
   i) Internet-like networks within an enterprise are:
      i) Intranets  ii) Internet
      iii) Extranets  iv) All of the above
   j) Define protocol.

UNIT-I

Q.2 Define the term network. Explain its advantages and disadvantages.  

Q.3 What is topology? Explain various types of topologies.  

UNIT-II

Q.4 Explain the seven layer architecture of OSI model.  

Q.5 Write short notes on:
   a) TCP/IP model.
   b) Cryptography.  

UNIT-III
Q.6 Write short notes on:
   a) Internet service provider.
   b) HTML tags.  

Q.7 Define the term internet. Also, discuss advantages and disadvantages of
   internet.  

UNIT-IV

Q.8 Write short notes on:
   a) Intranet.
   b) TCP.  

Q.9 Write short notes on:
   a) Computer virus.
   b) UDP.  

End Semester Examination, Dec. 2017
BBA (General and Banking) - Fifth Semester
WORKSHOP ON PERSONALITY AND SOFT SKILLS
DEVELOPMENT
(bba-5005)

Time: 3 hrs. Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit. Q.1 is compulsory. Each question carries equal marks.

Q.1 Fill in the blanks (any ten):
   a) Arms folded is a sign of ________.
   b) A mood is a ________ emotional reaction.
   c) Personality is taken from the word ________.
   d) Temperament is an aspect of personality which is ________.
   e) ________ refers to uniqueness of a person.
   f) People with a healthy personality always keep a ________ attitude.
   g) Wanting what the other person has given importance to ________.
   h) A ________ child training method is the best way to bring up children.
   i) Obstacle + Objective = ________.
   j) ________ means to get adjusted in any situation.
   k) ________ is the only constant of life.

UNIT-I

Q.2 Write short notes on (any two) of the following:
   a) Reputation.
   b) Syndromes.
   c) Permissive method of child training.

Q.3 Differentiate between change and resistance. What are the two types of changes which occur in an individual’s life as he/she grows up?

UNIT-II

Q.4 How does family help in determining the personality of a child? What factors can make a child emotionally stable?

Q.5 What do you understand by emotions? Explain its determinants in detail.

UNIT-III

Q.6 What are the elements of self-introductions? What should be done to make the self-introduction impactful?
Q.7 Highlight the importance of appearance, dress sense, etiquettes and body language in a business environment. Explain each in detail.  

**UNIT-IV**

Q.8 Discuss the strategies of gaining power and influencing people.  

Q.9 Write short notes on (any two) of the following: 
   a) Effective teams.  
   b) Interviewing skills.  
   c) Building posture relationships.  

**End Semester Examination, Dec. 2017**  
BBA (GEN) / BBA (BANKING) – Sixth Semester  
TAXATION LAWS (bba-6001)

Time: 3 hrs.  
Max Marks: 75  
No. of pages: 2

Note: Attempt **FIVE** questions in all; taking at least **ONE** question from each **UNIT**.  
Q.1 is compulsory. All questions carry equal marks.

Q.1 **Fill in the blanks:**  
   a) Agriculture income is ________ (fully exempt/ fully taxable).  
   b) Dividend received by an individual from foreign is ________ (fully exempt/ fully taxable).  
   c) While calculating income from house property, municipal tax is deducted from ________ (Gross Annual Value/ Net Annual Value).  
   d) VAT is a ________ tax chargeable at each stage of the economic activity. (multiple rate/multistage)  

**State whether the following statements are TRUE or FALSE:**  
   e) In India VAT is calculated by addition method.  
   f) According to input credit method VAT = VAT on sales - VAT on purchase  
   g) Deduction under section 80 TTA in respect of interest on deposits in savings account is allowed to `20,000.  
   h) Short term capital loss can be set off against the long term capital gain.  

**Answer the following in two three sentences:**  
   i) Concept of service  
   j) Basis of charges of service tax  
   k) Income from other sources as per Indian Income Tax Act.  

**UNIT-I**

Q.2 Following are the particulars of taxable income of Kartik for the previous year ended 31-03-2017:  
   a) Royalty received from Govt of India `24,000.  
   b) Income from business earned in Afganistan `25,000 out of which `15,000 were received in India.  
   c) Interest received from G, a Non-Resident in India against a loan provided to him to run a business in India `25,000.  
   d) Royalty received in India from S, a resident for technical services provided to run a business outside India `20,000.  
   e) Income from business in Jaipur `40,000. This business is controlled from France, `20,000 were remitted to France.  

Calculate the gross total income of Kartik for the A.Y. 2017-18, if Kartik is:  
   i) Resident.
ii) Not ordinary resident.
iii) Non-resident.

Q.3 Discuss the following:
a) Residential status of an Individual.
b) Any Five incomes which do not form the part of Total Income.
c) Agriculture Income.

UNIT-II

Q.4 Discuss the basis of charge under the head “Capital Gain”. Write down the computation of Short Term Capital Gain as well as Long Term Capital Gain.

Q.5 Explain the following:
a) Clubbing of income.
b) PAN
c) Income from House Property.

UNIT-III

Q.6 What is the procedure for registration of dealer? Explain its provisions under the State VAT Law.

Q.7 Discuss the concept of VAT. Describe various methods of calculation of VAT.

UNIT-IV

Q.8 Write down the provisions related to Service Tax Payment.

Q.9 What is Service Tax? Describe the services given in the Negative List.
End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – Sixth Semester  
SYSTEM ANALYSIS AND DESIGN (bba-6002)  

Time: 3 hrs.  
Max Marks: 75  
No. of pages: 2  

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.  
Q.1 is compulsory. All questions carry equal marks.  

Q.1 Answer the following:  
   a) What are the symbols used in E-R Diagram?  
   b) List-out the phases of SDLC.  
   c) Write the function of system analyst as the agent of change.  
   d) _______ defines the flow of the data through an organization or a company on series of tasks that may or may not represent computerized processing.  
      i) System process.  
      ii) System design.  
      iii) System flowchart.  
      iv) Structured system.  
   e) Enhancements, upgrades, and bug fixes are done during the ______ step in the SDLC.  
      i) Maintenance and Evaluation.  
      ii) Problem/opportunity identification.  
      iii) Design.  
      iv) Development and documentation.  
   f) Write the significance of the phase risk analysis in spiral model.  
   g) What are the symbols used in system flow chart?  
   h) List out some system acceptance criteria.  
   i) State true or false: User training stage is known as the system implementation phase.  
   j) Define decision tree with suitable example.  

UNIT-I  

Q.2 a) Illustrate the role of CASE tools in system analysis and design. Explain different types. What are their advantages and disadvantages?  
   b) Explain spiral model.  

Q.3 What is system development life cycle? Explain all its phases.  

UNIT-II  

Q.4 What do you mean by DFD? Explain its symbols. Also, explain how to construct a DFD? Draw a DFD for a payroll system.  

Q.5 a) Define feasibility study. Explain different types of feasibility studies.  
   b) A co-operative bank XYZ grants loans under the following conditions:
i) If a customer has an account with the bank and has no loan outstanding, loan will be granted.
ii) If a customer has an account with the bank but some amount is outstanding from previous loans, then loan will be granted if special management approval is obtained.
iii) Reject applications in all other cases.

Draw the decision table for the bank.

**UNIT-III**

Q.6 Explain different types of cohesion and coupling. 15

Q.7 Write short notes on:
   a) Form design.
   b) Project management.
   c) Software selection. 5x3

**UNIT-IV**

Q.8 a) What are the conversion methods? Explain all of them. 10
   b) List the desirable qualities of a system.

Q.9 Define the term “testing”. How white box testing is different from black box testing? 15
End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Sixth Semester
FOUNDATION OF INTERNATIONAL BUSINESS (bba-6003)

Time: 3 hrs. Max Marks: 75
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT. Q.1 is compulsory. All questions carry equal marks.

Q.1 Answer the following:
a) How do you perceive (guess), it is an International Business?
b) Name two risks in International Business.
c) Write two lines about internationalization of business.
d) In which context the terms maturity and decline are used in International Business?
e) Write one each tariff and non-tariff barrier.
f) Write three major trade documents.

Fill in the blanks:
g) Balance of payments statement has one _______ account and other _______ account.
h) IMF was formed in the year _______.
i) The objective of the world bank is to provide long term _______ assistance.
j) Product, pricing, place and _______ are used for international marketing.

Write whether the following statements are correct/Incorrect:
k) After the formation of WTO, GATT still exists.
l) WTO was formed in the same year when IMF was formed.
m) Foreign direct investment is generally made by individual foreigner.
n) In ‘Turnkey projects’, management is of host country.
o) India is endowed with capital and hence it is producing capital goods.

UNIT-I

Q.2 a) Name the main International Business environments. Provide details of only one of them.
b) What are various forms of International Business entry? Explain any one of them.

Q.3 a) Illustrate with the help of an example that FDI has met its basic motives, namely, employment, economic growth, market share and size.
b) Explain how International Business has to face challenges. Illustrate it briefly.

UNIT-II
Q.4  
a) Whether efficiency was a factor in the absolute advantage. In what respect comparative advantage is superior to the theory of absolute advantage?

b) Why India should not have high tariff barrier? Write in two lines.

Q.5  
a) How would you justify that India and China are working in line with Factor Endocoment Theory but in a different sense? Explain.

b) What are the main export documents and explain how the goods exported reach to the importer indicating the document required at each step?

Q.6  
In which account (Current/Capital), the income from services is indicated. Do you think that India has large income from services? Why is still current account deficit high? What India should do to achieve current account surplus?

Q.7  
Mention all the basic methods of International payment. Explain each method.

Q.8  
a) In what respect international logistics decision are important? Narrate the importance.

b) State whether branding is necessary in International Business. What are its advantages?

Q.9  
What are the points which you would consider in assessing international markets? Explain the criteria for assessment.
Q.1 Answer the following:
   a) Name any two websites that provide e-services.
   b) What is the purpose of encrypting the data?
   c) Transacting online is safe if internet users have installed _______ (virus /firewall).
   d) The acronym EDI stands for:
      i) Electronic digital information.
      ii) Electronic data interchange.
      iii) Encryption data interchange.
      iv) None of above
   e) Write two functions of payment gateway.
   f) Explain the purpose of firewalls.
   g) The term e-commerce includes:
      i) Electronic trading of physical goods and intangibles, such as information.
      ii) The electronic provision of service, such as after sales support or online legal advice.
      iii) Both i) and ii)
      iv) None of above.
   h) Digital signature enhances the security of online transactions (True/false)
   i) Could we draw cash by using debit card (True/false)
   j) OTP stands for _______.

UNIT-I

Q.2 Define ‘e-commerce’. What are the different categories of e-commerce?

Q.3 a) Explain the advantages of electronic commerce.
b) Differentiate between pure online business and brick and click business.
Q.4 Discuss online payment mechanism, describing payment gateways.  
Q.5 What are the different ways for making online payments? Explain any three in detail.

UNIT-III

Q.6 Write short notes on:
   a) Application of e-commerce in retail sector.
   b) Application of e-commerce in service sector.

Q.7 What do you mean by network security? Explain how digital signatures provide security requirements.

UNIT-IV

Q.8 Explain the concept of virtual organization with advantages and pitfalls of virtual organisations.

Q.9 How will you design e-commerce model for middle level organization? Explain using e-commerce architecture.
Q.1 Fill in the blanks:
   a) Insurance functions on the law of ________.
   b) Maturity claim is payable to the life assured or ________.
   c) ________ stage of financing is provided to research, assess and develop an initial concept before a business reaches start-up stage.
   d) Balanced fund is treated like ________ fund for tax purposes.
   e) The two depositories in India are ________ and ________.
   f) Toss of coin in an example of ________ risk.
   g) Capital markets comprise of the ________ market and ________ market.
   h) 2 in 1 accounts offer ________ liquidity ________ rate of interest.
   i) The possibility of default in payment of principal and/or interest by a borrower is known as ________ risk.
   j) Equity market comprises of ________ market and ________ market.
   k) Private sector was permitted to enter mutual fund business in India in the year ________.

Q.2 State weather the following statements are TRUE or FALSE:
   a) All risks are insurable.
   b) Losses arising out of any act of dishonesty mean moral hazards.
   c) The principal of good faith is operational only for two years after the commencement of insurance policy.
   d) In a participating policy, the sum assured increases every year.
   e) Coupon is the interest that will be paid to the investor in a fixed income security.
   f) Speculative shares are quite stable and do not fluctuate widely.
   g) Mutual funds are launched in the market as I.P.O.s.
h) A combination of different Investment Assets possessed by an investor is known as portfolio.

i) The third phase of evolution of mutual funds in India started in the year 1987.

j) The process of conversion of digital securities into physical form is known as dematerialization.

Q.3 Select the correct answer:

a) A close ended mutual fund has a fixed:
   i) Market value of assets under management.
   ii) NAV per unit.
   iii) Unit capital and number of units.
   iv) Number of units.

b) NAV stands for:
   i) Net assets divided by initial number of units.
   ii) Market value of assets less liability divided by outstanding units.
   iii) Unit capital/units outstanding.
   iv) None of the above.

c) Investment in equities of companies not listed on any stock exchange is known as
   i) Public issue.
   ii) Private equity.
   iii) QIP.
   iv) Preferential equity.

d) In this stage of financing, money is provided for growth and expansion of business:
   i) Seed-stage.
   ii) Start-up stage.
   iii) Expansion stage.
   iv) Replacement capital stage.

e) SEBI came into existence in the year:
   i) 1989.
   iii) 1956.

f) Some of the disadvantages of investment in equity capital are:
   i) Variable and uncertain returns.
   ii) No guarantee of capital protection.
   iii) Requirement of professional help.
   iv) All of the above.

g) Which of the following is the regulator of financial markets?
   i) RBI.
   ii) SEBI.
   iii) IRDA.
   iv) SBI.

h) Find the odd man out in the group:
   i) Post office recurring deposit scheme.
   ii) Post office monthly income scheme.
   iii) National savings certificate.
   iv) RBI relief bonds.

i) Shares of large and well-established companies with an impressive track record in the financial markets are known as:
i) Growth shares.
ii) Income shares.
iii) Blue-Chip shares.
iv) Speculative shares.

j) Mohan has given instructions to his Fund-Managers to switch a particular amount from one scheme to another scheme of the same Fund-House on a particular date every month. This is known as:
i) Systemic investment plan (SIP).
ii) Systemic withdrawal plan (SWP).
iii) Systemic transfer plan (STP).
iv) None of the above.

Q.4 List 5 services that are offered by banks through internet banking.

Q.5 Briefly describe various types of pure-risks?

Q.6 Which are the main instruments of a debt market in India?

Q.7 What is a “Book building process”?

Q.8 What factors should be kept in mind for investing in real estate?

Q.9 Explain the following in just 1-2 lines:
i) Risk-retention.
ii) “Consideration” in insurance.
iii) Surrender value.
iv) “Coupon” rate.
v) Senior citizen saving scheme (SCSS).
Q.1 Fill in the blanks:

a) Amount in a deceased account is settled on the basis of ______, ______ or ______.

b) Loan-related accounts cannot be accepted for deletion of ______.

c) Material ______ on cheques should be authenticated by the ________.

d) Banks must ensure ______ of customer's details before allowing any transaction.

e) Value of each account in retail is ______ than in corporate banking.

f) Order cheques are paid only after ______ of the presenter.

g) In an individual account, authorization can be given by way of ______ and ______.

h) A minor is represented by a ______ for all account related transactions.

i) An ______ is appointed by court when there is no will.

j) The ______ is the eldest member in an HUF.

k) Maximum number of partners allowed in the banking business are ______.

l) ______ and ______ are mandatory requirements for opening accounts of Joint Stock Companies.

m) ______, ______ and ______ are some types of negotiable instruments.

n) FATF stands for ______.

o) In ______ (MM/YYYY), RBI launched RTGS in Mumbai.

p) ______, ______ and ______ are some types of special requests that customers place with the bank in regard to operations in accounts.

q) In LCC, the cheque is ______ and is payable at the ______ location or at corresponding bank branches.

r) A bill which has the instruction to pay the amount after a certain period of time is called a ______ bill.
s) If an outward cheque is returned, credit in the customer's account is _______.
t) The full form of RBNL is _______.
u) The process of receiving cheques issued by the account holders for processing through the clearing house is known as _______ clearing.
v) Currency above _______ in denomination needs to be held in joint custody of the branch.
w) _______ and _______ are issued in secured stationery which are numbered sequentially?
x) CAP stands for _______.

Q.2 State whether the following statements are TRUE or FALSE:
a) The banker will pay the cheque carrying the customer's first signatures in spite of a change given by the customer at a later date.
b) Forgery is considered attempted if the cheque is signed by the customer but the signatures differ slightly from the bank's records.
c) The upload of data, received from RBI, is done so as to credit the customer's account.
d) Dormant account and inactive account are prone to fraud and therefore, should be handled carefully.
e) The RTGS transaction report can be viewed in Staff-ware.
f) A savings account cannot be opened for HUF's.
g) A proprietor can sign on behalf of the proprietorship firm.
h) Registration of partnership is mandatory for opening an account in the bank.
i) Order cheques can be paid to the presenter across the cash counter.
j) If cheques are specially crossed, payment should not be made by the bank.
k) Existing customers may apply to transfer the account to another branch or close the account.
l) In branch-based banking, TAT for a service is low.
m) Banks can exercise general lien over the securities handed over to it under normal banking activities.
n) If cheques are crossed, cash payment cannot be made and the proceeds should be through an account.
o) Only corporate customers can avail RTGS facility.
p) The amount of cash to be taken out of the strong room is based upon the transaction anticipated for the day.
q) ECS-credit is useful where there is a single debit and number of credits.
r) In an inward clearing transaction, the drawee bank and the collecting bank are the same.
s) Issue of pay orders and demand drafts provide commission income and float funds to the banks.
t) Costs are lower when services are centralized.
u) Retail explosion resulted in increase in the number of accounts and transactions in the bank branches.
v) Centralisation involves analysis and simplification of processes, standardization and automation.
w) A copy of the will certified by the court is called a Probate.
x) An undated cheque can be paid any day as deemed fit by the bank.
y) In case of liquidation of a company, the court appoints an official liquidator.
Q.3  By joint custody, it is understood that:
   a) Both the joint custodians are jointly responsible for cash.
   b) Both of them carry the cash together.
   c) Both of them gain access to strong room by turning their respective keys.
   d) None other than the joint custodian are permitted to handle each activity of the branch.

Q.4  Banks can issue duplicate DD only at the request of:
   a) The beneficiary of the DD.
   b) The purchaser of the DD.
   c) The purchaser and the beneficiary jointly.
   d) Holder of the DD.

Q.5  What is a trust and which are the two types of trust that can be formed?

Q.6  What are the prerequisites for centralisation of processes at a bank?

Q.7  List the 3 stages of Money Laundering.

Q.8  Write the - Banker-customer relationship:
   a) Bank accepts cash from a customer
   b) Bank purchases securities on behalf of a customer
   c) Customer deposits safe custody article

Q.9  List down any four details that can be found on cheques.

Q.10 List down any two advantages and two disadvantages of centralisation to the customers.

Q.11 List any four documents which are to be taken for name addition in an account.

Q.12 Name any four modes of operations allowed in bank accounts.

Q.13 List down any five reasons for which cheques can be returned.

Q.14 Give the full forms of the following:
   a) SIP
   b) KIWI
   c) IPO
   d) NEFT
   e) SEBI
End Semester Examination, Dec. 2017
BBA (Banking) — Fourth Semester
RETAIL BANKING (BBA-b407)

Time: 1½ hrs.  
Max Marks: 75

No. of pages: 3

Note: Attempt all questions. Marks are indicated against each question.

Q.1  Fill in the blanks:
   a) Material _____________ should be duly authenticated.  1
   b) Banks must ensure _____________ of customer’s details except in the case of law and practice.  1
   c) Value of each account in retail was _____________ than in corporate banking.  1
   d) Order cheques are paid after _____________ of the presenter.  1
   e) FATF stands for _____________  1
   f) In ____________ (MM/YYYY) RBI launched RTGS in Mumbai.  1
   g) In LCC, the cheque is _____________ and is payable at the _____________ location or at correspondent bank branches.  2
   h) A bill which has the instruction to pay the amount after a certain period of time is called a _________ bill.  1
   i) If an outward cheque is returned, credit in the customer’s account is _____________  1
   j) RTGS stands for _____________  1
   k) _____________, _____________ and _____________ are the three-principal negotiable instruments.  3
   l) The full form of RBNL is _____________  1
   m) The process of receiving cheques issued by the account holders for processing through the clearing house is known as _____________ clearing.  1
n) Currency above ___________ in denomination needs to be held in joint custody of the branch.

o) ___________ and ___________ are issued in secured stationery, which are numbered sequentially.

p) CAP stands for ___________ and CIP stands for ________________.

q) Amount in a deceased account is settled on the basis of ________, ________ or __________.

r) Loan related accounts cannot be accepted for deletion of ________.

Q.2 State whether the following statements are TRUE or FALSE:
a) The banker will pay the cheque carrying the customer’s first signatures in spite of a change given by the customer at a later date.

b) Forgery is considered attempted if the cheque is signed by the customer but the signatures differ slightly from the bank’s records.

c) The upload of data, received from RBI, is done so as to credit the customer’s account.

d) Dormant account and inactive account are prone to fraud and therefore, should be handled carefully.

e) Existing customers may apply to add/delete someone’s name/transfer the account to another branch.

f) In branch-based banking, TAT for a service is high.

g) If a cheque is crossed, cash payment cannot be made and the proceeds should be through an account.

h) Only corporate customers can avail RTGS facility.

i) Bank cannot exercise general lien over the securities handed over to it under normal banking activities.

j) The amount of cash to be taken out of the strong room is based upon the transaction needs anticipated for the day.

k) ECS-Debit is useful where there is a single debit and number of credits.

l) In an inward clearing transaction, the drawee bank and the collecting bank are same.

m) Issue of pay orders and demand drafts provide commission income and float funds to the banks.

n) Costs are higher when services are centralized.

o) A copy of the will certified by the court is called a probate.

Q.3 Which of the following statements correctly defines a bank customer?
a) A customer is a person or entity who visits the branch for an enquiry to open a savings bank account.

b) A customer is a person or entity who has an account with the bank and whose dealings with the bank are in the nature of banking business.

c) A customer is a person or entity who has come to collect payment for the furniture that he has supplied to the bank.

d) A customer is a person or entity who deposits cash for issuance of Pay-Order.

Q.4 Write the banker customer relationship of the following:
a) Bank accepts cash from a customer.

b) Bank purchases securities on behalf of a customer.

c) Customer deposits safe custody article:

d) Bank executes Standing instructions on behalf of the customer.

e) Bank hands over money to the payee of the demand draft.
Q.5  By joint custody, it is understood that:
   a) Both the joint custodians are jointly responsible for cash.
   b) Both of them carry the cash together.
   c) Both of them gain access to strong room by turning their respective keys.
   d) None other than the joint custodians are permitted to handle each activity of the branch.

Q.6  Bank can issue duplicate DD only at the request of:
   a) The beneficiary of the DD.
   b) The purchaser of the DD.
   c) The purchaser and the beneficiary jointly.
   d) Holder of the DD.

Q.7  In which of the following format will you report a cash receipt to corporate office, which is in excess of Rs. 10 lakhs?
   a) CAT–4.
   b) CAT–3.
   c) CAT–2.
   d) CAT–1.

Q.8  List any four documents which are to be taken for name addition in an account?

Q.9  List the three stages of money laundering.

Q.10 List down any four details that can be found in a cheque.

Q.11 List down any two reasons for which a demand draft can be returned.

Q.12 List down any four advantages of centralization of bank accounts.

Q.13 Give any five reasons for which cheques can be returned by the bank.

Q.14 Name any four modes of operation allowed in bank accounts.

Q.15 What is a trust and which are the two types of trusts which can be formed?
Q.1 Fill in the blanks:
   a) Finacle provides ______ support, ______ currency and multi-level ______.
   b) Finacle uses ______ operating system and ______ backend RDBMS engine.
   c) C.I.F. ID is generated using ______ solution.
   d) A term deposit account is opened in Menu Option _____ and verified in ______.
   e) Modifications in a verified account can be carried out by using menu option ______.
   f) For entering nomination details in the system, the nomination flag in ______ details screen should be “Yes”.
   g) The three types of transactions in Finacle are ______, ______ and ______.
   h) The status of a cheque can be inquired through ______.
   i) The ______ tab helps to view charges for stop payment.
j) Cash movement from the Vault can be done by the _______ with joint _______.

k) The three options for DD printing are ______, ______ and ______.

Q.2 State whether the following statements are True or False:

a) Day begins and day end activities are systemic activities done at data centre.

b) If a customer has to have trade-finance dealings, the trade-finance flag in CIF should be “Y”.

c) A customer cannot have multi-currency options in Finacle.

d) Modification of interest in a term deposit can be done through HINTTM.

e) Demand draft can be issued by transfer transaction only.

f) ZZ stands for location class.

g) The system will allow an employee to issue a cheque-book to a customer using the HICHB menu option and “I” function, only when he/she has that inventory in his/her location.

h) HAFSM option allows only total freeze option for an account.

i) Account PART-TRAN is automatically created when a cash transaction is created.

j) HFTI Menu Option can be used to verify unverified financial transactions.

Q.3 What do these terms stand for?

a) HAFI.

b) SOLID.

c) HACLI.

d) HOCTM.

e) MEOB.

f) HSSIM.

g) HINTTM.

h) HALM.

i) HRDP.

j) HDDMI.

Q.4 Select the correct answer:

a) Change in nomination can be made through:
   i) HACM.
   ii) HCCFM.
   iii) HACLI.
   iv) None of these.

b) Which one of the following options enables stop-payment of a cheque?
   i) HSPP.
   ii) HALM.
   iii) HAFSM.
   iv) None of the above.

c) Cheque book status can be inquired through the menu option:
   i) HIMC.
   ii) HCHBM.
   iii) HICHB.
iv) None of these.

d) Which of the following tabs are mandatory for opening SB Account?
   i) General details, scheme details, interest details and nomination details.
   ii) General details, scheme details, interest details and related-party details.
   iii) General details, interest details, related-party details and nomination details.
   iv) Related-Party details, scheme details, nomination details and interest details.

e) Which of the following is used to modify address details of a customer?
   i) CRM → CIF Retail → DEDUP.
   ii) CRM → CIF Retail → Entity Que.
   iii) CRM → CIF Retail → Edit Entity.
   iv) CRM → CIF Retail → Modify Entity.

f) Which of the following options generates Shroff report?
   i) HSCWRPT.
   ii) HSCWRPTA.
   iii) HFTI.
   iv) Either (i) or (ii).

g) Demand drafts are issued through:
   i) HACM.
   ii) HDDMI.
   iii) HDDSM.
   iv) HTM.

h) Which of the following options contains “Mode of Operation” for TD account?
   i) General detail.
   ii) Scheme detail.
   iii) Flow detail.
   iv) No option for TD account.

i) Which of the following options can be marked by Lien?
   i) All the accounts of a customer.
   ii) Selected accounts of a customer.
   iii) Any particular account of a customer.
   iv) All of the above.

j) Bills are inquired through:
   i) MEOB.
   ii) HSSIM.
   iii) HACM.
   iv) None of these.

Q.5 Describe the need and advantage of centralized banking.
Q.1 Fill in the blanks:
a) Finacle is a _______ centric software and not _______ centric.
b) Finacle provides _______ support, _______ currency and _______ security.
c) Menu option _______ is used to open a customer account and menu option _______ is used to verify the same.
d) ______ plus ______ populates the default value in the field.
e) ISIA is the menu option through which inventories are ______ and ______.
f) Transactions in an account can be freezed/unfreezed through menu option _____.
g) Financial transactions are of three types, namely ______, ______ and ______.
h) Cheque book can be issued to a customer through menu option ______ and verification done through ______ option.
i) DRP is the menu option used to print ______.
j) Execution of standing instructions can be done through ______.
k) DD11 menu option is used for making ______ of a demand draft.

Q.2 State whether the following statements are **TRUE** or **FALSE**:
a) Finacle uses ORACLE as the back-end RDBMS engine.
b) F5 key is used to go back to the previous screen.
c) Finacle provides multi-level security.
d) Modification in an authorized account can be carried through OAAC.
e) Office accounts are the same as customer accounts.
f) Cheque books are issued to a customer through CHBM.
g) A transaction, which is wrongly posted, cannot be reversed.
h) Issue of demand draft involves an additional details screen.
i) In Finacle, it is not possible to define Interest as of a previous date.
j) Entries of outward clearing cheques made in OCTM can be inquired through MCLZOH.

Q.3 Select the correct answer:
a) Addition or Deletion of Nomination in an account can be done through option:  
   i) ACM–N option.  
   ii) CUMM–G option.  
   iii) CUMM–N option.  
   iv) Nomination cannot be changed.

b) Which of the following options is used to verify a newly opened account in Finacle?  
   i) OAAC.  
   ii) ACM.  
   iii) CUMM.  
   iv) OACCAU.

c) How can a user inquire and print TDS details using TDSIP?  
   i) Only account-wise.  
   ii) Only customer-wise.  
   iii) Both, account-wise and customer-wise.  
   iv) None of these.

d) Splitting of inventory received by an employee can be done through:  
   i) ISI  
   ii) ISIA  
   iii) Both of the above.  
   iv) None of the above.

e) Demand drafts can be printed using:  
   i) DDPRNT.  
   ii) DDBP.
f) Lien can be marked:
   i) For all accounts of a customer.
   ii) For the select accounts of a customer.
   iii) For any particular account of a customer.
   iv) All of these. 2

g) Inquiry of bills can be done through
   i) TTUM.
   ii) TM.
   iii) ACM.
   iv) BM. 2

h) MARKPEND is an option through which:
   i) An entire bank’s outward clearing cheques can be marked as pending.
   ii) Outward clearing cheques of some branches of a bank can be marked as pending.
   iii) Both i & ii above.
   iv) None of the above. 2

i) What is the next activity to be performed by the bank after outward clearing instruments have been entered & verified in OCTM?
   i) Posting the instruments to the account.
   ii) Releasing the shadow balance.
   iii) Suspending the zone.
   iv) Closing the zone. 2

j) Which of the following options are correct when the branch wants to run the menu option ABH:
   i) All the financial transactions should be in verified status.
   ii) All non-financial transactions should be authorized.
   iii) All users should be logged out.
   iv) All of the above. 2

Q.4 Answer the following questions:
   a) A cheque deposited by a customer in his account is reflected in Floating balance, why?
   b) A Fixed deposit account holder has become Sr. Citizen & is eligible for an additional interest of 0.5% in the account. How will this be done?
   c) A teller has been unable to post cash payment of Rs. 1 Lakh. What can be the possible reason?
   d) What are the steps carried out in Finacle for acknowledgement of cheque-book issued to a customer (through third party)?
   e) Who are the two users involved in effecting a transaction in Finacle? 2×5

Q.5 Describe the need & advantage of CBS in present day banking scenario. 5
End Semester Examination, Dec. 2017
BBA (Banking) – Sixth Semester
REGULATORY ENVIRONMENT CAREER BUILDER AND SMAC (BBA-b-608)

Time: 3 hrs.  
Max Marks: 100

No. of pages: 3

Note: All questions are compulsory. Marks are mentioned against each.

Q.1 Fill in the blanks:
a) To make banking more accessible to the masses, NPCL has introduced _______.

b) CAP stands for _______ and CIP stands for _______.

c) The offence of money laundering is defined in Sec. 3 of the _______ Act, 2002.

d) Fixed deposits are repayable after the expiry of the specified term varying from _______ days to _______ years.

e) FPSB stands for _______.

f) A prospect can ask an insurance agent to show his _______ any time during the dealing.

g) Customers can be classified into _______, _______ and _______ risk customers.

h) Suspicious transactions should be reported to _______ immediately.

i) IRDA is the watchdog and controller in the _______ sector.

j) LIC Act was passed in the year _______.

k) One rupee note and coins are issued by _______.

l) Money laundering occurs in three stages. These are _______, _______ and _______.

m) Issue of new currency is looked after by the _______ department of RBI.

n) _______ was the chairman of the “Committee on corporate governance”, set up by SEBI.

o) The 8 codes of ethics were put forth by _______.

p) The complainant is required to communicate the acceptance of an award made by the insurance ombudsman within _______ days.

q) SEBI ombudsman takes up complaints specified in section _______ of SEBI Act.

r) The role of RBI as banker to other banks includes _______ and _______.

Q.2 State whether the following statements are TRUE or FALSE:

a) Setting up of independent audit committee is one of the recommendations of KBC.


c) RBI is the apex body responsible for fiscal policy.

d) There are 9 codes enunciated by AMFI.

e) AML measures include identification of customer as per KYC norms.

f) MLRO is responsible for reporting suspicious transactions to FIU.

g) Adhaar card is not a valid document for identification under the expanded notification of GOI.

h) CAP is a set of processes approved by the board of a bank.

i) PEPS of foreign origin are high risk customers.

j) Administrators, executors, POA/Mandate holders, C.A.s etc. can open accounts in fiduciary capacity.

k) PFRDA is the regulator for commodity futures market.

l) SEBI commenced its operations on 30.01.1992.

m) IRDA is a regulator for life insurance business only.

n) SEBI is the publisher of monetary data.

o) Risk management is not a key element under KYC policies in banks.
Q.3 Answer the following questions:
   a) Mention any five objectives of IRDA.  
   b) List down any five functions of SEBI.  
   c) What are the 4 characteristics of big data?  
   d) Mention any four prerequisites of KYC guidelines.  
   e) What are the three categories of cloud deployment models? Also, name 
      the three components of cloud computing.  
   f) What are the two things that have to be incorporated in the definition of 
      the term social media? List two concerns that banks face regarding 
      social media.  
   g) Mention any four methods by which analytics help the banking industry.  

Q.4 Match the following:

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banning of forward trading</td>
<td>Document used as proof of address</td>
</tr>
<tr>
<td>Administer provisions of the insurance acts</td>
<td>SEBI</td>
</tr>
<tr>
<td>Exchange manager &amp; controller</td>
<td>IRDA</td>
</tr>
<tr>
<td>Staff training &amp; maintenance of records</td>
<td>RBI</td>
</tr>
<tr>
<td>PAN Card</td>
<td>AML</td>
</tr>
</tbody>
</table>

Q.5 Select the correct answer:
   a) RBI became functional on:  
      i) January 1, 1935.  
      iii) April 1, 1935.  
      iv) April 11, 1949.  
   b) Which of the following departments of RBI is responsible for issue of 
      Currency?  
      i) Banking department.  
      ii) Issue department.  
      iii) Circulation department.  
      iv) Currency department.  
   c) NABARD stands for:  
      i) National bureau for agriculture and rural development.  
      ii) National bank for agriculture and rural development.  
      iii) National bank for agriculture and regional development.  
      iv) National bureau for agro and rural development.  
   d) Parameters of Risk Perception under CAP do not include:  
      i) Nature of customer’s business.  
      ii) Location of the customers and their clients.  
      iii) Social and financial status of customers.  
      iv) Number of dependents of the customer.  
   e) What is the period within which a complaint should be lodged with the 
      insurance ombudsman?  
      i) Immediately  
      ii) Within one month  

iii) Within six months
iv) Within one year
f) Which of the following bodies is directly responsible for protecting the interest of the investors in the capital market?
i) RBI.
ii) Courts.
iii) SEBI.
iv) Grievance redressal forum of the concerned company.

2

g) Which of the following is NOT a credit guarantee in operation in India?
i) Deposit insurance and credit guarantee corporation.
ii) Credit guarantee corporation of India.
iii) Export credit and guarantee corporation.
iv) Credit guarantee scheme for agro industries.

2

h) The basic objective of the LIC Act was:
i) To promote tax saving schemes in India.
ii) To conduct life insurance business to the advantage of the community
iii) To promote insurance business in the business sector.
iv) To promote insurance business in the salary sector.

2

i) The Banking Ombudsman may reject a complaint if it appears that the complaint is:
i) Frivolous, vexatious or malafide.
ii) Without any sufficient cause.
iii) Lacking reasonable diligence.
iv) All of the above.

2

j) For which of the following categories of persons, do the KYC guidelines not apply?
i) Credit card customer.
ii) Corporate account customer.
iii) Loan account customer.
iv) None of the above.

2

End Semester Examination, Dec. 2017
BBA (GEN) / BBA (BANKING) – Fourth Semester
INDIAN FINANCIAL SYSTEM (BBA-DE-402)

Time: 3 hrs. Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Short answer questions:
a) Full form of IPO is ___________.
b) Name any two instruments of money market.
c) Define factoring services in India.
d) Full form of CRISIL is ___________.
e) Define book building.
f) Define treasury bills.
g) Reverse repo means ___________.
h) Which is the biggest stock exchange in the world?
i) Who is a depository?
j) Define venture capital.

2×10
**PART-A**

Q.2 What is capital market? Explain in brief the features of developed capital market.

Q.3 Write short notes on:
   a) Indian financial system in the pre-reform period.
   b) NBFI.

Q.4 Give major legislations which govern the capital market.

**PART-B**

Q.5 What do you mean by depository system? Explain its constituents in detail.

Q.6 Write short notes on:
   a) NSDL
   b) SHCIL

Q.7 a) Elaborate open-ended and close-ended schemes in mutual funds.
    b) Explain factoring services in India.
End Semester Examination, Dec. 2017  
BBA (General and Banking) — Fifth Semester  
MONEY AND BANKING (BBA-DE-502)

Time: 3 hrs  
Max Marks: 100  
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following questions in short:
   a) Define Money.
   b) State components of money supply.
   c) Define banking.
   d) What are the secondary functions of money?
   e) What are open market operations?
   f) Write full form of FDI.
   g) Define money market.
   h) Mention any two functions of Central Bank.
   i) What do you mean by the term demonetization?
   j) Name any two financial instruments.

   2x10

PART-A

Q.2
   a) Explain four functions of money.  
       8
   b) Write in actual detail the financial system in India.  
       12

Q.3
   a) Examine the role of NBFI in modern economy.  
       10
   b) Describe the regulatory framework for financial services in India.  
       10

Q.4
   a) Explain the risk and term structure of interest rates.  
       10
   b) How markets and interest rates are independent of each other?  
       10

PART-B

Q.5 Explain the basic issues of depository institutions. Also, discuss the performance of depository institutions.  
20

Q.6
   a) Discuss the instrument of monetary policy used to control inflation.  
       10
   b) Discuss the reforms in the banking sector since 1991.  
       10

Q.7
   a) Examine the liquidity theory of money.  
       10
b) What are the essential components and objectives of monetary theory?  
10
BBA (General) / BBA (Banking) — First Semester
BUSINESS COMMUNICATION (BBA-GE-01 / BBA-GE-01A)

Time: 3 hrs.  
Max Marks: **100**

Note: Attempt **FIVE** questions in all; **Q.1** is compulsory. Attempt **ANY TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Each question carries equal marks.

Q.1 Define the following briefly:
  a) Network.
  b) Agenda.
  c) Minutes.
  d) Gestures.
  e) Report.
  f) Employment letter.
  g) Memo.
  h) Voice modulation.
  i) Presentation.
  j) Scanning.  

**PART-A**

Q.2 Highlight the role of communication skills in business. Explain the types of barriers which make communication ineffective.  

Q.3 Write short notes on the following:
  a) E-mail communication.
  b) Speaking skills.
  c) Types of reading.
  d) Types of listening.

**PART-B**

Q.5 Write short notes on the following:
  a) Circular.
  b) Memo.
  c) Minutes of a meeting.
  d) Agenda.

Q.6 a) Write a sales letter to your favorite customer to invite him for the launch of a new car in your showroom.  
b) Write a complaint letter to the Municipal Commissioner about the stray dogs in your locality. Mention the risks, scare and health hazard being caused by them.

Q.7 As the Marketing Head of your company prepare a report about the survey carried out by you to find out the main causes of dipping sales in your company.
Q.1 Explain the following in brief:
   a) Speech
   b) Reputation
   c) Success
   d) Skills
   e) Values
   f) Introspection
   g) Etiquettes
   h) Stress
   i) Teamwork
   j) Power

   **PART-A**

Q.2 Discuss the factors which influence the personality of an individual with suitable examples.  

Q.3 What role do values and skills play in moulding the personality of an individual? Explain with examples.  

Q.4 Explain the importance of 360° assessment in a professional scenario.  

   **PART-B**

Q.5 What do you understand by self-esteem? Highlight the symptoms of positive and negative self-esteem.  

Q.6 Discuss in detail the following:
   a) Decision making skills.
   b) Stress management.
   c) Qualities of a successful leader.
   d) Body language.

Q.7 Discuss the strategies for gaining power. How can a good manager foster motivational environment.
Q.1 Define the following terms briefly:
   a) Norming.
   b) Decision-making.
   c) Inspiration.
   d) Vision.
   e) Challenge.
   f) Inspiring.
   g) Meeting etiquettes
   h) Teamwork.
   i) Leadership.
   j) Training.  

**PART-A**

Q.2 How is a team selected? Explain the characteristics and functions of an effective team.  

Q.3 Highlight the importance of complementary skills and interpersonal communication. What type of team would you like to be a part of and why?  

Q.4 Write short notes on the following:
   a) Credibility.
   b) Feedback.
   c) Trust.
   d) Coaching.  

**PART-B**

Q.5 a) Explain the different styles of leadership in today’s organizations.  
   b) Write short notes on (any two):
      i) Influencing skills.
      ii) Inspiring a shared vision.
      iii) Handling challenges.  

Q.6 a) Why is group decision-making considered to be a good option in organizations today?  
   b) How are powerful groups formed?  

Q.7 Write short notes on the following traits of a good leader:
   a) Facing challenges.
   b) Setting goals.
   c) Motivation.
   d) Enabling others to act.
Q.1 Answer the following questions:
   a) Define BATNA.
   b) Explain positioned bargaining.
   c) Define transactional analysis.
   d) Define ZOPA.
   e) What is red-teaming?
   f) Who gave 3-D negotiation?
   g) Give two aspects of negotiation.
   h) Define culture.
   i) Give two barriers of successful collaboration.
   j) Name two types of agreement.

   **2×10**

**PART-A**

Q.2 Define Negotiation. Give different negotiation styles and explain how is it different from social interaction.

   20

Q.3 Define Goal Setting. Explain its process and give the criteria for successful goal setting.

   20

Q.4 Write short notes on (any two) of the following:
   a) Phases of negotiation.
   b) Negotiation styles.
   c) Negotiating team.

   **10×2**

**PART-B**

Q.5 Write short notes on the following:
   a) 3-D negotiation by Davidlax and James Sebenius.
   b) Transactional analysis in negotiation.

   **10×2**

Q.6 Define Crisis Negotiation. How does crisis negotiation help the people to overcome from stress and anxiety?

   20

Q.7 Write short notes on the following:
   a) Post negotiation assessment.
   b) Principles of negotiation by Roger Fisher and William Ury.

   **10×2**
PART-A

Q.1 Answer the following questions:
   a) Write down the six steps of financial planning.
   b) Define repo and reverse repo rate.
   c) What is the effective and nominal rate?
   d) Define the concept of SMART goal.
   e) Explain the concept of reverse mortgage.

PART-B

Q.2 What do you understand by a monetary policy? Explain the tools used by RBI to control the money supply?

Q.3 Define (any two) concepts of behavioral finance:
   a) Prospect theory.
   b) Mental accounting.
   c) Herd behavior.
   d) Contrarian investment.

Q.4 An investor invested ₹100,000/- into an account three years ago. Today, the account value is ₹128,612/-. What is the investor's annual rate of return on an annual compounded basis?

Q.5 If Fund A has given the return of 8% p.a.:
   a) Calculate p.a. return compounded quarterly.
   b) Calculate per quarter return compounded quarterly.

Q.6 Sanjay is due to retire 10 years from now. He wants to invest a lump sum now so as to be able to accumulate ₹50/- lakhs. How much he needs to invest now, if rate is = 8.5% p.a?

OR

Mr. Agarwal is planning for his son's higher education which is due after 7 years. The current cost of the higher education is ₹10/- lakhs. What amount would be required by Mr. Agarwal for this goal in future if cost of the education is increasing at the rate of 6% p.a?

End Semester Examination, Dec. 2017
BBA (BANKING) – Second Semester
EQUITY AND DERIVATIVES MARKETS (BBA-IC-207)

Time: 3 hrs.  
Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Part-A is compulsory. Attempt any FOUR questions from Part-B. Each question carries equal marks.

PART-A

Q.1  
  a) Describe capital market.
  b) Explain dividend and dividend yield.
  c) What is book building IPO?
  d) Explain a put option in detail.
  e) What is future contract?

  4×5

PART-B

Q.2  Explain any two corporate actions in detail. (Stock Split, Bonus, Right Issue, etc.)  20

Q.3  Explain the IPO process in detail.  20

Q.4  Describe any two of the following in detail w.r.t future contracts:
  a) Initial margin.
  b) Minimum or maintenance margin.
  c) Mark to market.

  20

Q.5  Mr. X has purchased 200 shares of Stock ABC @ `50/ per share and 150 shares @ `45 per share. He has sold all the shares @ `52 per share. Calculate the total profit on these transactions.  20

Q.6  Mr. X has purchased 200 shares of Stock ABC @ `50/ per share a call option on ABC Ltd with an exercise price of `500 (premium `70). What would be the breakeven price and payoff if share price is `700 on expiry day?  20

Q.7  Mr. ABC sold 1 lot of Nifty April Future @ `8800 on 10th Apr 2017. The expiry date of Future contract is 27 Apr, 2017. The closing price for Nifty Future on 27th April is 8840 respectively. Calculate the profit /loss on these position on expiry. Assume that there is no transaction cost involved and a lot size of Nifty Future is 75.  20
PART-A

Q.1 Answer the following questions:
   a) Explain the EIC approach of fundamental analysis.
   b) Define four stages of business cycles and their characteristics.
   c) Explain the leading and lagging economic indicator.
   d) What is Elliot Wave Theory? Explain it in brief.
   e) Explain the importance of volume in technical analysis.

PART-B

Q.2 Explain in detail the concept of up-trend, down-trend and sideways-trend in technical analysis.

Q.3 Define (any two) concepts of technical analysis:
   a) Moving average.
   b) Bollinger bands
   c) RSI.

Q.4 Explain the impact of interest rate on (any two) concepts:
   a) Banking sector.
   b) FMCG sector.
   c) Capital goods.

Q.5 Following is the information about three companies:

<table>
<thead>
<tr>
<th></th>
<th>ABC Ltd.</th>
<th>XYZ Ltd.</th>
<th>PQR Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>P/E</td>
<td>30</td>
<td>30</td>
<td>40</td>
</tr>
<tr>
<td>EPS Growth Rate</td>
<td>15%</td>
<td>25%</td>
<td>20%</td>
</tr>
<tr>
<td>ROE</td>
<td>12%</td>
<td>15%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Which one is the suitable company for the investment? Support your answer with proper explanation.

Q.6 Elaborate cash flow from operations, cash flow from investing activities and cash flow from financing in detail.

Q.7 Explain any two profitability ratio with proper examples.
Q.1 State whether the following statements are TRUE or FALSE:
   a) If I say “I like my job”, I am expressing my attitude about work.
   b) Extrovert persons are quiet and shy.
   c) Perceived organizational support is the degree to which employees believe an organization value their contribution and cares about their well being.
   d) People who have an external locus of control are the ones who believe that they control their destiny.
   e) Type B personality people feel there is no need to display or discuss either their achievements or accomplishments unless such exposure is demanded.
   f) In ERG Theory, “E” stands for extinction.
   g) If a person A is being unassertive but cooperative with person B, it means both are collaborating with each other.
   h) Delphi Technique is a face to face communication technique among the expert members in the group decision making process.
   i) In Autocratic leadership style, the leader does not lead, but leaves the group entirely to itself.
   j) Integrative bargaining is concerned with the distribution of benefits among the group members.

1x10

PART-A

Q.2
   a) Differentiate between a group and a team, with example.
   4
   b) How does the study of Organizational Behavior help meet the future challenges? 6

Q.3 What is conflict and discuss the various stages involved in conflict process? 10

Q.4 Write short notes on:
   a) ERG Theory.
   b) Power.
   c) Dimensions of Intellectual Ability.
   d) Personality.
   2.5x4

PART-B

Q.5 What is transformational leadership style? Think of a leader you know and apply how his traits helped him to become a successful leader? 10
Q.6 What is the meaning of communication? What are the types of barriers to communication and describe an instance of communication breakdown?

10

Q.7 What is organizational culture and its types? For maintaining organizational culture, socialization process is an important factor. Discuss.

10
Q.1 Answer the following questions:
   a) What is social responsibility?
   b) What do you mean by span of management?
   c) Distinguish between partnership and Joint Stock Company.
   d) What do you mean by free rein leadership?
   e) State principles of communication.

State whether the following statements are TRUE or FALSE:
   f) Authority can easily be delegated.
   g) Communication is a one way process.
   h) Managers require conceptual skills.
   i) Sole proprietorship is only possible in medium.
   j) Entrepreneurship and business are different from each other.

**PART-A**

Q.2 a) Define ‘business’. Discuss various sub systems of business and also explain the interaction between various sub systems.  
   10

   b) What is operating procedure of e-commerce? Explain the resources required for it in detail.  
   10

Q.3 a) Differentiate between Joint Stock Company and Partnership Company.  
   5

   b) Write short notes on:
      i) Cooperative Society.
      ii) MNC’s.  
   15

Q.4 State the various aspects of feasibility of proposed business idea. Discuss silent aspects of Technical and Commercial feasibility of a Business idea.  
   20

**PART-B**

Q.5 ‘Management implies the efficient use of physical and human resources for the accomplishment of objectives’. Explain the statement in detail.  
   20

Q.6 a) Describe the importance of staffing in detail.  
   10

   b) Discuss Likert’s system of management.  
   10
Q.7  a) Explain the process and principles of communication in detail.  
     b) Define ‘group’. Explain various stages of group development in detail.
Q.1  a) Distinguish between the following:
   i) Centralization vs decentralization.
   ii) Autocratic Leader vs free rein Leader.
   iii) Business and profession.
   iv) Joint Hindu family business and partnership business.
   2x4
b) What are impacts of political legal environment on business?
c) What are the causes of international business risk?
d) What is business ethics?
e) Describe the objective of business in brief.
f) What are the barriers of communication?
g) Discuss concept of ecommerce in brief.
   2x6

PART-A

Q.2  What are the problems of small business in India? Enumerate the steps taken by Central Government to resolve these problems.
   20

Q.3  ‘The business operating as ‘one man show’ has its own ups and downs’. In light of above statement, discuss the suitability of sole proprietorship in today’s competitive environment.
   20

Q.4  a) What is departmentation? Explain its types in detail.
   10
b) Write short notes on:
   i) Managerial skills.
   ii) Delegation of authority.
   5x2

PART-B

Q.5  a) Explain the requirements of effective control system.
   10
b) What are the principles of coordination?.
   10

Q.6  a) Define ‘leadership’. Discuss Likert systems of management. Which of these systems is more effective?
   10
   10

Q.7  What is group development? Discuss the stages of group development in detail.
   20
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt **ANY TWO** questions from **PART-A** and **TWO** questions from **PART-B.** Each question carries equal marks.

Q.1 **Fill in the blanks:**
   a) If the partnership deed is silent about the rate of interest to be given on partner’s loan, then __________% per annum is to be allowed.
   b) A, B and C are partners sharing profits in the ratio of 6:5:4. Calculate the new profit sharing ratio if A retires. ______________.
   c) Under hire purchase system, the difference between hire purchase price and cash price is called ____________.
   d) According to ___________ concept of accounting, business is considered to be a separate entity from the proprietor(s).
   e) When a number of transactions are recorded by means of a single journal entry instead of several journal entries; it is called ____________.

1x5

**Briefly explain the following:**

f) Goods.

g) Non-Profit Organization.

h) Financial Accounting.

i) Nominal Accounts.

j) Trial Balance.

2x5

**Differentiate Between the following:**

k) Revaluation A/c and Realization A/c.


m) Financial and Operating Lease.

n) Single entry and double entry system.

o) Rent and Royalty.

1x5

**PART-A**

Q.2 a) Discuss briefly the basic accounting concepts. **10**

b) What is Trial Balance? Explain the errors which are not disclosed by trial balance. **10**

Q.3 a) What do you understand by classification of accounts? Explain the different types of accounts. **10**

b) Give journal entries to rectify the following errors:
   i) Rs. 2,000/- paid for furniture purchased has been debited to Purchases Account.
   ii) Rs. 3,000/- paid to Mohan Lal for salary were debited to his Personal Account.
   iii) Rs. 500/- paid for proprietor’s medical bill were debited to Sundry Expenses Account.
   iv) An amount of Rs. 1,200/- spent on annual white-washing was debited to Building Account.
   v) Rs. 4,000/- on sale of old machinery has been credited to Sales Account. **2x5**

Q.4 a) Explain the following with respect to a non-profit organization:
   i) Subscription.
ii) Life-Membership Fees.  
iii) Donation.  
iv) Legacy.  
v) Entrance Fees.  

2x5

b) From the following Trial Balance of Shri Raj, prepare Trading and Profit Loss Account for the year ending 31st March, 2016 and a Balance Sheet as at that date. The closing stock as on 31st March, 2016 was Rs. 25,000/-. 

<table>
<thead>
<tr>
<th>Debit Balances</th>
<th>₹</th>
<th>Credit Balances</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock (1st April, 2015)</td>
<td>20,000/-</td>
<td>Sundry Creditors</td>
<td>15,000/-</td>
</tr>
<tr>
<td>Purchases</td>
<td>75,000/-</td>
<td>Purchases Return</td>
<td>3,000/-</td>
</tr>
<tr>
<td>Sales Return</td>
<td>8,000/-</td>
<td>Sales</td>
<td>2,50,000/</td>
</tr>
<tr>
<td>Freight and Carriage</td>
<td>7,500/-</td>
<td>Commission</td>
<td>-</td>
</tr>
<tr>
<td>Wages</td>
<td>36,500/-</td>
<td>Capital</td>
<td>3,300/-</td>
</tr>
<tr>
<td>Salaries</td>
<td>8,000/-</td>
<td>Interest on Bank</td>
<td>170,000/-</td>
</tr>
<tr>
<td>Repairs</td>
<td>12,000/-</td>
<td>Deposit</td>
<td>2,000/-</td>
</tr>
<tr>
<td>Trade Expenses</td>
<td>1,200/-</td>
<td>B/P</td>
<td>6,200/-</td>
</tr>
<tr>
<td>Rent and Taxes</td>
<td>4,000/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in Hand</td>
<td>55,000/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B/R</td>
<td>1,60,000/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>5,700/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant and Machinery</td>
<td>16,600/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Withdrawals</td>
<td>20,000/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Deposits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4,49,500/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4,49,500/-</td>
<td></td>
</tr>
</tbody>
</table>

10

\textbf{PART-B}

Q.5 a) What do you mean by Royalty? Explain the following types of Royalties:  
i) Mining Royalties.  
ii) Royalties in connection with brick-making.  
iii) Royalties in connection with oil-wells.  
v) Patent Royalty.  
\textit{2}^{\frac{1}{2}}x4

b) What are copyright royalties?  
\textit{5}

c) Write a short note on sub-lease.  
\textit{5}

Q.6 a) What do you mean by leasing? Differentiate between leasing and hire-purchase.  
\textit{10}

b) On 1st April, 2010, Rajesh purchased a machine from Ashoka stores Ltd. on hire-purchase system. The particulars are as follows:  
i) Cash price Rs. 20,000/-.  
\textit{10}
ii) Rs. 8,000/- to be paid on signing the agreement.
iii) Balance in three equal installments of Rs. 4,000/- plus interest.
iv) Interest charged on outstanding balance at 12% per annum.
v) Depreciation at 10% per annum on Written Down Value Method.
Prepare Machinery Account and Ashoka Stores Ltd. Account in the books of Rajesh. Books are closed on 31st March every year.

Q.7 a) Goodwill of a firm is valued at three year’s purchase of the average profits of the last five years. The profits of each year ending 31st March are as under:

<table>
<thead>
<tr>
<th>Year</th>
<th>Profit/Loss</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>Profit</td>
<td>Rs. 50,000/-</td>
</tr>
<tr>
<td>2012</td>
<td>Loss</td>
<td>Rs. 20,000/-</td>
</tr>
<tr>
<td>2013</td>
<td>Profit</td>
<td>Rs. 10,000/-</td>
</tr>
<tr>
<td>2014</td>
<td>Profit</td>
<td>Rs. 60,000/-</td>
</tr>
<tr>
<td>2015</td>
<td>Profit</td>
<td>Rs. 80,000/-</td>
</tr>
</tbody>
</table>

Calculate the value of goodwill.

b) Differentiate between dissolution of a partnership and dissolution of a partnership firm.

c) A, B and C are partners in proportion of \(\frac{3}{6}, \frac{2}{6}, \frac{1}{6}\) respectively. D was admitted in the firm as a new partner with \(\frac{1}{6}\) share. Calculate the new profit sharing ratio of the firm.
Q.1  **State whether the following statements are TRUE or FALSE:**

a) The practice of appending notes regarding contingent liabilities in accounting statements is in pursuance to convention of full disclosure.  
b) Bank Account would be classified as a personal account.  
c) Cheques issued but not presented for payment will reduce the balance as per Pass Book.  
d) Expenditure incurred on issue of equity shares is a capital expenditure.  
e) All intangible assets are fictitious assets.  
f) Revenue is recognized generally at the time when sale of goods take place.  

**Briefly explain the following:**

g) Suspense Account.  
h) Subscription relating to non-profit organizations.

**Briefly distinguish between the following:**

i) Capital and revenue receipts.  
j) Book-keeping and accounting.  
k) One-sided and Two-sided errors.  
l) Leasing and hire-purchase system.  
m) Sacrificing ratio and gaining ratio.

Q.2  What do you mean by accounting assumptions or concepts? Explain each one of them.

Q.3  a) Explain the term ‘Compensating Errors’.  

b) A company had a balance of Rs. 4,05,000 on 1\textsuperscript{st} April, 2013 in its Machinery A/c. 10\% p.a. depreciation was charged by diminishing balance method. On 1\textsuperscript{st} Oct. 2013, the company sold a part of machinery for Rs. 87,500, which was purchased on 1\textsuperscript{st} April, 2011 for Rs. 1,20,000, as a part of it became useless, and on the same date, i.e., on 1\textsuperscript{st} Oct., 2013, the company purchased a new machine for Rs. 2,50,000. On 31\textsuperscript{st} March, 2014, the Directors of the company decided to adopt the fixed installment method of depreciation from 1\textsuperscript{st} April, 2011 instead of diminishing balance method. The rate of depreciation remains the same. 
You are required to prepare machinery account in the books of the company for the year ending 31\textsuperscript{st} March, 2014.

Q.4  a) Give the accounting treatment of Deferred Revenue Expenditure while preparing the financial statements of a Not-for-profit organization.
b) Following is the Receipts and Payments A/c of Rotary Club, Kolkata for the year ended 31st March, 2015:

<table>
<thead>
<tr>
<th>Receipts</th>
<th>₹</th>
<th>Payments</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>To balance b/d (1-4-2014):</td>
<td>3,600/-</td>
<td>By Rent, Rates &amp; Taxes</td>
<td>15,000/-</td>
</tr>
<tr>
<td>Cash</td>
<td>7,570/-</td>
<td>By Advertisement</td>
<td>2,700/-</td>
</tr>
<tr>
<td>Current A/c with Bank</td>
<td>42,200/-</td>
<td>By Salaries</td>
<td>27,400/-</td>
</tr>
<tr>
<td>To Subscriptions</td>
<td>3,800/-</td>
<td>By Insurance Premium</td>
<td>1,200/-</td>
</tr>
<tr>
<td>To entrance fees</td>
<td>6,000/-</td>
<td>By Electric Charges</td>
<td>2,500/-</td>
</tr>
<tr>
<td>To life membership fees</td>
<td>200/-</td>
<td>By Telephone Expenses</td>
<td>2,400/-</td>
</tr>
<tr>
<td>To interest on investments</td>
<td></td>
<td>By Furniture (Purchased on 1st Oct, 2014)</td>
<td>8,000/-</td>
</tr>
<tr>
<td></td>
<td>63,370/-</td>
<td>By Balance c/d (31-3-2015)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash</td>
<td>2,400/-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Current A/c with bank</td>
<td>1,770/-</td>
</tr>
<tr>
<td></td>
<td>63,370/-</td>
<td></td>
<td>63,370/-</td>
</tr>
</tbody>
</table>

Prepare Income and Expenditure A/c of the club for the year ended 31st March, 2015 and a Balance Sheet as at that date having due regard to the following information:

i) Subscriptions outstanding on 31-03-2014
   4,000/-
   Subscriptions outstanding on 31-03-2015
   5,400/-
   Subscriptions received in advance on 31-03-2014
   1,500/-
   Subscriptions received in advance on 31-03-2015
   2,100/-

ii) Two months rent Rs. 2,500 was due both at the beginning and end of the year.

iii) Insurance prepaid on 31-03-2014
     200/-
     Insurance prepaid on 31-03-2015
     300/-

iv) As on 31-03-2014, premises stood in the books at Rs. 55,000/- and investments at Rs. 2,000/-. Depreciate furniture by 10% per annum.

**PART-B**

Q.5  a) A and B were partners in a firm sharing profits in the ratio of 7:3. Their capitals were Rs. 2,00,000 and Rs. 1,50,000 respectively. They admitted C on 1st April, 2013 as a new partner for 1/6th share in future profits. C brought Rs. 1,00,000 as his capital. Calculate the value of goodwill of the firm and record necessary journal entries for the above transaction on C's admission.

b) Give the accounting treatment of goodwill at the time of retirement of a partner.

c) What is partnership deed? What all does it contain?
Q.6  a) A, B and C were equal partners. The following was the position after dissolution, but before settlement of accounts:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>₹</th>
<th>Assets</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Accounts:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A : 2,500</td>
<td></td>
<td>Cash Balance:</td>
<td>1,915</td>
</tr>
<tr>
<td>B : 314</td>
<td>2,814</td>
<td>C’s Capital:</td>
<td>263</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Realization Loss:</td>
<td>636</td>
</tr>
<tr>
<td></td>
<td>2,814</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C proved to be bankrupt and could not contribute anything towards his capital deficiency.
You are required to give necessary ledger accounts so as to show the final distribution among partners.

b) What is purchase consideration? What entry is made for it in the books of partnership firm when its business is sold to a company?

Q.7  a) Give the journal entries in the books of hire-purchaser and hire-vendor, when goods are sold under hire-purchase system.

b) Write a short note on Installment Payment System.
Q.1 Objective type questions:

   a) Which among the following is not the fundamental assumption for financial statements?
      i)  Accrual.
      ii) Going concern.
      iii) Prudence.
      iv) Consistency.

   b) Which of the following is a form of account under the traditional approach?
      i)  Asset A/C.
      ii) Expenses A/C.
      iii) Incomes A/C.
      iv) None of the above.

   c) Which of the following is prepared as an account?
      i)  Cash flow statement.
      ii) Bank reconciliation statement.
      iii) Balance sheet.
      iv) None of the above.

   d) A reserve represented by an earmarked investment is called:
      i)  General reserve.
      ii) Capital reserve.
      iii) Reserve fund.
      iv) None of the above.

   e) Which among the following is a charge against the profits?
      i)  Dividends.
      ii) Reserves.
      iii) Provisions.
      iv) None of the above.

   f) If prepaid expense account appears in the trial balance then:
      i)  Adjusting entry needs to be passed.
      ii) Adjusting entry need not be passed
      iii) Adjusting entry need not be passed and it is to be shown only in the balance sheet.
      iv) Adjusting entry need to be passed and it is to be shown in the balance sheet and profit and loss.

   g) 2/10 net 30 can be interpreted as:
      i)  2% discount if payment made within 10 days.
      ii) 2% discount if payment is made after 10 days.
      iii) 2% discount if payment is made within 30 days.
      iv) 2% discount if payment is made after 30 days.

   h) Goods sent on approval, if not approved as on the year end are shown as:
      i)  Sales.
ii) The sales already recognized are reversed and these goods form part of the closing stock at cost.

iii) The sales already recognized are reversed and these goods form part of the closing stock at selling price.

iv) None of the above.

1½×6

i) State whether True or false. Support your answer with a suitable reason.

ii) Bank A/C is a real account.

iii) Reserve capital and capital reserve have the same meaning.

iv) Provisions are appropriations of profit.

v) In India the financial year starts on 1st January and ends on 31st December.

v) Profit and loss account is a period statement.

4×2

Q.2 Short answer type questions:

a) What are the rules of accounting? Explain each rule with the help of an example.

b) What are the pre requisites for preparing a bank reconciliation statement (BRS)?

c) Distinguish between a trade discount and cash discount.

d) M/S MR has earned net profit of ₹200,000 and manager is entitled to get 5% commission on net profit. Compute the amount of commission if:

i) Commission payable to the manager is on the net profits earned after deducting such commission.

ii) Commission payable to the manager is on the net profits earned before deducting such commission.

5

5

5

2½

2½

Q.3 Long answer type question:

a) Following are the extracts from the trial balance of Rachna Ltd. as at 31st March 2017:

<table>
<thead>
<tr>
<th>Name of the Account</th>
<th>Debit Balance (in ₹)</th>
<th>Credit Balance (in ₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Debtors</td>
<td>4,10,000</td>
<td></td>
</tr>
<tr>
<td>Provision for Doubtful Debts</td>
<td></td>
<td>20,000</td>
</tr>
<tr>
<td>Bad Debts</td>
<td>6,000</td>
<td></td>
</tr>
</tbody>
</table>

Additional information:

i) Additional bad debts ₹20,000.

ii) Maintain the provision for doubtful debts @ 10% on debtors.

You are required to pass the journal entries and show the disclosure in the final accounts.

10

b) What are the fundamental assumptions for financial statements? Also, enumerate the qualitative characteristics of financial statements.

10

Q.4 Long answer type question:

a) Identify whether the following items of expenditure relate to capital or revenue nature:

i) A second hand car was purchased for a sum of ₹2,00,000. A sum of ₹52,000 was spent on its overhauling.

ii) ₹23,000 was paid for erection of a new machine.

iii) Repairs of ₹8,000 incurred in maintenance and upkeep of an asset.

iv) Cost of annual taxes and annual insurance premium paid on the bus.

v) Cost of refrigeration facility installed in a dairy farm.

2×5

b) What is unearned income? Also, give its accounting treatment with the help of an illustration.

10

Q.5 Long answer type question:
a) From the following information, calculate the amount of subscriptions to be credited to the income and expenditure account for the year 2016-17:

- Subscription received during the year: ₹50,000
- Subscription outstanding on 31st March 2016: ₹18,000
- Subscription outstanding on 31st March 2017: ₹9,000
- Subscription received in advance on 31st March 2016: ₹10,000
- Subscription received in advance on 31st March 2017: ₹12,000
- Subscriptions of ₹7,000 are still in arrears for the year 2015-16.

b) From the following information, prepare Balance sheet for Mr. X business:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>₹</th>
<th>Particulars</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and Machinery</td>
<td>1,00,000</td>
<td>Furniture and Fixtures</td>
<td>20,000</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>1,000</td>
<td>Accrued Income</td>
<td>2,000</td>
</tr>
<tr>
<td>Income received in advance</td>
<td>2,000</td>
<td>Bills Receivables</td>
<td>2,000</td>
</tr>
<tr>
<td>Bills payable</td>
<td>3,000</td>
<td>Sundry Creditors</td>
<td>99,000</td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>1,00,000</td>
<td>Investments in shares of Y Ltd.</td>
<td>10,000</td>
</tr>
<tr>
<td>Bank Overdraft</td>
<td>10,000</td>
<td>Closing Stock</td>
<td>85,000</td>
</tr>
<tr>
<td>Long term loan from bank</td>
<td>1,00,000</td>
<td>Building</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Capital</td>
<td>2,00,000</td>
<td>Goodwill</td>
<td>10,000</td>
</tr>
<tr>
<td>Land</td>
<td>10,000</td>
<td>Net Profit</td>
<td>60,000</td>
</tr>
<tr>
<td>Drawings</td>
<td>10,000</td>
<td>Outstanding Expenses</td>
<td>1,000</td>
</tr>
<tr>
<td>Cash-in-hand</td>
<td>5,000</td>
<td>Cash at bank</td>
<td>19,000</td>
</tr>
<tr>
<td>Income tax paid</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q.6 Long answer type Question:

a) The cash book of a MRIU Ltd. showed an overdraft of ₹30,000 on 31st March 2017. A comparison of the entries in the cash book and pass book revealed that:

i) On 22nd March 2017, cheques totaling ₹6,000 were sent to bankers for collection. Out of these a cheque of ₹1,000 was wrongly recorded on the credit side of the cash book and cheques amounting to ₹300 could not be collected by the bank before 1st April 2017.

ii) A cheque for ₹4,000 was issued to a supplier on 28th March 2017. The cheque was presented to the bank on 4th April 2017.

iii) There were debits of ₹2,600 in the pass book for interest on overdraft and bank charges, but the same was not recorded in the cash book.

iv) A cheque of ₹1,000 was issued to a creditor on 27th March 2017. The cheque was, however, duly encashed by 31st March 2017.

v) As per standing instructions, the banker collected dividend of ₹500 on behalf of MRIU and credited the same to its account by 31st March 2017. The fact was, however, intimated to the firm on 3rd April 2017.

You are required to prepare a bank reconciliation statement as on 31st March 2017.
b) Following errors occurred in the books of account of M/S Manav Rachna due to which the trial balance doesn’t balance:
   i) Sales amounting ₹2,000 to Shanti Co. was credited in their account.
   ii) The returns Inwards Book has been cast ₹1,000 short.
   iii) Sales amounting to ₹10,000 had been passed through the purchase day book. The customer’s account was, however been correctly debited.
   iv) An amount of ₹3,750 paid for wages to workmen for making showcases has been charged to wages account.
   v) Purchases amounting to ₹6,710 have been posted to the debit of the creditor’s account as ₹6,170. The creditor was Paras and Co.

You are required to pass necessary journal entries to rectify the above errors and ascertain the difference in trial balance.

End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – First Semester
INDIAN ECONOMIC AND SOCIAL ENVIRONMENT (BCH-103)

Time: 3 hrs.
Max Marks: 100

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Marks are indicated against each question.

Q.1 Answer the following in brief:
   a) What are controllable factors of business environment?
   b) What is cultural shock?
   c) What is external debt sustainability?
   d) By which Act MRTP Act has been replaced.
   e) Define small scale industries.
   f) Write full form of SICA.
   g) Write two differences in balance of trade and balance of payments.
   h) What is economic development?
   i) What is the importance of language in transmitting culture?
   j) Write the full form of IDRA.

PART-A

Q.2 What is culture? Explain how culture fit is assessed in an organization and its importance.

Q.3 Explain structure of Indian industry in detail.

Q.4 Critically examine the performance of PSEs in India. Would you recommend disinvestment of public sector units?

PART-B

Q.5 Explain the objectives and highlights of EXIM Policy 2015-20.
Q.6 Explain the provisions regarding Industrial Policy 1991. 20

Q.7 a) Discuss the economic scenario which leads to the introduction of reforms in India. 10
   b) Explain economic reforms and social justice. 10

End Semester Examination, Dec. 2017
B.Com. (Hons.) and Industry Integrated– First Semester
BUSINESS LAWS (BCH-104)

Time: 3 hrs.  Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Fill in the blanks:
   a) An agreement without consideration is __________.
   b) The minimum capital of LLP is ________.
   c) An unpaid seller has right against ________ as well as against ________.
   d) Threat to commit suicide amounts to __________.

State weather the following statements are TRUE or FALSE:
   e) Breach of condition may be treated as breach of warranty.
   f) LLP must have two designated partners.
   g) Controller can certify the public keys of subscription.
   h) An invitation to an offer is not an offer.
   i) A specific guarantee can never be revoked.

Write short notes on:
   j) Breach of contract.
   k) Whistle blowing.
   l) Electronic governance.
   m) Caveat-emptor.
   n) Quasi-contract.

PART-A

Q.2 a) “An agreement with minor is void ab initio”. Explain the law relating to contracts with minor.

12
b) What are the remedies available to an aggrieved party on the breach of contract?  

8

Q.3  a) In case of indemnity and guarantee, what is nature and extent of surety's liability? Also discuss the provisions relating to rights of surety and discharge of surety. 15

b) Discuss the rules relating to contingent contracts.  

5


10

b) Discuss the remedies available to buyer and seller against each other of the breach of contract of sale.  

10

PART-B

Q.5  a) How an LLP can be incorporated? Discuss the provisions of incorporation along with detailed list documents required.  

10

b) What are the provisions regarding LLP agreement? Differentiate between LLP and partnership firm and a company.  

10

Q.6  a) Discuss the conversion procedure of a company into LLP and a Partnership firm into LLP.  

10

b) Write a detailed note on Financial Disclosure of an LLP.  

10

Q.7  Write short notes on:

a) Electronic Governance.

b) Regulation of certifying authority.

c) Digital signature certificates.

d) Offences.  

5x4
Q.1  **State whether the following are true or false:**
   a) An advertisement to sell a thing by auction is an offer.
   b) The communication of an offer is complete when the letter of offer is posted.
   c) An agreement can be ratified by a minor an attaining the age of majority.
   d) Delivery means voluntary transfer of possession of goods from one person to another.
   e) Death of surety does not put an end to the contract of guarantee.
   f) A specific guarantee cannot be revoked.
   g) Damages for breach of contract are given by way of punishment for wrong action.
   h) Where there is a right, there is a remedy.
   i) Outbreak of war is not an excuse for non-performance of a contract.
   j) Where goods are sent on approval, the contract is a contingent one.

   1x10

**Answer the following:**
   k) Enlist at least any four agreements have been expressly declared to be void by the Indian Contract Act, 1872.
   l) Mention the modes of termination of agency.
   m) Differentiate between sale and an agreement to sell.
   n) Enlist any four features of Limited Liability Partnership (LLP).
   o) Enlist the documents of financial disclosure on Limited Liability Partnership (LLP).

   2x5
PART-A

Q.2  a) “A stranger to consideration can Sue”. Comment.  
     10
   b) Define undue influence. How does it differ from coercion?  
     10

Q.3  a) Discuss in detail the remedies to breach of a contract.  
     10
   b) Discuss the provisions relating to ways of creation of agency.  
     10

Q.4  a) “In a contract of sale of goods conditions and warranties may be express  
     or implied”. Comment on the statement by describing its provisions in detail.  
     10
   b) Who is an unpaid seller?  
     10

PART-B

Q.5  a) Discuss the provisions relating to holder and holder-indue-course.  
     10
   b) Discuss the provisions relating to dishonor of negotiable instruments.  
     10

Q.6  a) How is an LLP formed under the LLP Act, 2008? Enumerate the various  
     documents to be filed with the Registrar in this connection.  
     10
   b) Define the term “Designated Partner”. Explain the various provisions in  
     respect of appointment of designated partners.  
     10

Q.7  What are the salient features of Consumer Protection Act, 1986? Discuss  
     the consumer rights and redressal mechanism of this act in detail.  
     20
Q.1 Answer the following questions:
   a) Explain the total outlay method of elasticity of demand.
   b) Discuss three determinants of supply.
   c) Give one condition of consumer’s equilibrium.
   d) Define return to scale.
   e) Can Isoquant curves parallel to each other? Give reason.
   f) Why short-run average cost curve is U shaped?
   g) What is the shape of AR and MR curve under prefect competition?
   h) Define market price and normal price.
   i) What is dumping?
   j) What is product differentiation?

   PART-A

Q.2 a) Explain the law of demand. Why does demand curve slope downward to the right?  
5
   b) Draw the hypothetical demand curves representing the following degrees of elasticity of demand:
      i) $E_d = 0$
      ii) $E_d = \infty$
      iii) $E_d = 1$
      iv) $E_d < 1$
      v) $E_d > 1$
      5
   c) Explain the income and substitution effects of change in price of commodity. How do they differ for normal and giffen goods? 
10
Q.3  
   a) Explain and illustrate the law of diminishing returns. Why does this law operate? Does it apply to agriculture only? Discuss.  
      10  
   b) Explain the main characteristic of isoquants. Show producer’s equilibrium using isoquants and isocost line.  
      10

Q.4  
   a) Discuss the various concepts of cost curves. How do they differ in short-run and long-run?  
      10  
   b) Distinguish between AR and MR. Discuss the relation between AR and MR and elasticity of demand in different markets.  
      10

   **PART-B**

Q.5  
   a) How price is determined under perfect competition. Explain in detail.  
      10  
   b) Draw the supply curve of a firm and industry under perfect competition in short and long run.  
      10

Q.6  
   a) Write a note on ‘social costs of monopoly power’. Explain learner’s measure of monopoly power.  
      10  
   b) Explain how price and outputs is determined under monopoly?  
      10

Q.7  
   Write short notes on:  
   a) Cournot’s Duopoly Model.  
      10  
   b) Sweezy’s Kinked Demand Model.  
      10
Q.1 a) What do you mean by disjoint sets?

b) Integrate: \( \frac{1}{\sqrt{x}} \)

c) What do you mean by upper triangular matrix?

d) Write the formula for present value of annuity.

e) If \( \begin{bmatrix} 2 & -3 \\ 1 & 4 \end{bmatrix} \) and \( \begin{bmatrix} 1 & 2 \\ -4 & 1 \end{bmatrix} \); find \( A \times B \)

f) Write two requirements and L.P.P.

\[
\begin{bmatrix} a+b \\ 5 \end{bmatrix} = \begin{bmatrix} 6 \\ 5 \end{bmatrix}^2
\]

g) If \( \begin{bmatrix} a+b \\ ab \end{bmatrix} = \begin{bmatrix} 6 \\ 5 \end{bmatrix}^2 \); find the values of \( a \) and \( b \).

h) Integrate: \( a^x \)

i) What do you mean by ‘singular matrix’?

j) Differentiate:

\[
\left( x^3 + 9x + 8 \right)
\]

2x10

**PART-A**

Q.2 a) If

\[
A = \begin{bmatrix} 2 & -1 \\ -1 & 2 \end{bmatrix}, \quad B = \begin{bmatrix} 1 \\ -1 \end{bmatrix}^4
\]

prove that \( (A+B)^2 \neq A^2 + 2AB + B^2 \).
b) If \( A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix} \); Show that \( A^3 - 23A - 40I = 0 \)

c) Solve the following system of linear equations using Cramer’s Rule:
\[
\begin{align*}
3x + y + 2z &= 3 \\
2x - 3y - z &= -3 \\
x + 2y + z &= 4
\end{align*}
\]

Q.3 a) Find the compound interest on Rs. 5,000 at 12% per annum for 1.5 years, if the interest is compounded semi-annually.

b) In return of a promise to pay Rs. 500 at the end of 10 years, a person agrees to pay Rs. 100 now, Rs. 200 at the end of 6 years and a final payment at the end of 12 years. If the rate of interest is 2% per annum effective, what should be the final payment?

c) The difference between S.I and C.I. of a certain sum of money is Rs. 52 at 20% per annum for 2 years. Find the principal.

Q.4 a) Verify that \( \frac{dy}{dx} \cdot \frac{dx}{dy} = 1 \); if \( \frac{x^2}{a^2} + \frac{y^2}{b^2} = 1 \)

b) If \( y = x^r + x^{-r} + \cdots \infty \) show that \( \frac{dy}{dx} = \frac{y^2}{x(1 - y \log x)} \)

c) Draw the graph of \( y = \log_3^x \)

Q.5 a) Evaluate: \( \int \frac{2x - 1}{2x^2 - 2x + 1} \) dx

b) Evaluate: \( \int x \log(1 + x) \) dx

c) If \( u = \left( x^2 + y^2 + z^2 \right)^{\frac{1}{2}} \), prove that \( \frac{\partial^2 u}{\partial x^2} + \frac{\partial^2 u}{\partial y^2} + \frac{\partial^2 u}{\partial z^2} = \frac{2}{u} \)

Q.6 a) A manufacturer produces two different models X and Y, of the same product. Model X makes a contribution of Rs. 50 per unit and model Y, Rs. 30 per unit towards total profit. Raw materials \( r_1 \) and \( r_2 \) are required for production. At least 18 kg of \( r_1 \) and 12 kg of \( r_2 \) must be used daily.
Also at most 34 hours of labor are to be utilized. A quantity of 2 kg of $r_1$ is needed for model X and 1 kg of $r_1$ for model Y. For each of X and Y, 1 kg of $r_2$ is required. It takes 3 hours to manufacture model X and 2 hours to manufacture model Y. Formulate the problem as L.P.P. and also write dual of the primal problem.

**b)** Use graphical method to solve the following L.P.P.:

Minimize 

$$Z = 20x_1 + 10x_2$$

Subject to:

$$x_1 + 2x_2 \leq 40$$

$$3x_1 + x_2 \geq 30$$

$$4x_1 + 3x_2 \geq 60$$

and $x_1, x_2 \geq 0$

---

**Q.7**

a) Prove that: 

$$A \cup (B \cup C) = (A \cup B) \cup C$$

b) Define power of a set. Prove that there are $2^n$ elements in the class of all subsets of a set of n elements.

c) Out of 40 students in a class, 16 study English, 22 Accounts, and 20 Economics. 5 study English and Economics, 14 Accounts and Economics and 2 study all the three subjects. If each student studies at least one of the three subjects, find the number of students who study:

i) English and Accounts.

ii) English, Accounts but not Economics.

iii) Accounts but not Economics.
Q.1 Answer the following in brief:
   a) Give two examples of areas of study under macro economics.
   b) Distinguish between stock variable and flow variable.
   c) In a two sector world, the two alternative conditions for macroeconomics equilibrium are _______ and _______.
   d) If C = 100 + 0.75y, the value of MPS is _____ and the saving function is ______.
   e) Write the formula for calculating NNP_{FC} from GDP_{MP}.
   f) Name any two instruments of the monetary policy.
   g) The two factors that determine investment are _______ are _______.
   h) Explain propensity to consume.
   i) Explain why GDP may not be a good indicator of welfare.
   j) The IS-LM model was introduced by _______ in the year _______.

2x10

PART-A

Q.2 a) “There will always be positive consumption, even at zero level of income.” Justify the statement.
   5
   b) Explain how the following will affect the consumption function:
      i) Increase in autonomous consumption.
      ii) Increase in MPC.
      5
   c) Derive the saving curve from the income and consumption curve.

Q.3 a) Explain the circular flow of income in a three sector economy. Discuss the important leakages and injections in it.
   10
b) From the following information, calculate national income using income and expenditure method:

\[(\text{In rupees})\]

- Private final consumption expenditure 350
- Govt. final consumption expenditure 100
- Mixed income of self-employed 35
- Gross domestic fixed capital formation 70
- Opening stock 15
- Compensation of employees 250
- Closing stock 25
- Imports 20
- Rent 75
- Consumption of fixed employees 250
- Net indirect taxes 25
- Interest 25
- NFIA -5
- Exports 10
- Profit 100

Q.4 a) State equilibrium condition under the AD-AS approach to macroeconomic equilibrium in a two sector world. Explain the equilibrium adjustment process when:--

i) AD>AS
ii) AD<AS

b) Write short notes on:
   i) The problem of double counting while computing national income.
   ii) Autonomous and induced investment.

\[10\]

**PART-B**

Q.5 a) What do you understand by ‘deflationary gap’? Explain the various measures of correcting the same.

\[10\]

b) Explain the concept of Phillips curve.

\[5\]

c) What is unemployment? Discuss various types of unemployment.

\[5\]

Q.6 a) Highlight the need for macro economic policy. Explain how macroeconomic policy can be used to stabilize the economy?

\[10\]

b) What is monetary policy? Explain the various instruments of monetary policy.

\[10\]
Q.7  
a) Suppose following functions are given:

\[ C = 100 + 0.8y \]
\[ S = -100 + 0.2y \]
\[ I = 120 - 5i \quad \text{(Where I is percentage interest)} \]
\[ Ms = 120 \]
\[ Md = 0.2y - 5i \]

Find
i) The IS curve equation.
ii) The LM curve equation.
iii) Income at general level, and
iv) Interest rate at general equilibrium.

b) Define IS curves. Derive it graphically.

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End Semester Examination, Dec. 2017
B.Com. (Hons.)/B.Com. (Hons.) Industry Integrated– Second Semester
CORPORATE LAWS (BCH-205)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1  

**Fill in the blanks:**

a) Every company may have maximum of ______ directors on its board.
b) The minute books of general meetings shall be preserved ______.
c) The first auditor of a company shall be appointed by board within ______ days from company’s incorporation.

1x3

**State whether the following statements are TURE/FALSE:**

d) Any company may keep its register of members closed continuously for 45 days.
e) Every contributory is a member of the company.
f) A company which files the shelf prospects with the registrar shall be required to issue information memorandum before the subsequent offer of its securities.

1x3

**Explain the following:**

g) Abridged Form of Prospectus.
h) Postal ballot.
i) Licensed Company.
j) Director Identification Number.

3½x4

---

**PART-A**

Q.2  
a) Explain the ‘doctrine of indoor management’. Also give its exceptions.

10
b) “Promoters stand in a fiduciary relationship with the company they promote”. Discuss.  

Q.3 a) What is a prospectus? What remedies are available to a shareholder for mis-statements in a prospectus?  
12  
8

Q.4 a) State the provisions of the Companies Act, 2013 with respect to Annual General Meetings.  
12  
b) Give the provisions of the Act regarding quorum for general meeting.  
8

**PART-B**

Q.5 a) Explain the provisions of Companies Act, 2013 with regard to the managerial remuneration.  
10  
b) How are directors appointed by Board of Directors?  
10

Q.6 a) Discuss the process of appointment of a liquidator under voluntary winding up of a company. Discuss the power and duties of company liquidator under voluntary winding up.  
15  
b) Differentiate between winding up and dissolution of a company.  
5

Q.7 a) Write a note on ‘Small Shareholder Representative on Board’.  
10  
b) Write a note on ‘NCLT’.  
10
End Semester Examination, Dec. 2017  
B. Com. (Hons.) Industry Integrated — Second Semester  
FINANCIAL ACCOUNTING-II (BCH-206K)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 3

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY FOUR questions from the remaining. Marks are indicated against each question.

Q.1 Objective type questions:  
a) The part of the authorized share capital which is offered to the public for subscription is known as:  
i) Issued share capital 
ii) Subscribed share capital 
iii) Paid up share capital 
iv) Called up share capital

b) ______________ refer to assets which can be easily or readily converted into cash.  
i) Debtors. 
ii) Stock. 
iii) Liquid assets. 
iv) Fixed assets.

c) What shall be an ideal current ratio in the normal business parlance?  
i) 1:1. 
ii) 2:1. 
iii) 3:1. 
iv) 0.5:1.

d) Cost of repairs to machinery shall be recorded as:  
i) Revenue expense. 
ii) Capital expense. 
iii) Deferred revenue expense. 
iv) None of the above.

e) The act of purchasing own a share by a company is termed as:  
i) Redemption of shares. 
ii) Discounting of shares.
iii) Buy back of shares.
iv) Forfeiture of shares.

f) After the reissue of forfeited shares, the balance in the share forfeited account shall be transferred to:
i) General reserve.
ii) Capital reserve.
iii) Reserve capital.
iv) None of the above.

g) The issue of rights shares to existing shares is done with regards to __________ given by companies act:
i) Pre – emptive right.
ii) Green shoe option.
iii) Underwriting.
iv) None of the above.

h) In the event of capital subscription, if the number of applications received exceeds the number of shares offered, it is a case of:
i) Over subscription.
ii) Under subscription.
iii) Full subscription.
iv) None of the above.

i) It acts as the official signature of the company:
i) Director’s signature.
ii) Common seal.
iii) Owner’s signature.
iv) None of the above.

j) If an applicant fails to pay the amount due for the shares, the board of directors may choose to cancel the investor’s membership from the company:
i) Forfeiture of shares.
ii) Issue of shares.
iii) Buy back of shares.
iv) None of the above.

k) State whether True or false. Support your answer with a suitable reason.
a) Sweat equity shares means such equity shares which are issued by the company to its suppliers and customers.
b) If the shareholder pays any amount before it is due, it is called calls in arrears.
c) Usually an investor is given a minimum 20 days’ notice requiring him to pay the unpaid amount before forfeiting the shares.
d) Forfeited shares cannot be reissued.
e) Return on shareholder’s funds = Net Profit after interest and tax/net sales X 100.

Q.2 a) MRIU Ltd. intends to manufacture machinery for its production activities. The cost of material used was ₹10 lakhs, direct labour cost incurred to manufacture the machinery was ₹2 lakhs and the other allocation overheads were ₹50,000. So, in this case the cost of the machinery to MRIU will be ₹12.50 lakhs. Record the entries in the books of MRIU Ltd.
b) Write a short note on cash conversion cycle.
c) Rachna Ltd. issued 10,000 equity shares of ₹10 each. The shares were issued at a premium of ₹4 per share and were payable as: ₹3 per share on application. ₹7 (including premium) per share on allotment and balance on call. All the money is duly received except on 100 shares on which the call money is not received. Company decided to forfeit these shares. Make journal entry to record the forfeiture of 100 shares.
d) Differentiate between Equity and Preference share capital.
Q.3  
a) Manav Ltd. offered 5,00,000 shares of ₹10 each payable as ₹3 on application, ₹2.50 on allotment, ₹2.50 on first call and ₹2 on final call. The public applied for 7,60,000 shares. The shares were allotted on a pro-rata basis to the applicants of 7,50,000 shares. All the shareholders paid the allotment money except Mr. X who is allotted 1,000 shares. These shares were forfeited. The first call is made thereafter. The forfeited shares were re-issued at ₹9 per share ₹8 paid up. The final call is not yet made. Pass the journal entries.  
b) Rachna Ltd. purchased machinery on 1st April 2017 for ₹4,50,000 and the salvage value of the machine is ₹50,000. Its useful life is 5 years. Depreciation is to be charged according to the sum of the year digits method. Compute the depreciation for each year of use and pass necessary journal entries. Ignore Provision for depreciation account and directly pass the entries through depreciation account.  

Q.4  
a) Identify whether the following items of expenditure relate to capital or revenue nature:  
i) A second hand car was purchased for a sum of ₹200,000. A sum of ₹52,000 was spent on its overhauling.  
ii) ₹23,000 was paid for erection of a new machine.  
iii) Repairs of ₹8,000 incurred in maintenance and upkeep of an asset.  
iv) Cost of annual taxes and annual insurance premium paid on the bus.  
v) Cost of refrigeration facility installed in a dairy farm.  
b) Calculate operating expense ratio from the following:

<table>
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<tr>
<th>Particulars</th>
<th>Amount (₹)</th>
<th>Particulars</th>
<th>Amount (₹)</th>
</tr>
</thead>
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<td>Sales</td>
<td>4,10,000</td>
<td>Office expenses</td>
<td>30,000</td>
</tr>
<tr>
<td>Sales Returns</td>
<td>10,000</td>
<td>Selling expense</td>
<td>10,000</td>
</tr>
<tr>
<td>Purchases</td>
<td>2,25,000</td>
<td>Discount</td>
<td>2,500</td>
</tr>
<tr>
<td>Opening Stock</td>
<td>25,000</td>
<td>Bad - Debts</td>
<td>1,000</td>
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<td>Closing Stock</td>
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<td>Interest on short term loans</td>
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<td>Carriage</td>
<td>7,500</td>
<td>Interest on long term loans</td>
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<td>Wages</td>
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<td>Loss by fire</td>
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</tr>
<tr>
<td>Manufacturing expenses</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q.5  
a) ABC Limited has a COGS of ₹15,000, inventory of ₹7,000, sales of ₹32,000, net receivable of ₹5,000 and accounts payable of ₹3,000. Calculate cash conversion cycle of the entity.  
b) Entity ABC has annual earnings of ₹1,00,000,000. Total dividends of ₹25,00,000 need to be paid out and the entity has 1,00,00,000 outstanding shares. Using these numbers, calculate earnings per share (EPS), annual dividend per share and dividend payout ratio.  

Q.6  
Pass the necessary journal entries for the forfeiture and reissue of shares in the following instances:  
a) Kapil Ltd. forfeited 30 shares of ₹10 each fully called up held by Prakash for non-payment of allotment money of ₹3 per share and final call of ₹4 per share. He has paid the application money of ₹3 per share. These shares were reissued to Ravi for ₹8 per share.  

6
b) Kapil Ltd. forfeited 20 shares of ₹10 each ₹7 called up on which Suresh has paid application and allotment money of ₹5 per share. Out of these, 15 shares were reissued to Yogesh as fully paid up for ₹6 per share. 6

c) Kapil Ltd. forfeited 5 shares ₹10 each issued at 10% premium to Ghanshyam (₹9 called-up) on which he did not pay allotment (including premium) of ₹3 and first call of ₹2.
From the above,
Three shares were reissued to Ram as fully called up for ₹8 per share; one share was reissued to Mukul as fully paid-up for ₹12 per share and one share to Jagdish as fully paid for ₹5 per share. 8
Q.4 What is the difference between printer and plotter? Explain types of printer.

Q.5 Explain Hospital Management System.

Q.6 Write short notes on:
   a) Firewall.
   b) Types of malicious software.

Q.7 Explain the application of computers in Education field.

End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Third Semester
CORPORATE ACCOUNTING (BCH-302)

Time: 3 hrs.
Max Marks: 100
No. of pages: 3

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Marks are indicated against each question.

Q.1 Fill in the blanks:
   a) When the number of shares applied for is more than the number of share offered to public, it is called _______ of share. (over subscription/under subscription)
   b) Vender are issued debentures of ₹80,000/- in consideration of net assets of ₹100,000 the balance ₹20,000 will be credited to ________. (General reserve/Goodwill/Capital reserve)
   c) Dividend is absolutely free in the hands of ________. (company/shear holder/under writer).
   d) If the profits of a business are increasing continuously the value of goodwill will be ________. (Less/More/Constant)
   e) As per dividend yield method of valuation of share value of share __________ ×
      Normal Rate of Dividend paid up value per share.
   f) As per the guidelines by department of economic affairs, ministry of finance the rate of underwriting commission on equity share is ________. (2.5%, 1.5%, 1%)
   g) When the company is unable to pay its debts the liquidation will be ________. (Voluntary/Tribunal)
   h) The amount left after making payment to preference shareholder is available for ________.
i) Company may issue fully paid bonus share out of ______ reserve. (Capital reserve/Free/Special)
j) Assets should be taken at ______ value in the event of valuation of share.

**Answer the following in short:**
k) List the items that falls in category of intangible assets.
l) Write a short note on cum interest and ex-interest purchase of debentures.
m) Define Goodwill.
n) What do you mean by liquidation of companies?

**PART-A**

Q.2 Reliable Ltd. was registered with an authorized capital of ₹20,00,000/- in ₹10/- per equity share. It invited applications for issuing 1,00,000 equity shares at a premium of ₹2 per share. The amount was payable as follows:

On application ₹4 per share (Including premium)
On allotment ₹3 per share

Balance on 1st and final call

Application were received for 1,30,000 shares. Application for 10,000 were rejected and application money received on them was refunded. Pro-rata allotment was made to the remaining applications. Amount overpaid on these applications was adjusted toward the amount due on allotment. Sameer who has applied for 1200 shares, failed to pay the allotment and call money. The company forfeited his shares, out of which 800 shares were reissued to Sanjay at ₹9 per share fully paid up.

You are required to

a) Pass necessary journal entries.
b) Prepare the bank account.
c) Prepare appropriate working notes.

Q.3 The following is the trail balance of P.K Ltd as on 31st March, 2015.

<table>
<thead>
<tr>
<th>Dr.</th>
<th>Cr.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening inventory</td>
<td>1,50,000</td>
</tr>
<tr>
<td>Purchases</td>
<td>60,000</td>
</tr>
<tr>
<td>Wages</td>
<td>2,000</td>
</tr>
<tr>
<td>Carriage</td>
<td>25,000</td>
</tr>
<tr>
<td>Furniture</td>
<td>12,000</td>
</tr>
<tr>
<td>Salaries</td>
<td>15,000</td>
</tr>
<tr>
<td>Rent</td>
<td>11,000</td>
</tr>
<tr>
<td>Trade Expenses</td>
<td>54,000</td>
</tr>
<tr>
<td>Plant machinery</td>
<td>0</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>9,000</td>
</tr>
<tr>
<td>Patents</td>
<td>14,000</td>
</tr>
<tr>
<td>Bills receivable</td>
<td>6,500</td>
</tr>
<tr>
<td>Bad debts</td>
<td>8,000</td>
</tr>
<tr>
<td>Discount allowed</td>
<td></td>
</tr>
<tr>
<td></td>
<td>19,68,000</td>
</tr>
<tr>
<td>Equity share capital</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Purchase Return</td>
<td>10,000</td>
</tr>
<tr>
<td>Sales</td>
<td>11,50,00</td>
</tr>
<tr>
<td>Discount</td>
<td>0</td>
</tr>
<tr>
<td>Profit and Loss</td>
<td>6,300</td>
</tr>
<tr>
<td>Trade payable</td>
<td>1,70,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>33,700</td>
</tr>
<tr>
<td>Bills payable</td>
<td>82,000</td>
</tr>
<tr>
<td>Provision for doubtful debts</td>
<td>13,000</td>
</tr>
<tr>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td></td>
<td>19,68,000</td>
</tr>
</tbody>
</table>

a) Additional information:
   - Inventory on 31st March, 2015 ₹200,000.
   - Depreciation on plant and machinery at 12%, furniture at 10% and patents at 20%.
c) Further bad debts amounted to ₹4,000 provides 5% on trade receivable for bad debts.

d) Provide for income tax @35% and for corporate dividend tax @20.358%.

e) The board of directors decided to transfer 10% of net profit to general reserve and recommended a dividend of 25%.

Prepare statement of profit and loss for the year ended 31st March, 2015 and balanced sheet as on that date

20

Q.4  a) Smita Ltd. Issued 1,000, 6% debenture of ₹100 each on 1st October, 2009. Interest is payable half yearly i.e., on 31st March and 30th September of each year. The company is allowed to purchase its own debentures which may be kept, cancelled or re-issued by the company. The company made the following purchases in the open market:

On 31st August, 2010 100 debentures @98 ex-interest.
On 31 December, 2011 50 debentures @97 cum interest.

The debentures purchased on 31st August 2010 were cancelled on 31st March 2012 required amount was transferred to debenture redemption reserve. Give entries to record the transactions.

15

b) On 1st April, 2015 Z Ltd. purchased its own 200 8% debentures of the face value of ₹20,000 from the open market for immediate cancellation at ₹92. The expense of purchases amounted to ₹400. Pass journal entries.

PART-B

Q.5  a) What do you understand by “under writing, sub-underwriting and firm underwriting”? What are the duties of directors with regard to underwriting contracts?

15

b) Nova Paper Ltd. issued 40,000 equity shares of ₹10 each at 5% premium. The issue was underwritten by A 75% and B 25%. The public applied for 32,000 shares which included marked applications of A, 15,000 shares and B 3,000 shares. It was agreed that underwriters be paid commission at 2% on the issue price. Determine the liability of A and B, and give necessary journal entries in the books of company.

Q.6  a) The average capital employed is ₹5,00,000 out of which the firm has invested ₹1,00,000 in 9% government securities at par in the beginning profit for the last three year are ₹67,500, ₹74,750 and ₹82,500 respectively. The profit of last year have been arrived after writing off loss by fire ₹4,000. Similar firms are earning @15% on capital employed. Calculate the goodwill under following methods:

i) Two year purchase of average profits.

ii) Six year purchase of super profit.

iii) Capitalization @12% of average profit.

iv) Capitalization @10% of super profit.

2½x4

b) Discuss any five factors that affecting the valuation of shares. Explain the net ‘assets method’ of shares valuation.

10

Q.7  Prepare liquidator’s final statement of account of S. Ltd. which went into voluntary liquidator on 31st March 2011:

Particulars

a) Equity and Liabilities:

Shareholder’s Fund:
Equity capital (₹10) 39,000
Profit and Loss Balance (19,736)

Current Liabilities:
Sundry Creditors:
- Preferential 4840
- Secured (on building) 11,062 35,860
- Unsecured 19,958 2,400

57,524

b) Assets:
Non-Current Assets
- Building 9,600
- Plant 13,100
- Goodwill 8,000
- Patent 2,000

Current Assets
- Inventory 24,324
- Cash 500

57,524

The liquidator realized
- Building 7,000
- Plant 10,200
- Inventory 19,500

Expenses of liquidation amounted to ₹200. Liquidator’s remuneration was agreed at 2½% on amount realized and 2% on amount paid to unsecured creditor.
Q.1 State whether the following statements are TRUE or FALSE:

a) Laspeyres price index satisfies both time reversal test and factor reversal test.
b) If one value in the data set is zero, then the value of geometric mean is zero.
c) Mean is not affected by the extreme values.
d) Mode is a positional average.

2x4

Fill in the blanks:

e) The arithmetic mean of 4, 8, 12, 16 is ______.
f) The value of the correlation coefficient is given by the range _____ and _____.

2x3

Answer the following:

g) What do you mean by probability?
h) What are index numbers?
i) Explain the relationship between mean, median and mode.

**2x3**

**PART-A**

Q.2  

a) What do you mean by tabulation? Explain the various parts of a table.  

b) From the information given below, calculate Mean, Median, Q₃, D₇ and P₃₀.

Marks: 0-10 10-20 20-30 30-40 40-50 50-60 60-70

<table>
<thead>
<tr>
<th>Marks</th>
<th>No. of Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>70-80</td>
<td>5</td>
</tr>
<tr>
<td>60-70</td>
<td>7</td>
</tr>
<tr>
<td>50-60</td>
<td>8</td>
</tr>
<tr>
<td>40-50</td>
<td>12</td>
</tr>
<tr>
<td>30-40</td>
<td>28</td>
</tr>
<tr>
<td>20-30</td>
<td>22</td>
</tr>
<tr>
<td>10-20</td>
<td>10</td>
</tr>
<tr>
<td>0-10</td>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>X</th>
<th>Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>10</td>
</tr>
<tr>
<td>10-20</td>
<td>20</td>
</tr>
<tr>
<td>20-30</td>
<td>f₁</td>
</tr>
<tr>
<td>30-40</td>
<td>40</td>
</tr>
<tr>
<td>40-50</td>
<td>f₂</td>
</tr>
<tr>
<td>50-60</td>
<td>25</td>
</tr>
<tr>
<td>60-70</td>
<td>15</td>
</tr>
</tbody>
</table>

If the Median value is 35 and the total frequency is 170.

**Q.3**  

a) A man covers 1st 30 km at an average speed of 80 km/hour, another 20 km at a speed of 30 km/hr and last 20 km at a speed of 20 km/hr. Find out the average speed of the entire journey.

b) Find out missing frequency for the following data:

<table>
<thead>
<tr>
<th>X</th>
<th>Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>10</td>
</tr>
<tr>
<td>10-20</td>
<td>20</td>
</tr>
<tr>
<td>20-30</td>
<td>f₁</td>
</tr>
<tr>
<td>30-40</td>
<td>40</td>
</tr>
<tr>
<td>40-50</td>
<td>f₂</td>
</tr>
<tr>
<td>50-60</td>
<td>25</td>
</tr>
<tr>
<td>60-70</td>
<td>15</td>
</tr>
</tbody>
</table>

If the Median value is 35 and the total frequency is 170.

**Q.4**  

a) Explain mutually exclusive events and mutually exhaustive events with the help of examples.

b) A can solve 90% of the problems given in a book. B can solve 70% of the problems given in the book. If a problem is selected at random and both attempt to answer it, then what is the probability that the question solved?

c) A company has two plants to manufacture cars. Plant I manufactures 70% of the cars and plant II manufactures 30% of the cars. At plant I, 80% of the cars are of standard quality, at plant II 90% of the cars are of standard quality. A car is picked up at random and is found to be standard quality. What is the probability that it has come from plant I or plant II?

**PART-B**

Q.5  

a) Explain the importance of calculating index numbers.

b) Using the following information, calculate Laspeyre’s, Paasche’s and Fisher’s index numbers:

<table>
<thead>
<tr>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commodity</td>
<td>Price</td>
</tr>
</tbody>
</table>
Q.6  

a) Consider the data given below:

<table>
<thead>
<tr>
<th>X: (Age)</th>
<th>Y: (Blood Pressure)</th>
</tr>
</thead>
<tbody>
<tr>
<td>52</td>
<td>62</td>
</tr>
<tr>
<td>63</td>
<td>53</td>
</tr>
<tr>
<td>45</td>
<td>51</td>
</tr>
<tr>
<td>36</td>
<td>25</td>
</tr>
<tr>
<td>72</td>
<td>79</td>
</tr>
<tr>
<td>65</td>
<td>43</td>
</tr>
<tr>
<td>47</td>
<td>60</td>
</tr>
<tr>
<td>25</td>
<td>33</td>
</tr>
</tbody>
</table>

Obtain the two regression equations and find out the expected blood pressure of a person who is 49 years old?

b) Discuss the importance of time series analysis in making business decision.

Q.7  

a) Fit a trend line by using OLS:

<table>
<thead>
<tr>
<th>Year</th>
<th>Production ('000 quintals)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>80</td>
</tr>
<tr>
<td>2006</td>
<td>90</td>
</tr>
<tr>
<td>2007</td>
<td>92</td>
</tr>
<tr>
<td>2008</td>
<td>83</td>
</tr>
<tr>
<td>2009</td>
<td>94</td>
</tr>
<tr>
<td>2010</td>
<td>99</td>
</tr>
<tr>
<td>2011</td>
<td>92</td>
</tr>
</tbody>
</table>

b) Calculate the coefficient of rank correlation:

<table>
<thead>
<tr>
<th>Marks by Judge X</th>
<th>Marks by Judge Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>52</td>
<td>65</td>
</tr>
<tr>
<td>53</td>
<td>68</td>
</tr>
<tr>
<td>42</td>
<td>43</td>
</tr>
<tr>
<td>60</td>
<td>38</td>
</tr>
<tr>
<td>45</td>
<td>77</td>
</tr>
<tr>
<td>41</td>
<td>48</td>
</tr>
<tr>
<td>37</td>
<td>35</td>
</tr>
<tr>
<td>38</td>
<td>30</td>
</tr>
<tr>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>27</td>
<td>50</td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) - Industry Integrated– Third Semester
MARKETING MANAGEMENT (BCH-304)

Time: 3 hrs.  Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Fill in the blanks:
   a) The buying process starts when the buyer recognizes a ________.
   b) In marketing theory, every contribution from the supply chain adds ________ to the product.
   c) Anything that can be offered to a market for attention, acquisition, use or consumption that might satisfy a want or need is called ________.
   d) ________ is the process, by which an individual selects, organizes and interpret information inputs to create a meaningful picture of the world.
   e) ________ consists of a large identifiable group with a market with similar wants geographical locations, purchasing power and buying attitudes and habits.
   f) ________ is what you do to the mind of the prospect.
   g) ________ is a name, term, symbol, design, or combination of them which is intended to identify the goods or services of one seller or group of sellers and to differentiate them from those of competitors.
   h) ________ costs are the costs that do not vary with the level of production or sales volume and are incurred to bring the business into existence, such as the cost of land, machinery etc.
i) A promotional programme directed primarily at end users is called a _____ strategy.

j) _______ stores are large retailing institutions that carry a very wide assortment of product lines under one roof.

2x10

**PART-A**

Q.2 a) Define marketing. How would you use different marketing mix elements to formulate a marketing strategies? Explain with example.

10

b) Explain the concept of consumer buying behavior. Why should marketers study consumer buying behavior?

10

Q.3 a) “Marketing segmentation and product positioning are the basic for market planning and strategy.” Comment upon the statement.

10

b) Briefly discuss the steps that should be taken into consideration in the planning and development of a new product.

10

Q.4 Discuss the major pricing strategies with examples that are used by a marketers for deciding about a price of a product.

20

**PART-B**

Q.5 What are marketing channels? Further elaborate the factors affecting the choice of distribution channel for a consumer product across India.

20

Q.6 “Rural markets are tomorrow’s market in India”. Do you think so? What are its implications for the marketers?

20

Q.7 a) “Going green has become a topic of discussion at various international platforms.” Explain why this has become such an important issue?

10

b) Write short notes on:
   i) Marketing Ethics.
   ii) Social Marketing.

5x2
End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) - Industry Integrated– Third Semester
MARKETING MANAGEMENT (BCH-304A)

Time: 3 hrs.  Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Fill in the blanks:
   a) Adding new features to a product is advocated by __________.
   b) In _______ demand a consumer may share a strong need that cannot be satisfied by an existing product.
   c) __________ is the basic property of a service which makes it different from a product.
   d) A person’s __________ consists of all the groups that have a direct (face-to-face) or indirect influence on his/her attitude or behavior.
   e) The _______ is practiced most aggressively with unsought goods like insurance, funeral plots etc.
   f) Selective _______ is a tendency, where marketers repeat their messages again and again and try to relate them to the consumer’s beliefs and attitudes.
   g) _______ marketing is a leading to marketing programmes being tailored to the needs and wants of customers.
   h) _______ is a face to face interaction with one or more prospective purchases for the purpose of promotion.
   i) _______ strategy involves the manufacturer using sales force and trade promotion to induce intermediates to crazy, promote and sell the product to end users.
j) Ecological marketing is the other name of ________.
2x10

**PART-A**

Q.2 a) What is the scope of marketing? Describe the major elements of a company’s micro and macro environmental variables.
10

b) What steps in decision making are involved in buying behavior? Do you think consumers may skip one or more of these stages?
10

Q.3 a) Define Segmentation. Suggest suitable bases to segment market of the product like mobile phone and airline travel.
10

b) What is a product? Discuss the various levels of a product that a market needs to think about in planning it.
10

Q.4 Differentiate between push and pull strategies. An FMCG company is going to launch a new tooth paste. Suggest a suitable promotion mix for the company, giving reasons.
20

**PART-B**

Q.5 “Putting all your eggs in one basket”; has been the major criticism in case of the departmental stores. Do you agree with the statement? Support it with example.
20

Q.6 “Going rural is the need of the how.” Keeping this statement into account. Discuss the reasons for its growing importance and its distinguishing characteristics.
20

Q.7 a) “It’s a big challenge in front of the marketer to initiate green marketing strategies.” Do you agree with the statement?
10

b) Write short notes on:
   i) Sustainable Marketing.
   ii) Service Marketing.
10
End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Third Semester
CAPITAL MARKET (BCH-305)

Time: 2 hrs.  
Max Marks: 50 
No. of pages: 1 

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Marks are indicated against each question.

Q.1 Answer in brief:
a) Differentiate between capital market and money market.  
b) What is secondary market?  
c) Write one function of a merchant bank. 
d) What is scrip? 
e) What is the full form of OTCEI? 
f) What is surveillance system? 
g) What is insider trading? 
h) Define bears.  
i) Write names of two foreign market indices. 
j) Define KYC. 

1×10 

PART-A 

Q.2 What is secondary market? Explain the functions of secondary market in India.

10 

Q.3 Write a detailed note on NEAT system.

10 

Q.4 Why are stock market indices useful? Explain.

10 

PART-B
Q.5 Explain the surveillance system of BSE.  
Q.6 Explain stock exchange regulations in India.  
Q.7 Are depositors important for the stock market in India? Explain.
Q.5 What is a commercial bank? Differentiate between commercial bank and central bank. Highlight the functions of commercial bank. 10

Q.6 “What is UTI? State its functions and critical evaluation. Highlight the role of UTI in industrial finance. 10

Q.7 What are development banks? Describe the role of development banks in India. Explain operational activities of development banks. 10

End Semester Examination, Dec. 2017
B. Com. (Hons.) Industry Integrated — Third Semester
FINANCIAL ACCOUNTING-III (BCH-307K)

Time: 3 hrs. Max Marks: 100
No. of pages: 3

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions from the remaining. Marks are indicated against each question.

Q.1 Multiple choice questions:
a) Accounting standard – 9, on revenue recognition deals with:
   i) Revenue arising from construction contracts.
   ii) Revenue arising from government grants and other similar subsidies.
   iii) Revenue of insurance companies arising from insurance contracts.
   iv) None of the above.
b) Where the construction contract extends beyond one accounting period and the outcome of a construction contract can be measured reliably, the result of activity should be recognized by using:
   ii) Percentage of completion method
   iii) Weighted average method.
   iv) None of the above.
c) In the event of sale of an asset by a vendor and then leasing that same asset to the vendor, which form of lease we are referring to:
   i) Finance lease.
   ii) Operating lease.
   iii) Sale and leaseback.
   iv) Contingent lease.
d) An expenditure incurred on a fixed asset subsequent to putting it to use, shall be capitalized if it gives rise to:
   i) Substantial improvement in output quality.
   ii) Willingness to use in a much better way.
   iii) Repairs.
   iv) Employee satisfaction.
e) When the carrying amount of the asset exceeds its recoverable amount, the asset is said to be:
   i) Impaired.
   ii) Revalued.
   iii) Depreciated.
   iv) None of the above.

f) In the event of an asset being impaired and goodwill can be allocated to that asset, from which of the following shall the impairment loss be written off first:
   i) CGU.
   ii) Individual asset.
   iii) Goodwill.
   iv) Corporate assets.

g) Fill in the blanks: A _____________ is an asset that necessarily takes ____________ to get ready for its intended use:
   i) Qualifying Asset; Very less period of time.
   ii) Qualifying Asset; One year.
   iii) Qualifying Asset; Substantial Period of time.
   iv) Fixed Asset; Substantial period of time.

h) Which of the following may not be considered as a qualifying asset under AS-16:
   i) A power generation plant that normally takes two years to construct.
   ii) An expensive private jet that can be purchased from a local vendor.
   iii) A toll bridge that usually takes more than a year to build.
   iv) A ship that normally takes two years to build.

i) Which of the following costs may not be eligible for capitalization as borrowing costs under AS-16:
   i) Interest on bonds issued to finance the construction of a qualifying asset.
   ii) Amortization of discounts or premiums relating to borrowings that qualify for capitalization.
   iii) Imputed cost of equity.
   iv) Interest cost incurred on loan borrowed to fund the construction of a new administrative building of the company.

j) Accounting Standard – 10, “Accounting for Fixed Assets” does not cover which of the following:
   i) Land and Building.
   ii) Plant and Machinery.
   iii) Goodwill.
   iv) Vehicles.

k) State whether **TRUE** or **FALSE**. Support your answer with a suitable reason:
   i) The revenue related to the proceeds from the sale of gift vouchers is recognized as and when cash is received.
   ii) Variation in contract work means a change in the scope of work to be performed under the contract.
   iii) A non-cancellable lease is a lease which can never be cancelled.
   iv) While testing for impairment of a CGU, top down test is applied subsequent to the application of bottom up test.
   v) Capitalization of borrowing costs should not be suspended during extended periods in which active development is interrupted.

Q.2 Short answer type questions:
   a) Differentiate between finance lease and operating lease.
   b) Write a short note on percentage of completion method.
   c) What are the two different types of borrowings as per AS-16?
d) The carrying amount of a plant is ₹20,00,000/-. Its value in use is ₹18,00,000/-. Its net selling price is ₹18,50,000/-. Revaluation reserve pertaining to the plant appearing in the books is ₹50,000/-. Calculate the amount of impairment loss to be charged to profit and loss account.

Q.3 Long answer type questions:
   a) What are the revenue recognition principles in case of interest income, royalties and dividend? Explain with suitable examples.
   b) Prepare a contract account showing profit or loss to be recognized with following information:
      - Contract price: ₹40,00,000/-
      - Cost incurred to date: ₹22,00,000/-
      - Further estimated cost to complete the contract: ₹20,00,000/-
      - Work certified: ₹20,00,000/-

Q.4 Long answer type questions:
   a) MRIU Ltd. has taken equipment on lease costing ₹5,00,000/- for a period of 4 years. The economic life of the asset is 10 years. Annual lease rentals are ₹20,000. Assuming implicit rate of return is 10%, how should MRIU Ltd. account for the lease?
   b) Vinyl purchased a machine on 1st April 2010 for ₹15,00,000/-, estimated useful life 10 years. On 1st April 2013, Vinyl revalued the machinery at ₹9,00,000/-. Pass necessary journal entries for three years starting from 1st April 2010 incorporating revaluation entries.

Q.5 Long answer type question:
   a) What are the indicators of impairment?
   b) ABC Ltd borrowed following loans for construction of various assets.

<table>
<thead>
<tr>
<th>Date of Borrowings</th>
<th>Type</th>
<th>Rate of Interest</th>
<th>Loan amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 April 2015</td>
<td>Bank Loan</td>
<td>12%</td>
<td>25,00,000</td>
</tr>
<tr>
<td>01 May 2015</td>
<td>Debenture</td>
<td>14%</td>
<td>21,00,000</td>
</tr>
<tr>
<td>01 Aug. 2015</td>
<td>Co-operative Bank</td>
<td>13%</td>
<td>24,00,000</td>
</tr>
<tr>
<td>01 Oct. 2015</td>
<td>Public Deposit</td>
<td>14%</td>
<td>13,00,000</td>
</tr>
</tbody>
</table>

The following are the details of qualifying assets for which fund is used:

<table>
<thead>
<tr>
<th>Name of Asset</th>
<th>Cost Incurred</th>
<th>Months taken to complete the Asset</th>
</tr>
</thead>
<tbody>
<tr>
<td>Factory Shed</td>
<td>20,00,000</td>
<td>8</td>
</tr>
<tr>
<td>Building No. 1</td>
<td>15,00,000</td>
<td>6</td>
</tr>
<tr>
<td>Office Block</td>
<td>10,00,000</td>
<td>3</td>
</tr>
<tr>
<td>Plant</td>
<td>5,000,000</td>
<td>5</td>
</tr>
</tbody>
</table>

Calculate the borrowing cost that can be capitalized for each of the above asset.

Q.6 Long answer type questions:
   a) Rachna Limited has a plant with carrying amount of ₹25,00,000/- on 31st Mar. 2017. There are indications that the plant might be impaired thus the management tries to estimate the recoverable amount. The balance useful life is 4 years and the residual value at the end of 4
years is estimated to be ₹1,50,000/-. Estimated future cash flows from the Plant in the next 4 years are:

<table>
<thead>
<tr>
<th>For the year ended on</th>
<th>Estimated cash flow</th>
</tr>
</thead>
<tbody>
<tr>
<td>31 Mar 2018</td>
<td>5,00,000</td>
</tr>
<tr>
<td>31 Mar 2019</td>
<td>6,00,000</td>
</tr>
<tr>
<td>31 Mar 2020</td>
<td>9,00,000</td>
</tr>
<tr>
<td>31 Mar 2021</td>
<td>4,00,000</td>
</tr>
</tbody>
</table>

Calculate the following:

i) Value in use for Plant, if the discount rate (already computed) is 10%.
ii) Recoverable amount, if the net selling price of Plant is ₹18,00,000/-. 
iii) Impairment loss, if any.

b) Manav Ltd enters into a contract for the construction of a building with 15 floors for his client. The total contract revenue is ₹15,00,00,000 and total estimated cost is ₹12,00,00,000/-. As on 31st March 2017, the contractor has incurred a cost of ₹900,00,000/-. A week before the balance sheet date, the contract is revised and the building will be now for 25 floors. Both parties agreed to the revision. The revised total estimated cost is ₹20,00,00,000/- and the revised total estimated turnover is ₹30,00,00,000/-. Advise the client on the implication in accordance with revised AS-7. 10

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**End Semester Examination, Dec. 2017**

B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Fourth Semester

**COST ACCOUNTING (BCH-402)**

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 3

**Note:** Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

**Q.1 Fill in the blanks:**

a) Two basic methods of labour remuneration are _______ and _______.

b) The cost of providing a service is termed as _______ cost.

c) Cost unit for Hotel is _______.

d) Two opposing factors in fixing EOQ are _______ cost and _______ cost.

e) According to behaviour costs are classified into _______ and _______.

f) In _______ method of pricing, all the material issues are at same price.

g) Cost accounting is a part of _______ accounting.

h) Formula to calculate wages under Halsey plan is _______.

**State whether the following statements are TRUE or FALSE:**

i) Value of closing stock under FIFO and LIFO method of pricing material issue is same.

j) Purpose of time keeping is to complete the wages payable to workers.

k) The allotment of whole items of overheads to cost units or cost centres is called apportionment.

l) In job costing cost, of each job is separately ascertained.
m) Reconciliation statement and memorandum reconciliation account serves the same purpose.
n) Management may treat joint products as by-products.  

**PART-A**

Q.2  
a) Differentiate between cost accounting and financial accounting.  
b) From the following extracts prepare a cost sheet:

<table>
<thead>
<tr>
<th>Cost Sheet</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock of raw material (opening)</td>
<td>75,000/-</td>
</tr>
<tr>
<td>Stock of raw material (closing)</td>
<td>91,500/-</td>
</tr>
<tr>
<td>Direct wages</td>
<td>52,500/-</td>
</tr>
<tr>
<td>Indirect wages</td>
<td>2,750/-</td>
</tr>
<tr>
<td>Sales</td>
<td>2,00,000</td>
</tr>
<tr>
<td>Work in progress at the beginning</td>
<td></td>
</tr>
<tr>
<td>Work in progress at the end</td>
<td>28,000/-</td>
</tr>
<tr>
<td>Purchase of raw material</td>
<td>35,000/-</td>
</tr>
<tr>
<td>Factory rent, rates and power</td>
<td>66,000/-</td>
</tr>
<tr>
<td>Expenses on purchases</td>
<td>15,000/-</td>
</tr>
<tr>
<td>Carriage outward</td>
<td>3,500/-</td>
</tr>
<tr>
<td>Advertising</td>
<td>1,000/-</td>
</tr>
<tr>
<td>Office Rent and Taxes</td>
<td>5,000/-</td>
</tr>
<tr>
<td>Traveller’s commission</td>
<td>2,500/-</td>
</tr>
<tr>
<td>Stock of finished goods at the beginning</td>
<td>6,500/-</td>
</tr>
<tr>
<td>Stock of finished goods at the end</td>
<td>54,000/-</td>
</tr>
<tr>
<td></td>
<td>31,000/-</td>
</tr>
</tbody>
</table>

Give maximum possible breakup of cost and show profit.

Q.3  
Following are the details of store of material X:

| April 1 Opening Stock | 2000 unit @ `5 |
| 3 issued              | 1500 unit to production |
| 5 received            | 4500 units @ `6 |
| 8 issued              | 1600 units to production |
| 10 returned to store  | 100 units (from issue of April 3) |
| 16 received           |                             |
| 18 returned to supplier| 2400 units @ `6.50 |
| 20 received           | 200 units (received on April 05) |
| 24 issued             |                             |
| 28 received           | 1000 units @ `7 |
| 30 issued             | 2100 units to production |

Prepare a stores ledger account using:
a) FIFO Method.  
b) Weighted Average Price Method.

Q.4  
a) Write a detailed note on labour turnover.  
b) What do you mean by overtime? How overtime costs are treated in cost accounting?
Q.5  

a) What do you mean by absorption of overheads? When overheads are called under or over absorbed, how they are treated in cost accounting books?  

b) Calculate the Machine Hour Rate for a new machine from the following details.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase price of machine</td>
<td>4,00,000</td>
</tr>
<tr>
<td>Installation expenses</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Rent per quarter of area (Total)</td>
<td>15,000</td>
</tr>
<tr>
<td>General lighting for the total area</td>
<td>1,000 p.m.</td>
</tr>
<tr>
<td>Foreman’s salary</td>
<td>30,000 p.m.</td>
</tr>
<tr>
<td>Insurance premium of the machine</td>
<td>3,000 p.m.</td>
</tr>
<tr>
<td>Estimated repairs</td>
<td>5,000 p.m.</td>
</tr>
<tr>
<td>Estimated consumable stores</td>
<td>4,000 p.m.</td>
</tr>
</tbody>
</table>

Power-2 units per hour @ `50 per 100 units. Estimated life of machine is 10 years and scrap value at the end would be `1 lakh. Machine is expected to run 20,000 hrs in its life time. Machine occupies 1/4\(^{th}\) of total area and foreman devotes 1/6\(^{th}\) of his time for machine.

Q.6  

a) The following direct costs were incurred on Job No 415 of Standard Radio Company.

<table>
<thead>
<tr>
<th>Item</th>
<th>Material `6,010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages deptt.</td>
<td>`30 per hr.</td>
</tr>
<tr>
<td>A – 60 hrs. @ `30 per hr.</td>
<td></td>
</tr>
<tr>
<td>B – 40 hrs. @ `20 per hr.</td>
<td></td>
</tr>
<tr>
<td>C – 20 hrs. @ `50 per hr.</td>
<td></td>
</tr>
</tbody>
</table>

Overheads of these departments were established as follows:

<table>
<thead>
<tr>
<th>Deptt.</th>
<th>Labour hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>A `15000</td>
<td>1500 labour hours</td>
</tr>
<tr>
<td>B `4000</td>
<td>200 labour hours</td>
</tr>
<tr>
<td>C `12000</td>
<td>300 labour hours</td>
</tr>
</tbody>
</table>

Fixed overheads

Estimated at `40,000 for 2000 normal working hours.

You are required to calculate the cost of job and calculate the price to give profit of 25% on selling price.

b) Differentiate between job costing and contract costing.

c) Define work certified and work uncertified in contract costing.

Q.7  

A product passes through three processes X, Y and Z. The normal wastage of each process is as follows: Process X–3%, Process Y–5% and process Z–8%. Wastage of process X is sold at 25 paise per unit, that of process Y at 50 paise per unit and process Z at `1 per unit. 10000 units were issued to process X in the beginning of period at a cost of `1 per unit. The other expense are as follows.

<table>
<thead>
<tr>
<th>Item</th>
<th>Process X</th>
<th>Process Y</th>
<th>Process Z</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Material Labour</td>
<td>`1,000</td>
<td>`1,500</td>
<td>`500</td>
</tr>
<tr>
<td>Direct expenses Actual output</td>
<td>`5,000</td>
<td>`8,000</td>
<td>`6,500</td>
</tr>
<tr>
<td>`1,050</td>
<td>`1,188</td>
<td>`2009</td>
<td></td>
</tr>
<tr>
<td>9500 units</td>
<td>9,100 units</td>
<td>8,100 units</td>
<td></td>
</tr>
</tbody>
</table>

Prepared process Accounts assuming no opening or closing stock.
End Semester Examination, Dec. 2017
B.Com. (Hons) and Industry Integrated – Fourth Semester
DIRECT TAXATION (BCH-403)

Time: 3 hrs
Max Marks: 100
No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 State with appropriate explanation, whether the following statements are TRUE or FALSE:
   a) Income of minor is added to his father's income.
   b) A resident can either be resident or non-resident.
   c) Agricultural income from a land outside India is exempt from tax.
   d) Salary is taxable on received basis.
   e) Loss of a shutdown business can’t be adjusted against profits of continued business.
   f) Rate of depreciation for furniture and fittings block is 25% flat with straight line method.
   g) Income from an asset which is transferred in accordance with the agreement to live apart should be clubbed into the income of transferor.
   h) Maximum limit of exemption U/S 80 C is `100000/-.
   i) PAN can be allotted to only those persons whose taxable income exceeds `2,50,000/-. 
   j) Deduction U/S 80-G is related to donations.

   2x10

PART-A

Q.2 a) Explain the residential status of a person in detail.
b) Write any five fully exempted incomes.

Q.3 The following particulars related to the income of Mr. Mahaveer Phogat for the previous year 2015-16: He is employed in a cotton mill at Bangalore on a monthly salary of `25000/-. He is also entitled to commission @ 1% of sales effected by him. The sale effected by him during PY amounted to `40,00,000/-. He received the following allowances and perquisites during the PY:

a) Dearness pay @ `6,000/- per month.
b) Bonus @ two months basic salary.
c) Entertainment allowance @ `2000/- month.
d) HRA @ `5000/- month.
e) Employer paid `10,000/- towards Income Tax liability of Sh. Mahavir Phogat.
f) Employer provided LTC of `35000 for going to Shimla.
g) He has also been provided with gas, electricity and water facility and employer spent `15000/- on these.
h) The employer gave him cotton worth `1000/- free of cost.
i) He and his employer both contributed 15% of his salary to his recognized provident fund and interest credited to this fund @ 9% amounted to `30,000/- during the PY.
j) He spent `6,000/- per month as rent of the house occupied by him in Bangalore. Compute his taxable income under the head salaries for the assessment year 2016-17.

Q.4 a) Mr. X is the owner of two houses which he uses for his residential purposes. Compute his taxable income from house property for the assessment year 2016-17 from the following information:
First house – fair rental value `1,20,000/-
Second house – fair rental value `12,000/-
Municipal tax paid @ 10% of fair rental value.
Interest paid for the PY, on the loan taken on 10.04.2014 for purchase of the first house, `2,20,000/-. He borrowed `40000/- @ 15% on 1.04.2014 for the construction of second house which was completed in December, 2014. He could not pay the interest during 2014-15, hence paid interest this year for two years (including interest on unpaid interest) `12600/-. Fire insurance premium paid `1400/- and `200/- on the first house and second house respectively. The assessee specifies the first house for exemption U/S 23(2).

b) Write brief note on any one of the following:
   i) Block of assets and methods of calculating depreciation U/S 32.
   ii) Income of previous year assessed in assessment year.

PART-B

Q.5 a) Mr. X acquired a plot of land on 30.06.1980 for `2,20,000/- Brokerage and other incidental expenses on acquisition of plot were `1,48,500/-. Its fair market value on 01.04.1981 was `4,50,000/-. Mr. X sold the plot of land an 30.06.2015 for `50,00,000/-. What will be the amount of capital gains for the
assessment year 2016-17? Can he claim deduction for ground rent paid by him amounting to `50,000/- during the period when he held the asset? (Cost inflation index in 1981-82 was 100 and in 2015-16 it was 1081).

b) What are the provisions regarding set off and carry forward of the following losses:
   i) Capital loss  
   ii) Business loss  
   iii) Speculation loss  
   iv) Losses of lottery and card games.

Q.6  
   a) Explain the major provisions regarding following deductions:
      i) Deduction U/S 80C  
      ii) Deduction U/S 80E  
      iii) Deduction U/S 80D  
      iv) Deduction U/S 80 QQB

   b) Mr. Sathi has the following income for the PY 2015-16:
      i) Business profits 5,50,000/-.  
      ii) Short term capital gain 12000/-.  
      iii) Long term capital gain 18000/-.  
         (related to land & building)  
      iv) Long term capital gain 10000/-.  
         (relating to other assets)  
      v) Compensation for loss of agency: 1.24000/-  
      vi) Long term capital loss 16000/-.  

   Compute the taxable income of Mr. Sathi for AY 2016-17.

Q.7  
   Write short notes on (any two) of the following:
   a) TDS.  
   b) Filing of return of income.  
   c) Advance payment of tax.
End Semester Examination, Dec. 2017
B.Com. (Hons) and B. Com (Hons) Industry Integrated – Fourth Semester
E-COMMERCE (BCH-404)

Time: 3 hrs  
Max Marks: 100

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

Q.1  **Answer the following questions:**

a) Define E-Commerce with an example.
b) Enumerate the online commerce options.
c) Enumerate the nature and scope of E-Commerce.
d) What is ACID Test?
e) What is ICES Test?

2x5

**Differentiate the following:**

f) E-Business and E-Commerce.
g) Debit card and Credit card.
h) Classical Cryptography and Modern Cryptography.
i) Symmetric and Asymmetric keys.

2½x4

**PART-A**

Q.2  It becomes very important to clearly draw a line between traditional commerce and E-Commerce comment. Also discuss the development of E-commerce in detail.  

20

Q.3  Discuss the process of Payment Gateway System in detail. Discuss any two popular gateways.  

20

Q.4  a) What is E-Governance? Discuss its importance, advantages, scope and limitations with suitable examples.  

10

b) Discuss any implemented E-Governance project/strategic method in India.  

10

**PART-B**
Q.5 Discuss the SET Protocol, in detail with suitable example. Also, explain the requirements for online payment mechanism.  

Q.6  
a) What are digital signatures? Explain how digital signatures are able to ensure the authentication and integrity of a business transaction? 

b) What is virus? Explain network firewall. Discuss the various firewall techniques used for security purposes.

Q.7 Write short notes on the following:  
a) E-Banking Services.  
b) E-Tailing.  
c) Online Travel Industry.  
d) Online Shopping.
Q.1 Objective type questions:
   a) ABC Ltd reported income of ₹180,000 for the year 2011-12. Compute the provision for income tax from the data below:
      Rent received in advance ₹32,000
      Income from exempted Govt. bonds ₹40,000
      Depreciation deducted for income tax purpose in excess of depreciation reported for accounting ₹20,000. Income tax 35% is:
      i) Rs. 53,200/-.  
      ii) Rs. 63,000/-.  
      iii) Rs. 67,200/-.  
      iv) Rs. 60,200/-.  
   
   b) When the conditions underlying reasonable or virtual certainty as the case may be are not valid and the conditions cease to exist at the year end the DTA should be:
      i) Written down to the extent of timing difference.  
      ii) To remain as it is.  
      iii) DTL to be created.  
      iv) Written down completely.  
   
   c) All resulting exchange differences for a non-integral foreign operation should be accumulated in:
      i) Balance sheet.  
      ii) Profit and loss account.  
      iii) Foreign currency translation reserve.  
      iv) None of the above.  
   
   d) For translation of accounts of non-integral foreign operations, balance sheet items, should be translated at:
      i) Rate as at the beginning of the entity’s financial period.  
      ii) Actual exchange rates as on date of the transactions.  
      iii) Average rate subject to materiality.  
      iv) Closing rates or the rate as on balance sheet date.  
   
   e) Contingent assets are required to be disclosed in which of the following reports of the company:
      i) Auditor’s report.  
      ii) Board of director’s report.
iii) Notes to accounts.
iv) Corporate governance report.

f) If subsequent expenditure meets the asset recognition criteria for an intangible asset, it is:
i) Not accounted for in the books.
ii) Expensed.
iii) Treated as deferred revenue expenditure.
iv) Capitalized.

g) Which of the following statements are incorrect?
i) Intangible assets with infinite lives are amortized over 20 years.
ii) Amortization is the total cost less its residual value.
iii) Amortization is reflected as a reduction in the gross carrying value of the intangible asset.
iv) Tangible assets are depreciated and intangible assets are amortized.

h) Cost of inventories should exclude:
i) Fixed factory overheads.
ii) Freight inwards.
iii) Abnormal loss of materials.
iv) Cost of designing products as per the customer’s specifications.

i) Which of the following costs is not included in cost of inventories?
i) Direct labour cost.
ii) Factory overheads.
iii) Sales commission.
iv) Nonrefundable duties and taxes.

j) Financial asset is a contractual right to:
i) Receive cash.
ii) Receive another financial asset.
iii) Exchange financial asset or liability.
iv) All of the above.

k) State whether True or false.
i) Acceptance of advance payment received from a prospective buyer is an event that creates a constructive obligation on the supplier part and thus requires recognition of financial instrument.
ii) Incorrect measurement of inventory does not affect the shareholders equity reported in the balance sheet.
iii) ABC Ltd incurred ₹50 lakhs on searching for various alternatives for its product and expensed off the same considering it as research expenditure. The accounting treatment followed by the entity is correct.
iv) Internally generated goodwill cannot be said to be an identifiable resource.
v) The presence of a substantial degree of measurement is higher in case of accruals than provisions.
vi) During the year, ABC Ltd estimated that it needs to pay ₹10,000 at the end of each of the next three years to settle an obligation. For this, the company discounts the future cash expenses to its present value and provides the discounted amount in the financials.
vii) A forward contract is an agreement between two parties whereby one party agrees to buy from or sell to the other party an asset at a future date for an agreed price.
viii) For translation of accounts of non-integral foreign operation, items of income and expense are translated at the closing rate.
ix) Tax expense is equal to the current tax for the year.
x) DTA/DTL once created can be carried forward for subsequent years without being reviewed at each balance sheet.
Q.2 a) ABC Ltd has taken a building on operating lease for 3 years. Under the terms of contract the company can neither cancel the lease contract nor can sublet the same. During the beginning of the second year, the company got an opportunity to work from a new location which is tax free zone. This will benefit the company by saving of taxes & other duties, hence company decided to shift to the new location. This results in cancellation of existing lease contracts before its expiry. Advise the company whether any provision should be recognized in this case? 

b) XYZ Ltd. has provided depreciation as per accounting records ₹4,00,000 and as per Tax records ₹7,00,000. Unamortized preliminary expenses, as per tax record is ₹5,600. There is adequate evidence of future profit sufficiency. How much deferred tax asset/liability should be recognized as transition adjustment. Tax rate is 40%.

c) What do you understand by onerous contracts?

d) ABC Ltd took a 8% loan of ₹120,00,000 on 1\textsuperscript{st} January, 2011 which was due for repayment on 31\textsuperscript{st} December 2012. It took 10% loan from the same bank for ₹120,00,000 for the same amount. The loan amount is adjusted against the existing loan principal by whom the existing loan is settled. Please suggest the accounting treatment of this settling transaction.

Q.3 a) Classify each of the following assets as either tangible or intangible:

i) The operating system of personal computer.

ii) An off the shelf integrated publishing software package.

iii) Specialized software embedded in computer controlled machine tools.

iv) A “firewall” controlling access to restricted section of an internet websites.

v) Patent and copyright.

b) ABC Limited prepares its accounts annually on 31\textsuperscript{st} March. On 1\textsuperscript{st} April 2002, it purchases a machine at a cost of ₹1,50,000. The machine has a useful life of 3 years and an expected scrap value of zero. Although it is eligible for a 100% first year depreciation allowance for the tax purpose, the SLM method is considered appropriate for accounting purpose. ABC Ltd. has PBDT of ₹2,00,000 each year & corporate tax rate is 40% each year. You are required to prepare statement of Profit and Loss for three years showing impact of deferred tax and computation of PAT.

Q.4 a) Entity S lends ₹10,00,000 to Entity A. The loan carries interest at 5% per annum payable annually and is payable in full after a period of five years, even though the market rate for similar loans is 8%. To compensate entity S for the below market rate of interest, entity A pays an origination fees of ₹120,000 to Entity S. There are no other directly related payments by either party. You are required to show the value at which Entity S would recognize the loan and annual interest thereon.

b) XYZ (India) Ltd. entered into purchase of forward contracts as under:

<table>
<thead>
<tr>
<th>Amount of foreign currency</th>
<th>US $ 200,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of entering in forward cover</td>
<td>28\textsuperscript{th} February, 2012</td>
</tr>
<tr>
<td>Exchange rate on 28\textsuperscript{th} February, 2012</td>
<td>₹47 per US $</td>
</tr>
<tr>
<td>Forward rate</td>
<td>₹48</td>
</tr>
<tr>
<td>Period of forward cover</td>
<td>3 months (31\textsuperscript{st} May 2012)</td>
</tr>
<tr>
<td>Spot rate on reporting date (31\textsuperscript{st} March 2012)</td>
<td>₹47.75</td>
</tr>
<tr>
<td>Forward rate available at the reporting date for the remaining maturity of the contract</td>
<td>₹47.50</td>
</tr>
</tbody>
</table>

Forward cover has been entered into for the sole purpose of managing risk associated with change of exchange rate for payment to supplier against purchase required:

i) Calculate the forward premium/(discount).
ii) Accounting for such forward premium/(discount).
iii) Calculate the exchange difference on 31\(^{st}\) March 2012 (i.e. the reporting date).
iv) If the forward contract is entered into for speculation, calculate the profit/(loss) for the period.

Q.5  
a) PQR Associates operate a readymade garment shop. They enter into the following transactions in the month of March 2012:
1\(^{st}\) March 2012    Purchase of 1,200 shirts at ₹ 100 each.
13\(^{th}\) March 2012   Purchase of 500 shirts at ₹ 120 each.
14\(^{th}\) March 2012   Sale of 700 shirts at ₹ 200 each.
Calculate the value of closing inventory as on 31\(^{st}\) March 2012 under FIFO method assuming there was no inventory of shirts as on 1\(^{st}\) March 2012.

b) Following are the particulars of D Ltd. as on 31\(^{st}\) March 2016:
Deferred tax liability    ₹ 10,00,000.
Deferred tax asset        ₹ 500,000.
The following transactions were reported during the year 2016-17:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax rate</td>
<td>50%</td>
</tr>
<tr>
<td>Depreciation as per books</td>
<td>₹ 25,00,000</td>
</tr>
<tr>
<td>Depreciation as per IT Act</td>
<td>₹ 15,00,000</td>
</tr>
<tr>
<td>No additions to fixed assets during the year</td>
<td></td>
</tr>
<tr>
<td>Items disallowed in 2015-16 and allowed for tax purpose in 2016-17</td>
<td>₹ 5,00,000</td>
</tr>
<tr>
<td>Interest to financial institutions in books on accrual basis but actual payment on 30(^{th}) September, 2017</td>
<td>₹ 10,00,000</td>
</tr>
<tr>
<td>Donations in 2016-17</td>
<td>₹ 5,00,000</td>
</tr>
<tr>
<td>Share Issue expenses allowed u/s 35D in IT Act for 2016-17(1/10 of ₹ 25,00,000 incurred) whereas as per books full expense allowed</td>
<td>₹ 2,50,000</td>
</tr>
<tr>
<td>Repairs to Plant ₹ 50,00,000 was spread over the period 2016-17 and 2017-18 in books. However, the entire expense was allowed under IT Act.</td>
<td></td>
</tr>
</tbody>
</table>

Compute the amount of deferred tax asset/liability for 2016-17.

Q.6  
a) ABC Ltd imported a machine on 1\(^{st}\) April 2015 for Euros 24,000 on deferred payment basis; payment in six equal annual installments at the end of every financial year, commencing from 31\(^{st}\) March 2016 onwards. Applying AS-11, determine the exchange differences and carrying amounts of the liability at the end of each financial year, considering the following exchange rates between the Euro and Indian rupees.

<table>
<thead>
<tr>
<th>Date</th>
<th>01/04/15</th>
<th>31/03/16</th>
<th>31/03/17</th>
<th>31/03/18</th>
<th>31/03/19</th>
<th>31/03/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Euro</td>
<td>50.49</td>
<td>45.52</td>
<td>41.85</td>
<td>41.02</td>
<td>42.64</td>
<td>51.44</td>
</tr>
</tbody>
</table>

One Euro equal Indian rupees on:
b) Raw materials inventory of X Ltd includes 1 kg of certain material purchased at ₹100 per kg. The price of the material is on decline and replacement cost of the inventory at the year-end is ₹80 per kg. It is possible to incorporate the material in a finished product. The cost of converting it into finished product is ₹120.
Calculate the value of inventory if the expected selling prices of the finished product are:
   i) ₹190.
   ii) ₹240.
   iii) ₹220.

End Semester Examination, Dec. 2017
B.Com. (Hons.) and (Industry Integrated) – Fifth Semester
MANAGEMENT ACCOUNTING (BCH-501A)

Q.1 Fill in the blanks:
   a) The process of preparing a budget is called ________.
   b) Labour cost variances = ________ + ________.
   c) Contribution = ________ minus ________.

State whether the following statements are True or False:
   d) Budget is prepared for definite period of time.
   e) Performance budget is a work plan.
   f) Idle time variance is always favourable.
   g) Budgetary control and standard costing are the techniques of managerial control.
   h) Marginal costing helps in decision making on the basis of fixed cost.

Q.2 a) Discuss the scope of management accounting, in brief.
   b) Differentiate between cost and management accounting.

Q.3 The expenses budget for production of 10,000 units in a factory is furnished below:

<table>
<thead>
<tr>
<th>Item</th>
<th>Per unit ('')</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material</td>
<td>70</td>
</tr>
<tr>
<td>Labour</td>
<td>25</td>
</tr>
<tr>
<td>Variable overheads</td>
<td>20</td>
</tr>
<tr>
<td>Fixed overheads</td>
<td>10</td>
</tr>
<tr>
<td>Variable expenses</td>
<td>5</td>
</tr>
<tr>
<td>Selling expenses 10% fixed</td>
<td>13</td>
</tr>
<tr>
<td>Distribution expenses 20% fixed</td>
<td>7</td>
</tr>
</tbody>
</table>
Administrative expenses \$50,000

Total cost \$155

Prepare a budget for the production of:

a) 8,000 units
b) 6,000 units

Assume that administrative expenses are rigid for all levels of production.

Q.4 Present the analysis of material cost variances from the following data:

<table>
<thead>
<tr>
<th>Material</th>
<th>Standard</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SQ(kg)</td>
<td>SR(`)</td>
</tr>
<tr>
<td>A</td>
<td>60</td>
<td>6</td>
</tr>
<tr>
<td>B</td>
<td>40</td>
<td>4</td>
</tr>
<tr>
<td>Process loss</td>
<td>100</td>
<td>520</td>
</tr>
<tr>
<td>Output</td>
<td>80</td>
<td></td>
</tr>
</tbody>
</table>

Calculate all material variances.

PART-B

Q.5 a) You are given the following information

<table>
<thead>
<tr>
<th>Period</th>
<th>Sales</th>
<th>Profit/Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>90,000</td>
<td>(10,000)</td>
</tr>
<tr>
<td>II</td>
<td>1,30,000</td>
<td>10,000</td>
</tr>
</tbody>
</table>

Calculate:

i) P/V Ratio.

ii) Fixed cost.

iii) Expected profit if sales are budgeted at \$1,80,000/-

b) What is break even chart? How is it prepared?

Q.6 A Scooter Company has presented the cost of a Scooter as under:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Material</td>
<td>4,000</td>
</tr>
<tr>
<td>Labour</td>
<td>1,200</td>
</tr>
<tr>
<td>Variable Expenses</td>
<td>2,800</td>
</tr>
<tr>
<td>Expenses</td>
<td>1,200</td>
</tr>
<tr>
<td>Fixed Expenses</td>
<td></td>
</tr>
<tr>
<td>Total cost</td>
<td>9,200</td>
</tr>
<tr>
<td>Profit</td>
<td>800</td>
</tr>
<tr>
<td>Selling Price</td>
<td>10,000</td>
</tr>
</tbody>
</table>

No. of scooters produced and sold 500.

a) Calculate P/V ratio.

b) Calculate break-even point.

c) Calculate MOS.
d) If price is reduced by `400 per scooter, how many scooters should be manufactured and sold to maintain the present profit?  

Q.7  

a) Prepare the balance sheet of ‘A’ Ltd. from the following details:  
Stock turnover ratio 6:1  
Capital turnover ratio 2:1  
Fixed Assets Turnover Ratio 4:1  
Debt collection period 2 months  
Creditors payment period 73 days  
Gross Profit ratio 20%  
Gross Profit `60,000  
Closing stock `5,000 in excess of the opening stock.  

b) Write a short note on responsibility centre.
Q.2  
   a) Explain the concept of Profit Maximization and Wealth Maximization. In what ways is wealth maximization objective superior to profit maximization?  
   b) Briefly explain three basic decisions in financial management.  

Q.3  
   a) A company is considering two different investment proposals, A and B. The details are as under:

<table>
<thead>
<tr>
<th></th>
<th>Proposal A</th>
<th>Proposal B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Cost</td>
<td>`1,95,000</td>
<td>`2,50,000</td>
</tr>
<tr>
<td>Estimated income: Year 1</td>
<td>50,000</td>
<td>90,000</td>
</tr>
<tr>
<td></td>
<td>80,000</td>
<td>90,000</td>
</tr>
<tr>
<td></td>
<td>65,000</td>
<td>90,000</td>
</tr>
<tr>
<td></td>
<td>50,000</td>
<td>90,000</td>
</tr>
</tbody>
</table>

   Suggest the most attractive proposal on the basis of NPV method at discounting rate of 10% and on the basis of Payback Period method. The present value factor at 10% is 0.935, 0.873, 0.816 and 0.763 respectively for 1st, 2nd, 3rd and 4th years respectively.  
   b) Make a comparison between NPV and IRR methods of Capital Budgeting.  

Q.4  
   Write short notes on:  
   a) Capital Rationing.  
   b) Traditional techniques of capital budgeting.  
   c) Retained earnings as source of capital.  
   d) Benefits of external sources of finance.  

**PART-B**

Q.5  
   Explain in detail Traditional theory of capital structure along with all its assumptions.  

Q.6  
   a) ABC Ltd. is considering three financial plans. The key information is as follows:
   i) Total funds to be raised are `10,00,000/-.  
   ii) Financing plans are (i) 100% equity, (ii) 50% Equity and 50% Debt (iii) 50% Debt and 50% preference shares.  
   iii) Cost of debt is 8% and cost of preference shares is 8%.  
   iv) Tax rate is 35%.  
   v) Equity shares of face value of `10 each will be issued at a premium of `10 per share.  
   vi) Expected EBIT is `2,00,000/-.  
   Determine EPS for each plan and also indicate if any of the plans dominate.  

   b) Explain in detail factors affecting dividend decision of a firm.  

Q.7  
   a) Write notes on:
   i) Cash management strategies.  
   ii) ABC analysis.  

   b) Prepare an estimate of net working capital requirement of a company from the data given below:
   Estimated cost per unit of production  
   Raw material  
   Amount per unit (`)  
   100
The following is the additional information:

- Selling price per unit: `240
- Level of activity: 1,04,000 units per annum
- Raw materials in stock: average 4 weeks
- Work in progress: average 2 weeks
- Finished goods in stock: average 4 weeks
- Credit allowed by supplier: average 4 weeks
- Credit allowed to debtor: average 8 weeks
- Lag in payment of wages: 2 weeks
- Cash at bank is expected to be `25,000 and production is assumed during 52 weeks in a year.

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**End Semester Examination, Dec. 2017**

**B.Com. (Hons) and (Industry Integrated) – Fifth Semester**

**INDIRECT TAXATION (BCH-503A)**

Time: 3 hrs
Max Marks: 100
No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from Part-A and **TWO** questions from Part-B. Each question carries equal marks.

**Q.1 State whether the following statements are TRUE or FALSE:**

a) Supply of belt and wallet in a pack is known as mixed supply.  

b) A credit note is issued by supplier, for reducing the tax or taxable value.  

c) Every taxable person shall file annual return in form GSTR-9.  

d) Small complaints up to Rs. 5 lakhs can be handled by single member bench of Appellate Tribunal.  

e) Basic customs duty on baggage is 35% ad valorem on the value of baggage.  

**1x5**

**Fill in the blanks:**

f) PAN (issued under the Income Tax Act) is not mandatory for grant of registration for __________.

\[1x5\]

g) Entire ITC of GST paid on capital goods can be availed in ________ year itself as these are goods.

\[1x5\]

h) Every tax payer under composition scheme shall file the return in form __________.

\[1x5\]

i) Schedule II of the Customs Tariff Act, 1975, refers to goods liable to ________ duty of customs.

\[1x5\]

j) ________ U/sec. 3(1) of the Custom Tariff Act, 1975, have been replaced by GST in 2016.

\[1x5\]

**Write short notes on:**

k) Transaction value as per Customs Tariff Act, 1975.

\[5x2\]

l) Composition Scheme.
**PART-A**

Q.2  
a) What do you mean by Composition Scheme? Discuss its merits and demerits in India.  

12

b) Explain in brief the mechanism of fund transfer and cross utilization of IGST.  

8

Q.3  
Explain the provisions with regard to place of supply of services, where the location of supplier and location of recipient is in India.  

20

Q.4  
a) Who is input service distribution? Discuss the manner of distribution of credit by an input service distributor.  

15

b) Write a note on credit/debit notes.  

5

**PART-B**

Q.5  
a) Explain the general provisions relating to claim for availment of Input Tax credit by a resisted person under GST Act.  

12

b) Enlist various types of returns, person liable to file the returns and due date of filing the same as per GST Laws.  

8

Q.6  
a) Explain the provisions to demand for demanding tax, input tax credit and penalty when there is suppression of facts to evade tax, wilful statement or fraud.  

10

b) Give the general provisions related to penalty under section 126 of CGST ACT.  

10

Q.7  
a) Write a short note on baggage provisions.  

8

b) What are the various type of duties under customs on imported goods and / or services?  

12
Q.1 Answer the following in brief:
   a) Write two differences in inductive and deductive theory.
   b) What is a construct?
   c) Explain moderating variable with an example.
   d) State two reasons for literature review in research.
   e) Define research problem.
   f) Write two differences in primary and secondary data.
   g) Enlist two advantages of a research design.
   h) What is stratified random sampling?
   i) What are open ended questions?
   j) What is sampling error?

\[2 \times 10\]

**PART-A**

Q.2 Explain in detail types of research. Also, differentiate between exploratory research, descriptive research and casual research. \[20\]

Q.3 What is a research proposal? Explain the ingredients of a research proposal. \[20\]

Q.4 What is scaling? Discuss various types of scalings used in research. \[20\]

**PART-B**

Q.5 What is sampling? What are the advantages of sampling? Enumerate various methods of non-probability sampling in detail. \[20\]
Q.6 What is questionnaire? Explain the process of questionnaire designing in detail.

Q.7 Write notes on:
   a) Significance of report writing.
   b) Layout of the research report.
Q.5 Discuss the role and features of IRDA in Insurance Sector.  
10

Q.6 Write short notes on:  
a) Relationship between risk and return.  
   5x2
b) Re-insurance.

Q.7 Explain various functions of Insurance agents.  
10

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End Semester Examination, Dec. 2017  
B.Com. (Hons) and (B.Com. Industry Integrated) – Fifth Semester  
BANKING AND INSURANCE (BCH-507)  

Time: 3 hrs  
Max Marks:  
50  
No. of pages: 2  

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 State whether the following statements are TRUE or FALSE:  
a) Branch banking is a system where the banking business is carried by a single branch throughout the country.  
b) Universal bank is the name given to banks engaged in diverse kind of banking and other financial activities.  
c) Reverse Repo is the rate at which banks borrow funds from the RBI.  
d) Medical underwriting is used to make sure that the person who is being insured qualifies for an amount of insurance that does not exceed his insurable interest.  
e) An endowment plan is basically a combination of a term plan and a pure endowment plan.  
½x5

Fill in the blanks:  
f) The State Bank of India was established by nationalizing the _________.  
g) Risks that result from changes in the economy or the environment are called __________.  
h) ________ is that ratio which the banks in India are required to maintain as a percentage of their demand and term liabilities in government securities and certain approved securities.  
i) According to the M₄ concept of money supply, m₄ = m₃ + __________.  
j) Principle of __________ does not apply to life insurance contracts.  
½x5

Write short notes on:
k) Bancassurance.
l) Principle of Subrogation.
m) Premium.
n) E-Banking.
o) Invisible Insurer.

1x5

**PART-A**

Q.2  
a) Give a brief history of Reserve Bank of India. Explain the functions of RBI.  
   5  
b) What do you mean by credit control? Explain the methods of credit control followed by RBI.  
   5

Q.3  
What do you mean by inflation? Discuss the causes and controlling measures of inflation.  
   10

Q.4  
a) Explain the set-up of NABARD. What are its functions?  
   5  
b) Describe project financing.  
   2½  
c) Explain the Banking Ombudsman Scheme.  
   2½

**PART-B**

Q.5  
a) What is insurance? Give a brief description of the regulator of insurance sector in India.  
   4  
b) Give a detailed classification of insurance.  
   6

Q.6  
a) What is risk? Explain the three different strategies to handle risk, viz. Risk Avoidance, Risk Retention and Risk Transfer.  
   5  
b) Explain the concept and need for reinsurance.  
   2½  
c) What do you understand by pooling of risk? Explain with the help of an example.  
   2½

Q.7  
a) Differentiate between an agent and broker.  
   2  
b) What are annuity plans? Living too long is also a risk. Discuss.  
   3  
c) Differentiate between pure and speculative risks.  
   2½  
d) How important is the role of insurance in the financial planning of an individual?  
   2½
End Semester Examination, Dec. 2017
B. Com. (Hons.) Industry Integrated — Fifth Semester
FINANCIAL ACCOUNTING-V (BCH-508K)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 4

Note: Attempt FIVE questions in all: Q.1 is compulsory. Attempt any FOUR questions from the remaining. Marks are indicated against each question.

Q.1 Objective type questions:
   a) Intangible assets under development are included under capital work in progress.
      i) True.
      ii) False.
   b) In statement of profit and loss of manufacturing company, revenue arising from dividend income shall be disclosed under:
      i) Sale of products.
      ii) Other operating revenues.
      iii) Reduced from cost of materials consumed.
      iv) Other income.
   c) Interest paid on late payment of income tax shall be shown under:
      i) Current tax.
      ii) Deferred tax.
      iii) Finance costs.
      iv) Other expenses.
   d) Expenses under the head ‘Tax expense’ in statement of profit and loss shall include:
      i) Minimum alternate tax (MAT).
      ii) Property tax.
      iii) Central sales tax.
   e) Which of the following is an adjusting event as per AS-4:
      i) Destruction of asset due to natural calamity.
      ii) Decline in market value of investments.
      iii) Customer declared insolvent, provision was already created on his dues.
      iv) Entity planning to discontinue major operations.
   f) Which of the following items is not a part of cash flow statement?
i) Buyback of shares.
ii) Bonus to employees.
iii) Bonus issue of shares.
iv) Rights issue of shares.
g) Net cash flow from operating activities can never be negative:
   i) True.
   ii) False.
h) Which of the following is considered a cash flow from operating activity?
   i) Cash outflow to the government for income taxes.
   ii) Cash outflow for repayment of term loan.
   iii) Cash inflow on sale of fixed assets.
   iv) Cash inflow on issue of equity shares.
i) The following item is added to net profit under indirect method for calculation of cash flows from operating activities:
   i) Increase in trade receivables.
   ii) Decrease in trade payables.
   iii) Increase in salary payable.
   iv) Increase in inventories.
j) Short term loans include all loans payable within a period of:
   i) Twelve months from reporting date.
   ii) Twelve months from date of loan.
   iii) Six months from reporting date.
   iv) Six months from date of loan.
k) Installments of long term borrowings payable within twelve months from reporting date shall be disclosed under:
   i) Other current liabilities.
   ii) Short term borrowings.
   iii) Long term borrowings.
   iv) Other non-current liabilities.
l) A company may have different operating cycles if it engages in more than one nature of business.
   i) True.
   ii) False.
m) Change in accounting policy does not include:
   i) Change in useful life from 10 years to 7 years.
   ii) Change of method of valuation of inventory from FIFO to weighted-average.
   iii) Change of method of valuation of inventory from weighted-average to FIFO.
   iv) Change in valuation of fixed assets from cost model to revaluation model.
n) Change in government’s fiscal policy leading to a refund of grant received is:
   i) Extraordinary item.
   ii) Ordinary activity.
   iii) Prior period item.
   iv) Both (i) and (ii).
o) Adoption of accounting policy for events or transaction that differs in substance from previously occurring events or transactions:
   i) Change in accounting estimate.
   ii) Change in accounting policy.
   iii) Both (i) and (ii).
   iv) None of the above.
p) ABC limited made provision of ₹3,00,000 for non-moving stock on the basis of estimate. Latter the non-moving stock was valued by a competent value at ₹5,00,000. This change is treated as:
   i) Change in accounting policy.
ii) Change in accounting estimate.
iii) Prior period item.
iv) Extraordinary item.

q) Major break-down in internal reporting systems making many reported numbers wrong over the previous period are considered as:
i) Extraordinary item.
ii) Prior period item.
iii) Exceptional item.
iv) Change in accounting estimate.

r) In case of a upstream transaction, the adjustment for profit is required to be made in the minority interest.
i) True.
ii) False.

s) All pre-acquisition profits and dividends are of capital nature and are considered while computing goodwill or capital reserve on the date of acquisition.
i) True.
ii) False.

t) What treatment should be given to dividend declared after reporting date under Indian GAAP?
i) Adjusting event - Liability to be recorded.
ii) Adjusting event - No Liability to be recorded.
iii) Non adjusting event - No liability to be recognized.
iv) Non adjusting event - Liability to be recognized.

Q.2 Short answer type questions:
a) Explain disclosure requirements of “cash and cash equivalents” as per schedule III of Companies Act.
b) How non – current liabilities are presented as per schedule III of Companies Act.
c) Explain the cash flow from financing activities.
d) Write a short note on ‘prior period items’.

Q.3 a) Prepare the balance sheet as per schedule III from the following details of XYZ Ltd. for 31st March 2017:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount (₹)</th>
<th>Particulars</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock</td>
<td>13,60,000</td>
<td>Profit and loss Account (Opening balance is ₹2 lakhs)</td>
<td>5,20,000</td>
</tr>
<tr>
<td>Machinery</td>
<td>16,00,000</td>
<td>Debtors</td>
<td>5,74,000</td>
</tr>
<tr>
<td>Current Account Balance</td>
<td>70,000</td>
<td>Property</td>
<td>15,82,000</td>
</tr>
<tr>
<td>Cash</td>
<td>36,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity shares of ₹10 each</td>
<td>20,00,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15% Debentures</td>
<td>8,00,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Loans</td>
<td>12,40,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bills Payable</td>
<td>3,50,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td>3,12,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

b) Give the format of statement of profit and loss as per part II of schedule III. 10×2

Q.4 Balance sheet of Manav and Rachna Ltd. as on 31st March 2017 is as under:
### Particulars

<table>
<thead>
<tr>
<th></th>
<th>Manav Ltd.</th>
<th>Rachna Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity share capital</td>
<td>1,20,000</td>
<td>225,000</td>
</tr>
<tr>
<td>10% Preference share capital</td>
<td>65,000</td>
<td>-</td>
</tr>
<tr>
<td>General Reserve</td>
<td>30,000</td>
<td>1,45,000</td>
</tr>
<tr>
<td>Profit and loss Account</td>
<td>3,75,000</td>
<td>750,000</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>2,00,000</td>
<td>3,15,000</td>
</tr>
<tr>
<td>Bills Payable</td>
<td>1,25,000</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9,15,000</strong></td>
<td><strong>14,85,000</strong></td>
</tr>
</tbody>
</table>

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td>3,50,000</td>
<td>5,20,000</td>
</tr>
<tr>
<td>Investments</td>
<td>75,000</td>
<td>2,50,000</td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>1,15,000</td>
<td>2,15,000</td>
</tr>
<tr>
<td>Inventory</td>
<td>2,25,000</td>
<td>2,75,000</td>
</tr>
<tr>
<td>Cash and bank</td>
<td>1,50,000</td>
<td>2,25,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9,15,000</strong></td>
<td><strong>14,85,000</strong></td>
</tr>
</tbody>
</table>

**Additional information:**

a) Rachna Ltd. acquired 75% of the equity share capital of Manav Ltd. on 1st April 2015 for ₹2,25,000. Rachna Ltd. has not made any further investments in Manav Limited. The balance of the reserves and surpluses of Manav Ltd. as on 1st April 2015 is as below:
   General Reserves – ₹30,000.
   Profit and Loss Account – ₹1,25,000/-.  

b) During the year, Rachna Limited purchased goods worth ₹1,50,000 from Manav Limited. The goods are sold at a profit margin of 20% on cost. Inventory of Rachna Ltd. includes inventory of ₹90,000 made out of above mentioned purchases. In respect of the above transactions, payment is made by Rachna Ltd. only to the extent of 50%.
   Bills payable of Manav Ltd. includes ₹20,000 due to Rachna Ltd.

Prepare consolidated balance sheet of Rachna Ltd. as on 31st March 2017.

---

**Q.5**

a) Differentiate between change in accounting estimate and change in accounting policy.

b) Explain adjusting and non-adjusting events. Give two examples for each.

---

**Q.6**

a) The stock in trade of Rachna Ltd. includes ₹120,000/- in respect of goods sold by Manav Ltd. These goods have been sold by Manav Ltd. at a profit of 20% on cost. Rachna Ltd. owns 80% of the voting power of Manav Ltd. What is the amount of unrealised profits that are required to be eliminated? Compute the respective share of unrealised profits of the holding company and minority shareholders.

b) MR Ltd. acquired 35% of Vidya Ltd. on 1st April 2016 for ₹2,00,000/-. The position of net assets of Vidya Ltd. as on that date is given below:
   - Equity = ₹100,000/-.  
   - Reserves and Surplus = ₹2,50,000/-.  
   - Vidya Ltd. earned a profit of Rs. 50,000/- during 2015-16. Inventory of Vidya Ltd. include stock of Rs. 10,000 out of purchases made from MR Ltd. The profit element included with the inventory is Rs. 2,500/-.  
   - MR Ltd. prepares CFS as per AS-21. Determine the amount of investment in associate to be disclosed by ABC Ltd. in the CFS for the year 2015-16.
End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) – First Semester
BUSINESS COMMUNICATION-I (BCH-GE-01)

Time: 3 hrs
50
Max Marks:
No. of pages: 1
Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following:
   a) Good communication skills are essential for ______ solving and ______ making.
   b) The last item in the Minutes is _______.
   c) Response to communication is known as _____________.
   d) Postscript is indicated by writing _______________.
   e) Feedback is not important in communication. (True/False)
   f) Communication is one way process. (True/False)
   g) Define voice modulation.
   h) What is horizontal communication?
   i) List 7C’s of effective communication.

1x10

PART-A

Q.2 What do you mean by business communication? What are its different elements? Throw light on the objectives of business communication.

10

Q.3 Briefly explain the barriers to effective listening.

10
Q.4 What do you mean by kinesics? Also, explain the role of different body parts in communication.  

10

PART-B

Q.5 Write short notes on:
   a) Agenda and Minutes.  
      5
   b) Memorandum.  
      5

Q.6 Write a letter from a Collector to a Commissioner giving details of damage caused by rains and floods.  

10

Q.7 What is business report? Discuss various types of reports used in business films.  

10

End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) – Second Semester
BUSINESS COMMUNICATION-II (BCH-GE-03)

Time: 3 hrs
Max Marks: 50

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Do as directed:
Convert the following sentences from direct to indirect speech:
   a) She said to me, “Thank You”.
   b) “Hurry up”, she said to me.
   c) Manu said, “I am busy how”.
      1x3

Convert the following sentences from active to passive voice:
   d) The two kings are singing the treaty.
   e) The science class viewed the comet.
   f) I will clean the house every Sunday.
      1x3

Define:
   g) Report.
   h) Voice modulation.
      2x2

PART-A

Q.2 Discuss the various components of body language which help in communication.  

10
Q.3 Explain the various steps of planning a presentation. Also discuss any two types of presentation.
   10

Q.4 Write a sales letter to your regular customer about a new product of your company is to be launch recently.
   10

**PART-B**

Q.5 Write short notes on:
   a) Notice and circular.
      5
   b) E-Correspondence.
      5

Q.6 Explain the different types of reports. Also differentiate the bibliography and citing references.
   10

Q.7 You have to apply for the post of accounts executive in a BPO. Write an application and also prepare a resume for the same.
   10
Q.1 Look at the passage and then answer the question below:

**Some Places to visit**

a) Beautiful Kingsley house was built in the 18th century and all the rooms are decorated and furnished in the style of the time. They include the dining room, study and dressing room, which contain a display of the 18th century ladies’ clothing. Our volunteer guides in each room bring the house to life with stories of the past.

b) The African Museum was founded 50 years ago, and to commemorate the event, we have chosen 50 treasures from the permanent collection and put them together to the fascinating story of that continent. This exhibition continues until the end of the year. The Folk Art Gallery opens to the public next month, exhibiting traditional paintings and other objects from all over Africa.

c) From the outside, 17 Mansfield Street may not look particularly exciting, but come inside, and you will find yourself in a historic building that started life as a theatre, before becoming a bank and then a restaurant, which is still in operation. On Sundays and Mondays, when restaurant is closed, a guide is available to show you round the building and its fascinating architectural features.

d) The industrial heritage center tells the fascinating story of a local family firm; Mr. John Carroll started his engineering business in this building exactly 150 years ago. The firm closed in 1969, but the factory has been re-created, with machines like those that Mr. Carroll was familiar with.
See what working life could be like in the 19th Century, a life far removed from the elegance of the wealthy.

e) The Fashion Museum has only just opened. It is home to an outstanding collection of more than 30000 objects worn by men, women and children, dating from the 17th century to the present day. You will see how people used to dress! As well as the permanent exhibits, you can currently see Dressing the Stars, which displays original costumes worn by the stars of many popular films.

f) Having spent the best part of two years being refurbished, the Mason Museum has recently opened its doors again. It provides a magnificent setting for its arts collection and for the beautiful 18th century furniture for which the Mason is famous. Open Mondays to Fridays 10-4, and weekends 10-6.

**Question: i) to v)**

The text above has six descriptions of places to visit in the same city, A-F.

Which description mentions the following information?
Write the correct letter, A-F, in boxes 1-5 on your answer sheet.

NB: You may use any letter more than once.

i) Clothes that well-known people have worn.

ii) A display that cannot be seen yet.

iii) People who talk in an entertaining way.

iv) The museum having just reopened.

v) A building that has changed its function several times.

**Q.2** Look at the passage and then answer the question below:

Discovered in the early 1800s and named ‘nicotianine’, the oily essence now called nicotine is the main active ingredient of tobacco. Nicotine, however, is only a small component of cigarette smoke, which contains more than 4,700 chemical compounds, including 43 cancer-causing substances. In recent times, scientific research has been providing evidence that years of cigarette smoking vastly increases the risk of developing fatal medical conditions.

Greenhouse gases arise from a wide range of sources and their increasing concentration is largely related to the compound effects of increased population, improved living standards and changes in lifestyle. From a current base of 5 billion, the United Nations predicts that the global population may stabilize in the twenty-first century between 8 and 14 billion, with more than 90 per cent of the projected increase taking place in the world’s developing nations. The associated activities to support that growth, particularly to produce the required energy and food, will cause further increases in greenhouse gas emissions. The challenge, therefore, is to attain a sustainable balance between population, economic growth and the environment.

The major greenhouse gas emissions from human activities are carbon dioxide (CO2), methane and nitrous oxide. Chlorofluorocarbons (CFCs) are the only major contributor to the greenhouse effect that does not occur naturally, coming from such sources as refrigeration, plastics and manufacture. Coal’s total contribution to greenhouse gas emissions is
thought to be about 18 per cent, with about half of this coming from electricity generation.

The worldwide coal industry allocates extensive resources to researching and developing new technologies and ways of capturing greenhouse gases. Efficiencies are likely to be improved dramatically, and hence CO2 emissions reduced, through combustion and gasification techniques which are now at pilot and demonstration stages.

Clean coal is another avenue for improving fuel conversion efficiency. Investigations are under way into super-clean coal (35 per cent ash) and ultraclean coal (less than 1 per cent ash). Super-clean coal has the potential to enhance the combustion efficiency of conventional pulverized fuel power plants. Ultraclean coal will enable coal to be used in advanced power systems such as coal-fired gas turbines which, when operated in combined cycle, have the potential to achieve much greater efficiencies.

Defendants of mining point out that, environmentally, coal mining has two important factors in its favour. It makes only temporary use of the land and produces no toxic chemical wastes. By carefully preplanning projects, implementing pollution control measures, monitoring the effects of mining and rehabilitating mined areas, the coal industry minimizes the impact on the neighboring community, the immediate environment and long-term land capability.

Dust levels are controlled by spraying roads and stockpiles, and water pollution is controlled by carefully separating clean water runoff from runoff which contains sediments or salt from mine workings. The latter is treated and reused for dust suppression. Noise is controlled by modifying equipment and by using insulation and sound enclosures around machinery.

Since mining activities represent only a temporary use of the land, extensive rehabilitation measures are adopted to ensure that land capability after mining meets agreed and appropriate standards which, in some cases, are superior to the land’s pre-mining condition. Where the mining is underground, the surface area can be simultaneously used for forests, cattle grazing and crop raising, or even reservoirs and urban development, with little or no disruption to the existing land use. In all cases, mining is subject to stringent controls and approvals processes.

Choose the right answer:

a) The global increase in greenhouse gases has been attributed to
   i) Industrial pollution in developing countries.
   ii) Coal mining and electricity generation.
   iii) Reduced rainfall in many parts of the world.
   iv) Trends in population and lifestyle.

b) The proportion of all greenhouse gases created by coal is approximately
   i) 14 per cent.
   ii) 18 per cent.
   iii) 27 per cent.
   iv) 90 per cent.

c) Current research aims to increase the energy-producing efficiency of coal by
   i) Burning it at a lower temperature.
ii) Developing new gasification techniques.
iii) Extracting CO2 from it.
iv) Recycling greenhouse gases.

d) Compared with ordinary coal, new, ‘clean’ coals may generate power
i) More cleanly and more efficiently.
ii) More cleanly but less efficiently.
iii) More cleanly but at higher cost.
iv) More cleanly but much more slowly.

e) To control dust at mine sites, mining companies often use
i) Chemicals which may be toxic.
ii) Topsoil taken from the site before mining.
iii) Fresh water from nearby dams.
iv) Runoff water containing sediments.

Q.3 Writing Task 1: Write about the following topic (Write at least 250 words):
It is said that "Not everything that is learned is contained in books". Compare and contrast knowledge gained from experience with knowledge gained from books. In your opinion, which source is more important? Why? To what extent do you agree or disagree with this opinion? 15

Q.4 Writing Task 2 (Write at least 150 words):
You have seen an advertisement in an English newspaper for a job working in the City Museum shop during the holidays. You decide to apply for the job. Write a letter to the Director of the Museum. In your letter:
a) Introduce yourself.
b) Explain what experience and special skills you have.
c) Explain why you are interested in the job. 15

End Semester Examination, Dec. 2017
BBA (G) IB – First Semester
PROCESS OF GLOBALIZATION (BIB-103)

Time: 3 hrs
Max Marks: 100
No. of pages: 1
Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Attempt (any eight) from the following:
a) Briefly write any five benefits of globalization.
b) Why do people say globalization is only Americanization?
c) What is KOF Globalization index?
d) What is crypto-currency?
e) Ecological issues have brought the world together. How is it a global concern?
f) Differentiate between spot and forward exchange rates.
g) Nobody would suggest that an Iceland should grow its own oranges when it can produce fish at a low cost. Why?
h) What is democratization?
i) Why is FDI considered to be less volatile than short-term capital flows?

PART-A

Q.2  a) Some argue that globalization is grinding to a screeching halt. What do you think are the challenges of globalization?  
    10
  b) What is Bretton Woods Agreement? Do you think post Bretton Woods era has brought in more fragility in the global financial system? Yes or no, whatever your answer is, illustrate it with appropriate examples.  
    10

Q.3  a) What is Bitcoin? How is it disrupting the global economy?  
    10
  b) Illustrate with examples any five components of globalization.  
    10

Q.4  a) What is Forex and how does it promote globalization? Illustrate with appropriate examples.  
    10
  b) What are the functions of capital market? How does it benefit the borrowers?  
    10

PART-B

Q.5  a) What does globalization mean to a typical Indian? Illustrate it with five examples.  
    10
  b) Proponents of globalization rave about it whereas critics condemn the globalization. Why are there divergent views about globalization?  
    10

Q.6  a) We have explored the whole planet. We have international travel and the advanced satellite navigation systems but are not able to tell accurately the number of countries in the world. What do you think the underlying reasons for it? Illustrate your answer with all the theories you are familiar with.  
    10
  b) What is technology transfer? Briefly write about all the different types of technology transfer.  
    10

Q.7  a) A Japanese importer needs to buy CHF against Yen. The bank has quoted the following exchange rates:  
       $1 = JPY 111.50/55  
       $1 = CHF 1.2720/25  
    Determine the rate in JPY terms.  
    10
  b) What is foreign direct investment (FDI)? Why does an FMCG firm engage in FDI? Where should the firm invest in, Greenfield or Brownfield venture?  
    10
Q.1
Look at the three restaurant advertisements. Write the name of the restaurant which corresponds to each of the following facts.

i. It is open for breakfast.
ii. It is open every night for dinner.
iii. It is only open for lunch on weekdays.
iv. It has recently returned to its previous location.
v. It only opens at weekends.
Read the information given in 'New Electricity Account Payment Facilities' and look at the statements below. Write:

TRUE if the statement is true
FALSE if the statement is false
NOT GIVEN if the information is not given in the passage

i. If you want a receipt, you should send your payment to the Southport address.
ii. You may pay your account at branches of the Federal Bank.
iii. You must pay the full amount, instalments are not permitted.
iv. The Coastside Power Office is open on Saturday mornings.
v. You may pay your account by phone using your credit card.
NEW ELECTRICITY ACCOUNT PAYMENT FACILITIES AVAILABLE FROM ‘JULY 2016

After 1 July 2016, you may pay your electricity account in any of the following ways:

1. **Payments via mail:**
   
   **(A) No receipt required:**
   
   Mail payments to:
   
   Coastside Power
   
   Locked Bag 2760
   
   Southport NSW 3479
   
   **(B) Receipt required:**
   
   Mail payments to:
   
   Coastside Power
   
   PO Box 560
   
   Northbridge NSW 3472

2. **Agency payments (payments directly to the bank):** Payments can be made at any branch of the Federal Bank by completing the deposit slip attached to your account notice.

   **Note:** This facility is no longer available at South Pacific Bank branches.

3. **Payments directly to Coastside Power Office:** Payments can be made directly to Coastside Power Office at 78-80 Third Avenue, Northbridge. Office hours are Monday to Friday, 8.30 am to 4.30 pm.

   *Payment may be by personal cheque, bank cheque or cash.*

   **Note:** Payments cannot be made by phone.
The risks of cigarette smoke

Discovered in the early 1800s and named nicotianine, the oily essence now called nicotine is the main active ingredient of tobacco. Nicotine, however, is only a small component of cigarette smoke, which contains more than 4,700 chemical compounds, including 43 cancer-causing substances. In recent times, scientific research has been providing evidence that, years of cigarette smoking vastly increases the risk of developing fatal medical conditions.

In addition to being responsible for more than 85 per cent of lung cancers, smoking is associated with cancers of, amongst others, the mouth, stomach and kidneys, and is thought to cause about 14 percent of leukaemia and cervical cancers. In 1990, smoking caused more than 84,000 deaths, mainly resulting from such problems as pneumonia, bronchitis and influenza. Smoking, it is believed, is responsible for 30 percent of all deaths from cancer and clearly represents the most important preventable cause of cancer in countries like the United States today.

Passive smoking, the breathing in of the side-stream smoke from the burning of tobacco between puffs or of the smoke exhaled by a smoker, also causes a serious health risk. A report published in 1992 by the US Environmental Protection Agency (EPA) emphasised the health dangers, especially from side-stream smoke. This type of smoke contains more, smaller particles and is therefore, more likely to be deposited deep in the lungs. On the basis of this report, the EPA has classified environmental tobacco smoke in the highest risk category for causing cancer.

As an illustration of the health risks, in the case of a married couple where one partner is a smoker and one a non-smoker, the latter is believed to have a 30 percent higher risk of death from heart disease because of passive smoking. The risk of lung cancer also increases over the years of exposure and the figure jumps to 80 percent if the spouse has been smoking four packs a day for 20 years. It has been calculated that 17 percent of cases of lung cancer can be attributed to high levels of exposure to second-hand tobacco smoke during childhood and adolescence.

A more recent study by researchers at the University of California at San Francisco (UCSF) has shown that second-hand cigarette smoke does more harm to non-smokers than to smokers. Leaving aside the philosophical question of whether anyone should have to breathe someone else’s cigarette smoke, the report suggests that the smoke experienced by many people in their daily lives is enough to produce substantial adverse effects on a person’s heart and lungs.

The report, published in the Journal of the American Medical Association (AMA), was based on the researchers’ own earlier research but also includes a review of studies over the past few years. The American Medical Association represents about half of all US doctors and is a strong opponent of smoking. The study suggests that people who smoke cigarettes are continually damaging their cardiovascular system, which adapts in order to compensate for the effects of smoking. It further states that people who do not smoke do not have the benefit of their system adapting to the smoke inhalation. Consequently, the effects of passive smoking are far greater on non-smokers than on smokers.
This report emphasises that cancer is not caused by a single element in cigarette smoke; harmful effects to health are caused by many components. Carbon monoxide, for example, competes with oxygen in red blood cells and interferes with the blood’s ability to deliver life-giving oxygen to the heart. Nicotine and other toxins in cigarette smoke activate small blood cells called platelets, which increases the likelihood of blood clots, thereby affecting blood circulation throughout the body.

The researchers criticise the practice of some scientific consultants who work with the tobacco industry for assuming that cigarette smoke has the same impact on smokers as it does on non-smokers. They argue that those scientists are underestimating the damage done by passive smoking and, in support of their recent findings, cite some previous research which points to passive smoking as the cause for between 30,000 and 60,000 deaths from heart attacks each year in the United States. This means that passive smoking is the third most preventable cause of death after active smoking and alcohol-related diseases.

The study argues that the type of action needed against passive smoking should be similar to that being taken against illegal drugs and AIDS (SIDA). The UCSF researchers maintain that the simplest and most cost-effective action is to establish smoke-free workplaces, schools and public places.

Questions (i) – (iii) (2 marks each)
Choose the appropriate letters A - D

(i) According to information in the text, leukaemia and pneumonia
   A are responsible for 84,000 deaths each year.
   B are strongly linked to cigarette smoking.
   C are strongly linked to lung cancer.
   D result in 30 percent of deaths per year.

(ii) According to information in the text, intake of carbon monoxide
    A inhibits the flow of oxygen to the heart.
    B increases absorption of other smoke particles.
    C inhibits red blood cell formation.
    D promotes nicotine absorption.

(iii) According to information in the text, intake of nicotine encourages
     A blood circulation through the body.
     B activity of other toxins in the blood.
     C formation of blood clots.
     D an increase of platelets in the blood.

Questions (iv) – (vii) (2 marks each)
Do the following statements reflect the claims of the writer in Reading Passage? Write:

   YES if the statement reflects the claims of the writer
   NO if the statement contradicts the claims of the writer
   NOT GIVEN if it is impossible to say what the writer thinks about this
(iv) Thirty percent of deaths in the United States is caused by smoking-related diseases.
(v) If one partner in a marriage smokes, the other is likely to take up smoking.
(vi) Teenagers whose parents smoke are at risk of getting lung cancer at some time during their lives.
(viii) Opponents of smoking financed the UCSF study.

Questions (viii) – (x) (2 marks each)

Choose ONE phrase from the list of phrases A - J below to complete each of the following sentences

(viii) Passive smoking .................
(ix) Compared with a non-smoker, a smoker ................
(x) The American Medical Association ................

<table>
<thead>
<tr>
<th>A</th>
<th>includes reviews of studies in its reports.</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>argues for stronger action against smoking in public places.</td>
</tr>
<tr>
<td>C</td>
<td>is one of the two most preventable causes of death.</td>
</tr>
<tr>
<td>D</td>
<td>is more likely to be at risk from passive smoking diseases.</td>
</tr>
<tr>
<td>E</td>
<td>is more harmful to non-smokers than to smokers.</td>
</tr>
<tr>
<td>F</td>
<td>is less likely to be at risk of contracting lung cancer.</td>
</tr>
<tr>
<td>G</td>
<td>is more likely to be at risk of contracting various cancers.</td>
</tr>
<tr>
<td>H</td>
<td>opposes smoking and publishes research on the subject.</td>
</tr>
<tr>
<td>I</td>
<td>is just as harmful to smokers as it is to non-smokers.</td>
</tr>
<tr>
<td>J</td>
<td>reduces the quantity of blood flowing around the body.</td>
</tr>
</tbody>
</table>

Questions (xi)-(xii) (2 marks each)

Match the following statements with the facts given in Question (xi) and (xii). A statement may be used more than once.

A   a finding of the UCSF study
B   an opinion of the UCSF study
C   a finding of the EPA report
D   an assumption of consultants to the tobacco industry

(xii) Smokers’ cardiovascular systems adapt to the intake of environmental smoke.
(xii) There is a philosophical question as to whether people should have to inhale others’ smoke.

Question (xiii) (1 mark)

Suggest an alternate title for the passage.

Q.4 Match the following words with their antonyms:

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1. Attractive
2. bravery
3. captivity
4. conceal
5. cellar
6. dainty
7. dismal
8. economize
9. feeble
10. build

1. attic
2. clumsy
3. cheerful
4. strong
5. liberty
6. demolish
7. reveal
8. repulsive
9. waste
10. cowardice

Q.5 Writing Task 1
Write about the following topic:
“One of the biggest fears of automation comes from the myth (or the fact, perhaps) that it will kill jobs just as it has been ever since its introduction. More people will lose jobs to machines is what has gotten people to protest each time a new automated door or vending machine gets installed.”
What do you think about this?
Write at least 150 words.

Q.6 Writing Task 2
You and some of your neighbours feel strongly about the lack of fresh air in your locality. There are no trees and the parks just have lush green grass to talk about plants. You have an idea about conducting a plantation drive that would increase greenery in your area in the years to come and would also add to the beautification of your locality.
Write a letter to the Residents’ Welfare Association of your locality and in the letter,
- Describe the situation
- Explain your idea
- Suggest how the plantation drive can be launched

Write at least 200 words and use proper format for the letter.

Q.7 Writing Task 3
The charts below show the result of a survey of adult education. The first chart shows the reason why adults decide to study. The pie chart shows how people think the costs of adult education should be shared.

Write a report for a university lecturer, describing the information shown below.
Reasons why adult people decide to study.

<table>
<thead>
<tr>
<th>Reasons for study</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest in subject</td>
<td>35%</td>
</tr>
<tr>
<td>To gain qualifications</td>
<td>30%</td>
</tr>
<tr>
<td>Helpful for current job</td>
<td>20%</td>
</tr>
<tr>
<td>To improve prospect and promotion</td>
<td>15%</td>
</tr>
<tr>
<td>Enjoy learning/studying</td>
<td>10%</td>
</tr>
<tr>
<td>To be able to change jobs</td>
<td>5%</td>
</tr>
<tr>
<td>To meet people</td>
<td>5%</td>
</tr>
</tbody>
</table>

How the cost of each course should be shared

- Taxpayer: 25%
- Individual: 40%
- Employer: 35%

End Semester Examination, Dec. 2017
BBA (G) IB – Third Semester
INTERNATIONAL ECONOMICS (BIB-301)
Time: 3 hrs.  
Max Marks: 100
No. of pages: 1
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

**Q.1 Fill in the blanks:**

a) International economics deals with subjects like _______, _______, and _______.

b) The countries participate in trade because these want to gain on _______ and _______.

c) Location of production at international level is chosen to suit the requirement of labour _______ and _______.

d) Voluntary export restraint is the instrument of trade policy to quantify the _______, beyond which no export should be undertaken.

e) In flexible exchange rate, any currency can move low and high on _______ sides in relation to other currency.

f) In recent years pace of globalization has _______.

g) Financial crisis is developed due to loss of _______ to finance the real sector.

**Answer very briefly:**

h) One advantage of international economics.

i) Heckscher-Ohlin theory is also called by the name of _______.

j) One controversy of trade policy.

k) One restriction of trade policy.

l) One indicator of financial globalization.

m) How has the world trade increased in the last two decades?

n) What do you mean by absolute and comparative cost advantage?

**PART-A**

**Q.2** Explain the meaning, nature and scope of international economics in detail. 20

**Q.3** Explain with illustration Ricardian Theory of international trade. 20

**Q.4** Write short notes on:

a) Outsourcing of firms.

b) Multinational enterprises. 10×2

**PART-B**

**Q.5** What are the instruments of trade policy? Explain briefly each one of them. 20

**Q.6** Draw a distinction between fixed and flexible exchange rate. In which conditions can these operate? 20

**Q.7** Explain the meaning, nature, scope and importance of globalization in detail. 20

End Semester Examination, Dec. 2017
Q.1 Write short notes on:
   a) Scope of International Marketing.
   b) Challenges in International Marketing.
   c) Significance of ‘Brand’ in International Marketing.
   d) Skimming pricing.
   e) Cross cultural issues in International Marketing.

   Comment whether following statements are TRUE or FALSE:
   f) Exim Policy is meant to regulate internal trade affairs within the country.
   g) International Marketing has following opportunities.
      i) Experience transfer.
      ii) Scale economics.
      iii) Resource utilization.
      iv) Global strategy.
   h) To expand sales, acquire resources and to minimize risk are the motives behind going international.
   i) Logistics and supply chain do not have any significance on international business.
   j) International marketing research is a process to create better brand awareness in global market.

PART-A

Q.2 What do you understand by EPRG framework? Explain it with practical examples.  

Q.3 Describe six broad information areas which facilitate international marketing research.  

Q.4 What is the process of a new product development? Describe the differences between standardization and adaptation.  

PART-B

Q.5 How is counter trade used as pricing tool? Describe transfer pricing strategy and administered pricing in detail.  

Q.6 How do personal selling and integrated marketing communications differ between domestic and international marketing?  

Q.7 "Forging an aggressive and reliable channel of distribution is the most critical and challenging task facing the international marketer". Comment on the statement and write your views about it.
Q.1 Answer the following questions:
   a) What do you mean by linear programming problem?
   b) What do you mean by saddle point?
   c) Define the concept of maximization in assignment problem.
   d) Write the formula of opportunity cost in transportation problem.
   e) What do you mean by pure strategy in game theory?
   f) Write the concept of unbalanced transportation problem.
   g) Write the formula for queue length in queuing theory.
   h) What do you mean by feasible region?
   i) Write the full form of LCFS.
   j) Define payoff matrix.

PART-A

Q.2 a) Define the concept of Operations Research. Also, write down the importance and scope of operations research.  
   b) Explain the methodology of operations research. What are the applications of operation research?

Q.3 a) A factory uses three different resources for the manufacture of two different products, 20 units of resource A, 12 units of B and 16 units of C being available. 1 unit of the first product requires 2, 2 and 4 units of the respective resources and 1 unit of the second product requires 4, 2 and 0 units of the respective resources. It is known that the first product gives a profit of 2 monetary units per unit and the profit on second product is 3. Formulate the given problem as a linear programming problem.
   b) Use the graphical method to solve the following LP problem:
      \[ \text{Max. } Z = 2x_1 + x_2 \]
      subject to constraints
      \[ x_1 + 2x_2 \leq 10 \]
      \[ x_1 + x_2 \leq 6 \]
      \[ x_1 - x_2 \leq 2 \]
      \[ x_1 - 2x_2 \leq 1 \]
      \[ \text{and } x_1, x_2 \geq 0 \]

Q.4 a) Determine an initial basic feasible solution to the following problem by using:
   i) NWCM.
   ii) LCEM.
   iii) VAM.
b) Find the basic feasible solution by VAM method:

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>19</td>
<td>30</td>
<td>50</td>
<td>10</td>
<td>7</td>
</tr>
<tr>
<td>II</td>
<td>70</td>
<td>30</td>
<td>40</td>
<td>60</td>
<td>9</td>
</tr>
<tr>
<td>III</td>
<td>40</td>
<td>8</td>
<td>70</td>
<td>20</td>
<td>18</td>
</tr>
<tr>
<td>Demand</td>
<td>5</td>
<td>8</td>
<td>7</td>
<td>14</td>
<td></td>
</tr>
</tbody>
</table>

Also, check the optimality by MODI method.

**PART-B**

Q.5  

a) Solve the following assignment problem:

<table>
<thead>
<tr>
<th></th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0</td>
<td>7</td>
<td>14</td>
<td>21</td>
</tr>
<tr>
<td>B</td>
<td>12</td>
<td>17</td>
<td>22</td>
<td>27</td>
</tr>
<tr>
<td>C</td>
<td>12</td>
<td>17</td>
<td>22</td>
<td>27</td>
</tr>
<tr>
<td>D</td>
<td>18</td>
<td>22</td>
<td>26</td>
<td>30</td>
</tr>
</tbody>
</table>

b) Solve the following travelling salesman problem:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>∞</td>
<td>5</td>
<td>8</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>II</td>
<td>5</td>
<td>∞</td>
<td>7</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>III</td>
<td>8</td>
<td>7</td>
<td>∞</td>
<td>8</td>
<td>6</td>
</tr>
<tr>
<td>IV</td>
<td>4</td>
<td>4</td>
<td>8</td>
<td>∞</td>
<td>8</td>
</tr>
<tr>
<td>V</td>
<td>5</td>
<td>5</td>
<td>6</td>
<td>8</td>
<td>∞</td>
</tr>
</tbody>
</table>

Q.6  

a) Use graphical method in solving the following game and find the value of the game:

<table>
<thead>
<tr>
<th>Player A</th>
<th>B₁</th>
<th>B₂</th>
<th>B₃</th>
<th>B₄</th>
</tr>
</thead>
<tbody>
<tr>
<td>A₁</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>-2</td>
</tr>
<tr>
<td>A₂</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>6</td>
</tr>
</tbody>
</table>

b) Solve by following game by using dominance rule

<table>
<thead>
<tr>
<th>Player B</th>
<th>B₁</th>
<th>B₂</th>
<th>B₃</th>
</tr>
</thead>
<tbody>
<tr>
<td>B₁</td>
<td>1</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>A₁</td>
<td>6</td>
<td>2</td>
<td>7</td>
</tr>
<tr>
<td>A₂</td>
<td>5</td>
<td>2</td>
<td>6</td>
</tr>
</tbody>
</table>

Also, find the value of the game.

Q.7  Write short notes on the following:

a) Behavior of arrivals.
b) Queue discipline.
c) Service mechanism.
d) North-West corner rule.

End Semester Examination, Dec. 2017
BBA (G) IB – Fourth Semester
INTERNATIONAL BUSINESS ENVIRONMENT (BIB-402)

Time: 3 hrs. Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1  
a) Fill in the blanks:
   i) Product life cycle theory was developed by ________.
   ii) Different modes of entry into international business are _______ and _______.
   iii) In _______ market, transactions take place at a specified future date.
   iv) Two barriers of international trade are _______ and _______.
   v) Global integration refers to ____________.

1x5

b) Whether the following statements are TRUE or FALSE:
   i) According to the theories of Smith, Ricardo and Heckscher-Ohlin, if a country can produce a product itself it should not import that product.
   ii) Overproduction and excess capacity are powerful motivators for doing international business.
   iii) Licensing is the granting of the right by a parent company to another, independent entity to do business in a prescribed manner.
   iv) Countries cannot prohibit national firms from investing in certain countries for political reasons.
   v) If a firm that makes bicycles in Germany acquires a French bicycle producer, investment has taken place.

1x5

c) Write short notes on:
   i) Globalization.
   ii) Forms of regional integration.

5x2

PART-A

Q.2 Explain the meaning of the term international business. Explain the rational of companies going global. 20

Q.3 Examine the functions and role of the World Bank. 20

Q.4 What are the different regional economic integration in Asia? How is it helpful in trade expansion? 20

PART-B

Q.5 What is foreign exchange? Explain the characteristics of foreign exchange market. 20
Q.6 Write an explanatory note on purchasing power parity theory.  

Q.7 What are the features of a multinational corporation? Explain the problems created by multinational corporations (MNCs) in a host country.  

End Semester Examination, Dec. 2017  
BBA (G) IB – Fourth Semester  
FINANCE FOR MANAGERS (BIB-403)  

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 1  

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.  

Q.1 Write short notes on the following:  
a) Types of dividend.  
b) Operating cycle.  
c) Risk-return trade off.  
d) Inventory Management.  
5x4  

PART-A  

Q.2 a) “Investment, financing and dividend decisions are all interrelated”. Comment.  
10  
b) Explain the concept of ‘profit maximization and wealth maximization’. Which of these is better operational guide for finance manager?  
10  

Q.3 a) What is time value of money? Explain reasons for time preference of money.  
10  
b) Mohan has to receive ` 50,000/- per year for 5 years. Calculate the present value of the annuity, assuming that he can earn interest on his investment at 10% p.a. Annuity discount factor is 3.791.  
10  

Q.4 a) Explain briefly weighted average cost of capital with suitable example.  
10  
b) Assuming that a firm pays tax at 50% rates, compute the after tax cost of debt capital in the following case:  
A perpetual bond sold at par, coupon rate of interest being 7%.  
10  

PART-B  

Q.5 a) Explain the concept of leverage. How operating and financial leverage are different?  
10  
b) Explain briefly, with suitable example, theory of Net Income approach.  
10
Q.6 “That part of profits of a company which is distributed by the company among its shareholder’s”. Justify. Explain briefly Modigliani and miller approach of dividend. 

Q.7 a) From the following information, calculate average collection period:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bills receivable</td>
<td>5,500</td>
</tr>
<tr>
<td>Debtors at the end of the year</td>
<td>10,000</td>
</tr>
<tr>
<td>Sales return</td>
<td>6,000</td>
</tr>
<tr>
<td>Cash sales</td>
<td>19,000</td>
</tr>
<tr>
<td>Total sales</td>
<td>1,15,000</td>
</tr>
<tr>
<td>Creditors</td>
<td>16,000</td>
</tr>
</tbody>
</table>

10

b) Explain briefly, dimensions of receivable management.

10
End Semester Examination, May 2017
BBA (G) IB – Fourth Semester
FOREIGN EXCHANGE MANAGEMENT (BIB-406)

Time: 3 hrs. Max Marks: 100
No. of pages: 2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Fill in the blanks:
   a) Spot exchange rate is the rate applicable for settlement in ________ days.
   b) If the interest rate in one of the currency is increased then the same currency will ____________.
   c) For making international payment _______ rates are appreciable.

   2x3

Write the correct answer if it is incorrect:
   d) Interest rates affect the exchange rates.
   e) SWIFTS are meant for clearing international payment.
   f) India is not liberalized economy and hence foreign investment is taking place freely.
   g) SWAPS are not opposite currency deals.

   2x4

Choose the correct answer:
   h) i) India had pegged its currency to dollar throughout.
      ii) India had maintained flexible rates since 1947.
      iii) India had used fixed rates for some time and then flexible rates since liberalization.

   3
   i) i) It is not possible to exercise exchange control by allowing foreign investors to repatriate their income.
      ii) Where foreign investors are given liberty to take their income home, exchange control is perfectly exercised.

   3

PART-A

Q.2 a) How Bretton Woods System was challenged? Which system is now being followed to determine the exchange rate of any country?

   10

b) If spot rate is
   \[ 1\$ = \ Xamarin{118} \]
   And forward rate is
   \[ 1\$ = Xamarin{125} \]

   Whether Xamarin{1} is available at premium or at discount. What is the reason that two exchange rates are different?

   10
Q.3  
a) Whether the difference in forward rate and sport rate should be 
explained by difference in interest rates of two currencies. Write a 
relationship.  
b) The exporter allows the importer that he can pay him in 30 days. What 
type of arrangement shall the importer be making with his bank to clear 
the payment in 30 days from now? Let the payment involve conversion 
of yen into dollars.

Q.4  
a) In what sense CHIPS and SWIFTS are used?  
b) Do you think that buying and selling should be different? Write down a 
format for quotation. What do the terms signify in the quotation?

PART-B

Q.5  
a) Whether arbitrage is an unlimited opportunity? If not, how long can the 
arbitrage keep taking place?  
b) How does currency future work in technical sense? Explain the method.

Q.6  
a) What do you mean by inbound investment? How does inbound 
investment affect the exchange rate? Illustrate with an example.  
b) What are the merits of full convertibility of Indian currency? Under what 
conditions full convertibility should be allowed? List out the condition.

Q.7  
a) Can forward contract be cancelled? Whether customer is at loss every 
time in cancelling the forward contract? Illustrate.  
b) Construct a numerical on SWAPS and explain how can it work in real life 
situation?
End Semester Examination, Dec. 2017
BBA (G) International Business – Fifth Semester
EXPORT AND IMPORT POLICY, PROCEDURES AND DOCUMENTATION (BIB-504)

Time: 3 hrs.  Max Marks: **100**
No. of pages: **2**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

Q.1 Attempt **(any eight)** from the following:
   a) Explain how Indian economic policy after independence was influenced by the colonial experience?
   b) What is economic liberalization?
   c) Why is there not a straight forward answer regarding the number of countries in the world?
   d) How are exports and imports treated in GST regime?
   e) Briefly write the role of India Trade Promotion Organization (ITPO).
   f) What documents are needed for setting-up an export company?
   g) What is Usance Bill?
   h) What is zero rated supply?
   i) What is irrevocable Letter of Credit?

2½×8

**PART-A**

Q.2  a) What are the three different ways of defining a country? Explain with examples.  
                        10
   b) Write briefly about all the instruments of Trade Policy.  
                        10

Q.3  a) Is anti-dumping a measure of protection for domestic industry? How? What is the difference between anti-dumping duty and normal customs duty? Explain with appropriate examples.  
                        10
   b) Explain the role of any two institutes providing infrastructural support for India's Foreign Trade.  
                        10

Q.4  a) Your friend is working at Australia High Commission and assures you regular orders for supply of a few products from India. You contemplate the proposal and find it quite lucrative. Immediately you get into the process of setting-up an export company. What kind of company would you set-up? What are the other formalities you need to complete before you become functional?  
                        10
   b) Now your friend in Q.4 a) asks you to submit a quotation. What are the necessary terms and conditions that you would include in your quotation? Voila! The first order arrives. You get the products manufactured as per the specifications. The material is ready for shipment. What are the necessary shipment documents needed? Briefly explain about all the documents.  
                        10

**PART-B**
Q.5  a) What is high sea sales? Differentiate between imports and high sea sales. Mention all the conditions of high sea sales. How can air shipment be contracted under high sea sales?  
    b) Assume you were the importer based at India and you imported electronic media from China. Terms of Sale of the contract were Documents against Acceptance. You obtained the material on signing the bill of exchange. On due date, you defaulted. What options are available with the Chinese company to recover payment from you in India?

Q.6  a) What is the procedure for customs clearance of imports in India?  
    b) Under the exports from India schemes, what schemes have been declared by the Government of India?

Q.7  a) Explain the terms used in Letter of Credit–Applicant, Beneficiary, Issuing Bank, Advising Bank, Negotiating Bank, Documents against Acceptance and Documents against Payment.  
    b) What is currency speculation? Illustrate it with an example. Differentiate between direct quote and indirect quote. Give an example of a currency quote with another currency.
Q.1 State whether the following statements are TRUE or FALSE:
   a) Research method is a broad term, while research methodology is specific to a particular research problem.
   b) Research is a tool that is specific to certain discipline.
   c) A population which is being sampled is also called the universe.
   d) Selection of every 15th subscriber to Business India is an example of random sampling.
   e) A nominal scale can only involve the assignment of numbers. Alphabets or symbols cannot be assigned.
   f) A total score can be calculated for each respondent by summing across his score for all the items.
   g) Define any five of the following:
      i) Bibliography.
      ii) Construct.
      iii) Variable.
      iv) Research.
      v) Population.
      vi) Sample.

   5x2

Q.2 Differentiate between the following:
   a) Exploratory and descriptive research.
   b) Interval and ratio scale.

   2x10

Q.3 Explain and state differences between probability and non probability sampling. Give examples to elaborate.

   20

Q.4 Explain the research process covering its meaning, flowchart, nature and importance. Give an example of an organizational problem and explain the process for it.

   20

Q.5 Suppose you have to do research on employees of an organization and their motivation level. Frame the research problem. Specify the sample size and sampling design and frame a questionnaire of minimum 8 questions involving questions on ordinal and nominal scales.

   10
Q.6  a) “Interpretation is an art of drawing inferences, depending upon the skill of the researcher”. Elucidate the given statement, explaining the technique of interpretation.

b) What are the four types of measurement scales? Explain with the help of examples.

Q.7  a) Explain any four types of statistical tools used to analyze data.

b) What do understand by report writing? Explain various types of report.
End Semester Examination, Dec. 2017
BBA (G) IB – Fifth Semester
CROSS CULTURAL COMMUNICATION (BIB-DE-502)

Max Marks: 100
No. of pages: 1

Time: 3 hrs

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following questions in brief:
   a) Define culture.
   b) What is micro-culture?
   c) What is culture shock?
   d) Define the term ‘perception’.
   e) Differentiate between language and perception.
   f) Define power distance.
   g) What is stertotypism?
   h) Define ‘multiculturalism’.
   i) Differentiate between listening and responding.
   j) What are international negotiations?  

   2x10

   **PART-A**

Q.2 a) What are cultural differences? How can we recognize them?  

   10

   b) Write the objectives of cross cultural communication in detail.  

   10

Q.3 Differentiate between verbal communication and non-verbal communication.  

   20

Q.4 a) List down some barriers to intercultural communication.  

   10

   b) What is the importance of feedback in intercultural communication process?  

   10

   **PART-B**

Q.5 a) Write down some examples identifying gestures used in various cultures.  

   10

   b) Mention differences in working styles prevailing in various countries.  

   10
Q.6 Describe how social values interplay with behavior of people at work place in business organizations. Explain your answer with an illustration from Indian and International business organizations, representing sub-cultural and cross-cultural influence respectively.

Q.7 In order to manage multicultural and diverse teams in today’s organizations, what are the attributes and abilities that a global manager must have?
End Semester Examination, Dec. 2017  
BBA (G) IB – Second Semester  
PERSONALITY DEVELOPMENT (BIB-GE-01)

Time: 3 hrs.  Max Marks: 100  
No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

Q.1 Write short notes on the following:  
   a) Importance of non-verbal communication.  
   b) Difference between extrovert and introvert personality.  
   c) SWOT Analysis.  
   d) Customer Care.  

**PART-A**

Q.2 What are the personality traits of highly effective people?  
20

Q.3 What are the various ways of “improving delivery effectiveness” while giving a presentation?  
20

Q.4 “Crossing of arms encourages negative body language.” Explain the statement with the help of suitable examples.  
20

**PART-B**

Q.5 What is the difference between volume and tone? What is the importance of same in our verbal communication?  
20

Q.6 With the help of a diagram, explain the process of communication skills.  
20

Q.7 What is the impact of external factors in shaping a personality?  
20
Q.1 Answer the following in brief:
   a) Define ‘team’.
   b) State any two functions of team.
   c) Diagrammatically represent Maslow’s need hierarchy theory.
   d) Write two factors of building powerful groups.
   e) Write any two advantages of a team.
   f) Define ‘synergy’.
   g) Write the concept of inspiration.
   h) How team building work in an organization?
   i) Define ‘communication’.
   j) State any two functions of team.

PART-A

Q.2 Define ‘teamwork’. Discuss the functions of a successful team in detail. 20

Q.3 Define ‘interpersonal communication’. Write in detail the process of communication. 20

Q.4 Define ‘skills’. Discuss in detail the various skills required in a successful team. 20

PART-B

Q.5 Write notes on the following:
   a) Recognizing and influencing group.
   b) Advantage of building powerful groups. 10x2

Q.6 Explain the term ‘leader’. Discuss in detail various types of leadership styles. 20

Q.7 Define ‘motivation’. Discuss the challenges and process of motivation. 20
End Semester Examination, Dec. 2017  
BBA (G) IB- Third Semester  
BUSINESS NEGOTIATION SKILLS (BIB-GE-04A)

Time: 3 hrs  
Max Marks: 100  
No. of pages: 1  

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. All questions carry equal marks.

Q.1 Explain the following terms in one or two sentences only:  
a) What is negotiation?  
b) What is Red Teaming?  
c) Define BATNA.  
d) Define ZOPA.  
e) Goal setting in negotiation.  
f) Post Negotiation Process.  
g) win-win Agreement.  
h) What are the two important aspects of negotiation?  
i) What are the two most important qualities of a negotiator?  
j) What is collaboration in negotiation?  
2x10

PART-A

Q.2 Explain Batna and Zopa, in detail, with examples.  
20

Q.3 Describe the process of designing a negotiation plan.  
20

Q.4 Explain Thomas-Kilmann conflict mode instrument in negotiation.  
20

PART-B

Q.5 Explain principle negotiation by Roger fisher and William Ury.  
20

Q.6 What is crisis negotiation and what process is followed in crisis negotiation?  
20

Q.7 What is Cross Culture Negotiation? Explain with relevant points.  
20
Q.1 Conjuguez les verbes
(Conjugate the verbs)

a) Il ____________________ les livres (détester).
b) Nous __________________ indiens (être).
c) Elles __________________ des fruits (manger).
d) Vous __________________ dans votre chambre (danser).
e) Tu ____________________ dix ans (avoir).
f) Ils __________________________ à l’église (aller).
g) Vous __________________________ le devoir (faire).
h) Marc __________________________ les chansons (chanter).
i) Nous __________________________ dans la piscine (nager).
j) Ils __________________________ du lait (boire).

Q.2 Remplissez les blancs suivants
(Fill in the following blanks)

<table>
<thead>
<tr>
<th></th>
<th>Vouloir</th>
<th>Pouvoir</th>
<th>Acheter</th>
<th>Jeter</th>
<th>Commence r</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tu</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>Nous</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
</tbody>
</table>

Q.3 Cochez les bonnes réponses:
(Tick the correct answers)

a) Quel est le troisième jour de la semaine?
   i) Mardi             ii) Mercredi  iii) Jeudi
b) Quel est le onzième mois de l’année?
   i) Novembre         ii) Mai     iii) Janvier
c) Le weekend est:
   i) Samedi et vendredi  ii) Samedi et dimanche  iii) Seulement Samedi
d) Le mois entre(between) avril et juin est:
   i) Juillet          ii) Mai  iii) mars
e) Quel est le mois avant (before) octobre?
   i) Septembre        ii) Novembre  iii) Janvier

1×10 1×10 1×5
Q.4 Quelle heure est-il?  
what time is it?)

a) 2:40 am  

b) 12:00  

c) 15:45  

d) 1:00 pm  

e) 5:20 pm
  

1×5

Q.5 Écrivez en anglais:  
(Write in English)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Français</th>
<th>Anglais</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bonne nuit</td>
<td>__________________</td>
</tr>
<tr>
<td>2.</td>
<td>Bon soir</td>
<td>__________________</td>
</tr>
<tr>
<td>3.</td>
<td>Mai</td>
<td>__________________</td>
</tr>
<tr>
<td>4.</td>
<td>Mercredi</td>
<td>__________________</td>
</tr>
<tr>
<td>5.</td>
<td>Cent</td>
<td>__________________</td>
</tr>
<tr>
<td>6.</td>
<td>Quatre</td>
<td>__________________</td>
</tr>
<tr>
<td>7.</td>
<td>À demain</td>
<td>__________________</td>
</tr>
<tr>
<td>8.</td>
<td>S’il vous plâit</td>
<td>__________________</td>
</tr>
<tr>
<td>9.</td>
<td>Comment tu t’appelles?</td>
<td>__________________</td>
</tr>
<tr>
<td>10.</td>
<td>Au revoir</td>
<td>__________________</td>
</tr>
</tbody>
</table>

1×10

Q.6 Quel temps fait-il?  
(How is the weather?)

- [Image of a cloudy day with a raindrop]
- [Image of a snowman]
- [Image of a sunny day with a sun]

-  
-  
-  

1×10
Q.7 Choisissez les bonnes questions pour les réponses suivantes:
(Encircle the correct question for the following answers)

a) Ça va bien, merci
   Comment allez-vous?/Comment ça va?

b) Je m'appelle Neha.
   Comment tu t'appelles/Comment vas-tu?

c) J'habite en Inde.
   Quelle est ta nationalité?/Où habitez-vous?

d) J'ai vingt ans.
   Quel âge avez-vous?/Combien d’ans as-tu?

e) Je suis indienne.
   Quelle est ta nationalité?/Où habitez-vous?

Q.8 Complétez en utilisant les pronoms sujets (je, tu, il, elle, nous, vous, ils, elles.)
(Complete the sentences by using subject pronouns)

a) __________ parle anglais.

b) __________ nagez dans la piscine.

c) __________ font le gâteau.

d) __________ vas au cinéma.

e) __________ voyageons à Paris.

f) __________ veulent des croissants.

g) __________ bois de l’eau.

h) __________ peut t’aider.

i) __________ avons des voitures.

j) __________ sont japonais.

Q.9 Complétez avec l’article défini (l’, la, le, les):
(Complete the sentences by using definite articles)

a) Il aime __________ pizza.

b) C’est __________ voiture de ma mère.

c) Ce sont __________ livres des voisins.

(d) Je ne préfère pas __________ glace.

e) __________ horloge est grande.

Q.10 Complétez avec l’article indéfini (un, une, des):
(Complete the sentences by using indefinite articles)
a) C’est ____________ garçon.
b) Ce sont ____________ pommes.
c) J’ai ____________ sœur.
d) Il y a ____________ oiseau.
e) C’est ____________ trousse.

Q.11 a) Décrivez votre ami(e) en cinq phrases.
(Describe your friend in five sentences)

____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________

b) Présentez-vous en cinq phrases
(Introduce yourself in five phrases)

____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________

Q.12 Complétez avec l’article partitif (du, de la, de l’, des):
(Complete the sentences by using partitive articles)
a) Je bois ____________ lait
b) Tu veux ____________ eau?
c) Ils mangent ____________ bonbons.
d) Clara veut ____________ café.
e) Nous mangeons ____________ chocolats.

Q.13 Écrivez en chiffres selon l’exemple
(Write in numeral form according to the given example)

4     Quatre

__________     Cinquante-deux
__________     Quatorze
__________     dix-neuf
__________     Trente-quatre
__________     Soixante-neuf

Q.14 Écrivez en français:
(Write in French)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Anglais</th>
<th>Français</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>a girl</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>the pen</td>
<td></td>
</tr>
</tbody>
</table>
Q.15 Lisez et dites vrai (true) ou faux (false):
(read and tell if the following statements are true or false)
Aneesh: Je suis indien et toi?
Manuel: Je suis français.
Aneesh: Caroline est française?
Caroline : Oui, Manuel et moi, nous sommes français.
Aneesh: Voilà le professeur.
Manuel : Il est français aussi.

a) Aneesh est japonais. 
   __________________________
b) Manuel est français. 
   __________________________
c) Caroline est indienne. 
   __________________________
d) Le professeur est aussi français. 
   __________________________
e) Caroline et Manuel, ils sont chinois. 
   __________________________

1x5
v) What is network organization?
vi) State any two objectives of SEBI.
vii) State any two demerits of joint hindu family business.
viii) Diagrammatically represent continuum of leadership.
ix) Define communication.
x) Give any two limitations of planning.  

b) Answer the following questions:
i) What are the objectives of FICCI?
iii) Differentiate between ‘Public Company’ and ‘Private Company’.
iv) Explain SWOT analysis.  

UNIT-I

Q.2 What do you understand by the term ‘Business’? Discuss its scope and objectives in detail.  

Q.3 a) Define ‘sole proprietorship’ and discuss the difference between sole proprietorship and partnership firm of business organization.  
b) Explain the business environment interface in detail.  

UNIT-II

Q.4 What are business combinations? Explain the main causes of such combinations in detail.  

Q.5 Discuss the concept of entrepreneurship. Also explain the process of entrepreneurship in detail.  

UNIT-III

Q.6 a) Describe the benefits of good planning. What are logical steps of planning?  
b) Explain in brief ‘Rational decision making’. What are its limitations?  

Q.7 What do you mean by matrix organization? Explain its merits and demerits in detail.  

UNIT-IV

Q.8 Write short notes on the following:
a) Maslow theory of motivation.  
b) Managerial grid.  

Q.9 Explain the process of managerial control. What are the principles of effective control system?  

2×10  

5×4  

15  

8  

7  

15  

7½  

7½  

15  

7½×2  

15
Q.1 State whether the following statements are TRUE or FALSE:
   a) Land is a depreciable asset.
   b) The sale book is kept to record both cash and credit sales.
   c) The debit balance in the profit and loss account is surplus.
d) Balance of cash and bank is not transferred to realization account.
e) Lease confers no legal title to the lessee even after expiry of the lease period.  

**Fill in the blanks:**
f) According to ______ concept, it is assumed that the business will continue for a fairly long period of time.
g) Salary paid to Mohan should be debited to ______ account.
h) The statement containing various ledger balances on a particular date is known as ______.
i) Premium paid on the life insurance policy of the proprietor is debited to ______ account.
j) In the absence of any provision in the partnership deed, partners can charge interest on loan at the rate of ______% per annum.

**2x5**

**Short answer questions:**
k) Give the journal entries and accounting treatment of rent paid in advance and outstanding rent in final accounts.
l) Give differences between journal and ledger.
m) What is a purchase book? Give specimen.
n) Explain the rule of Garner vs Murray.
o) Differentiate hire purchase system and installment purchase system from the accounting point of view.

**4x5**

**UNIT-I**

Q.2 Define financial accounting. What are its main objectives? How accounting is different from book-keeping?  

15

Q.3 a) Explain the external users of financial accounting information.

8

b) Discuss the different branches of accounting.

7

**UNIT-II**

Q.4 What is depreciation? Differentiate with suitable examples, between straight line method and diminishing balance method of charging depreciation.

15

Q.5 A firm purchased a truck for `1,00,000/- on 1st Jan, 2013. It charges 20% depreciation per annum according to diminishing balance method. The truck was sold on 1st July, 2015 for `70,000/-. On the same date, the firm purchased a new truck for `1,20,000/-. Books are closed every year on 31st December. Prepare plant account from 2013 to 2015.

15

**UNIT-III**

Q.6 The profit and loss account summarizes the revenues and expenses of all accounting period. Discuss the statement with at least five adjustment entries.

15

Q.7 a) On 1st January, 2012 Gupta brothers purchased a scooter from India motors limited on hire purchase basis. The hire purchase price of the
scooter was
Rs. 23,100/- payable as follows:
Rs. 4,000/- on delivery; Rs. 7,600/- at the end of first year; Rs. 6,000/- at the end of second year and Rs. 5,500/- at the end of 3rd year. The vendor charges interest @ 10 % p.a. on the outstanding cash value of the scooter.
Prepare scooter account and the hire vendor’s account in the books of the purchaser assuming that the purchaser writes off depreciation at 20 % p.a. on reducing installment method.

8
b) Distinguish between operating lease and financial lease.

7

UNIT-IV

Q.8  a) What is partnership deed?
    b) Differentiate between dissolution of a partnership and dissolution of a partnership firm.
    c) What is goodwill? Explain the features of goodwill.
5x3

Q.9  a) State the treatment of goodwill in case of change in the profit sharing ratio of the partners.
7
b) What do you understand by dissolution of a firm? What accounting entries have to be passed for closing the books of account of the firm?
8

End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) - First Semester
MICRO ECONOMICS-I (CH-1.3)

Time: 3 hrs  Max Marks: 100
No. of pages:  2
Note:  Attempt FIVE questions in all; taking at least ONE question from each Unit.
Q.1 is compulsory. All questions carry equal marks.
Q.1 **Fill in the blanks:**
   a) ________ is the father of Economics.
   b) Human wants are ________ but means are ________.
   c) Average utility is equal to ________ divided by ________.

**State whether the following statements are TRUE or FALSE:**
   d) Decrease in population means decrease in demand.
   e) Demand means desire for a commodity.
   f) Law of supply shows an inverse relationship between price and quantity, supply of a commodity.
   g) Production is the transformation of inputs into the output.
   h) Average fixed cost is always fixed at different level of output.

**2x10 Answer the following questions in brief:**
   i) Calculate price elasticity of demand when price of a commodity falls by 80% and quantity demanded increase by 100%.
   j) Under what conditions PPC would by convex and linear?
   k) Distinguish between Income effect and Substitute effect.
   l) Explain short run and long run Average Cost Curve with diagram.
   m) Write the futures of Imperfect Competitions.

**UNIT-I**

Q.2 How production possibility curve helps into solving the basic problems of an economy?  
15

Q.3 a) Distinguish between micro and macro-economics.
   b) Write a note on nature and importance of micro economics.
   10

**UNIT-II**

Q.4 The fees in public schools relative to most other goods have increased during the last one decade. But the demand for public education has also increased. These observations contradict the law of demand. Comment.
   15

Q.5 What is indifference curve? How consumer equilibrium is attained with the help of indifference curve?
   15

**UNIT-III**

Q.6 Explain the term ‘cost of production’. Which factors determine the cost of production of a firm? What is cost-output relationship in the short-run?
   15

Q.7 Analyse the equilibrium of a firm under conditions of perfect competition in the short-run and long run. Can a firm earn abnormal profits in the long run?
   15
**UNIT-IV**

Q.8 Define ‘monopoly’. Show diagrammatically the price and output determination under monopoly.

15

Q.9 Write short notes on the following:
   a) Government policies towards competition.
   7
   b) Marginal productivity theory.
   8
Q.1  **State whether the following statements are TRUE or FALSE:**
   a) All contracts are agreements but all agreements are not contracts.
   b) The consent given under the threat of an offence is under influence.
   c) The Information Technology Act, 2000 is applicable to whole of India.
   d) Digital signature certificate contains only owner’s name and location.
   e) Warranty is essential to the main purpose of the contract under sale of Goods Act.

   **Fill in the blanks:**
   f) The minimum capital of LLP is ___________.
   g) A ________ offer can be accepted by the person to whom it is made.
   h) An agreement made without consideration is ____________.
   i) Bailment are of _________ and _________ types.

   **Write short notes on:**
   j) Duties of bailor and bailee.
   k) Doctrine of caveat emptor.
   l) Quasi-contract.
   m) Electronic Signature Certificate.
   n) Whistle blowing.

   **UNIT-I**

   Q.2  Distinguish between a ‘contract of indemnity’ and a ‘contract of guarantee’. Also discuss the rights and extent of surety’s liability in detail.
   **15**

   Q.3  What is the contract of agency? Discuss the ways how it is being created.
   **15**

   **UNIT-II**

   Q.4  What do you mean by “agreement to sell”? Discuss the provisions relating to:
   a) Subject matter of contract of sale.
   b) Effect of destruction of goods.
   c) Documents of title to goods.
   **5x3**

   Q.5  Who is an unpaid seller under Sale of Goods Act, 1930? Discuss the rights of an unpaid seller against goods and the buyer.
   **15**

   **UNIT-III**

   Q.6  What is LLP agreement and its provisions? Discuss the provisions relating partners, designated partners and their relations; and extent limitation of liability of LLP and partners.
   **15**

   Q.7  Explain the various steps involved in the process of voluntary winding up of an LLP.
   **15**

   **UNIT-IV**

   Q.8  a) Discuss the provision relating to regulations of certifying authorities.
   **10**
b) What are the duties of subscribes under Information Technology Act?  


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**End Semester Examination, Dec. 2017**  
B. Com. (Hons.) and Industry Integrated — Second Semester  
**BUSINESS STATISTICS (CH-2.1)**

Time: 3 hrs.  
Max Marks: **100**  
No. of pages: **2**

Note: Attempt **FIVE** questions in all; **taking at least ONE** question from each **Unit. Q.1 is compulsory.** Marks are indicated against each question.

Q.1 Answer the following:  
a) If median = 19 and mean = 20.02. Find mode.
b) Give an example of discrete and continuous series.
d) What do you mean by Positive Correlation?
e) Give an example of Exclusive and Inclusive series.
f) Write an application of Harmonic Mean.
g) What do you mean by Value Index Number?
h) What do you mean by Cyclic Variations?
i) Find harmonic mean of the series: 2,4 and 8.
j) Write formula of mode for continuous series.
k) Calculate mean deviation about median for given data:

<table>
<thead>
<tr>
<th>C.I:</th>
<th>0-4</th>
<th>4-8</th>
<th>8-12</th>
<th>12-16</th>
<th>16-20</th>
<th>20-24</th>
</tr>
</thead>
<tbody>
<tr>
<td>f:</td>
<td>2</td>
<td>5</td>
<td>9</td>
<td>13</td>
<td>4</td>
<td>1</td>
</tr>
</tbody>
</table>

l) What do you mean by correlation? Why correlation is said to be non-sense?
m) Show that A.M>G.M>H.M. for the numbers 2, 4 and 8.

UNIT-I

Q.2 The score of two batsmen in ten innings is given below:

<table>
<thead>
<tr>
<th></th>
<th>A:</th>
<th>B:</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>80</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>61</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>43</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

a) Who is a better batsman?
b) Who is more consistent?

Q.3 a) What do you mean by central tendency? Explain different measures of central tendency by giving example.
b) Find the missing frequency in an incomplete data, where median = 909.52 and N = 150

<table>
<thead>
<tr>
<th>Amount</th>
<th>200-400</th>
<th>400-600</th>
<th>600-800</th>
<th>800-1000</th>
<th>1000-1200</th>
<th>1200-1400</th>
<th>1400-1600</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of Patients</td>
<td>8</td>
<td>14</td>
<td>f₁</td>
<td>42</td>
<td>27</td>
<td>f₂</td>
<td>10</td>
</tr>
</tbody>
</table>

UNIT-II

Q.4 a) The odds against manager X settling the wage dispute with the workers are 8:6 and odds in favor of manager Y settling the same dispute are 14:16.
i) What is the chance that neither settles the dispute, if they both try independently?
ii) What is the probability that the dispute will be settled?
b) A pair of dice is thrown 10 times. If getting a doublet (same number on both) is considered a success, find the probability of i) four success ii) no success.

Q.5 a) A class consist of 100 students, 25 of them are girls and 75 boys; 20 of them are rich and remaining poor, 40 of them are fair complexioned, what is the probability of selecting a fair complexioned rich girl?
b) If a machine is set correctly produces 10% of defective items. If it is incorrectly set up then it produces 10% of good items. Chances for a setting to be correct and incorrect are in the ratio 7:3. After a setting is made, the first two items produced are found to be good items. What is the chance that the set up was correct?

**UNIT-III**

Q.6  
\[ \text{a) What do you mean by regression? Distinguish between correlation and regression.} \]

\[ \text{b) Calculate Karl-Pearsons coefficient of correlation for given data:} \]

<table>
<thead>
<tr>
<th>X</th>
<th>23</th>
<th>26</th>
<th>18</th>
<th>21</th>
<th>20</th>
<th>15</th>
<th>11</th>
<th>19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>71</td>
<td>75</td>
<td>79</td>
<td>80</td>
<td>70</td>
<td>82</td>
<td>69</td>
<td>64</td>
</tr>
</tbody>
</table>

Q.7  
\[ \text{Find regression equation of X on Y and Y on X for given data:} \]

<table>
<thead>
<tr>
<th>X</th>
<th>18</th>
<th>23</th>
<th>29</th>
<th>25</th>
<th>20</th>
<th>17</th>
<th>11</th>
<th>15</th>
<th>10</th>
<th>14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>81</td>
<td>85</td>
<td>89</td>
<td>80</td>
<td>72</td>
<td>79</td>
<td>70</td>
<td>83</td>
<td>77</td>
<td>74</td>
</tr>
</tbody>
</table>

**UNIT-IV**

Q.8  
\[ \text{a) What do you mean by Time series? Write all components of Time series.} \]

\[ \text{b) Construct Laspeyer’s, Paasches and Fisher’s Ideal Index number of given data:} \]

<table>
<thead>
<tr>
<th>Commodity</th>
<th>2011</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Price</td>
<td>Quantity</td>
</tr>
<tr>
<td>A</td>
<td>8</td>
<td>5</td>
</tr>
<tr>
<td>B</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td>C</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>D</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td>E</td>
<td>5</td>
<td>8</td>
</tr>
</tbody>
</table>

Q.9  
\[ \text{a) What do you mean by index number? Write uses and limitations of Index Number.} \]

\[ \text{b) Calculate trend values from following series by least square method. Also, estimate trend for 2016.} \]

<table>
<thead>
<tr>
<th>Year: Sales (in tons)</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>18</td>
<td>17</td>
<td>19</td>
<td>20</td>
<td>22</td>
<td>23</td>
</tr>
</tbody>
</table>

End Semester Examination, Dec. 2017  
B. Com. (Hons) and (Industry Integrated) – Second Semester
Answer the following questions:

a) Write down the shortcut key for select all the contents of a file in word processor.

b) How can one run a power point presentation without run wizard?

c) What are binary numbers in computers?

d) What is system?

e) Name any two information systems.

f) What is IP?

g) Modem is a communication device. (True/False)

h) Internet is peivote. (True/False)

i) How will you recognize an excel file without opening it?

j) Define ‘intranet’.

Q.2 What is a computer? Write down its characteristics, advantages and limitations in detail.

Q.3 Convert the following:

a) Add 110010 and 0011011.

b) \((102)_8 = (?)_2\)

c) \((179.25)_8 = (?)_{10}\)

d) Subtract 110011 from 111111

Q.4 Write notes on the following:

a) ‘Decision support system a tool for better strategic decisions’.

b) Transaction processing system.

Q.5 a) Differentiate between internet, intranet and extranet.

b) Explain search engines.

Q.6 Explain the concept and use of Mail Merge in MS-Word, and how to apply it using a proper example.

Q.7 What is formatting in word processor? Explain the complete formatting in any file taking an example.

Q.8 Explain payroll system in MS-excel by using formula bar.

Q.9 Explain the use of MS-Excel in following business areas:
a) Financial institutions.
b) Educational institutions.
Q.1 Answer the following:
   a) Define ‘monopoly’. Give an example.
   b) List two features of oligopoly.
   c) Give two examples of cartels.
   d) Define ‘market failure’.
   e) What is ‘asymmetric information’?
   f) Explain ‘derived demand’.
   g) Define peak load pricing.
   h) Define ‘economic rent’.
   i) Give two examples of public goods.
   j) Write any two differences in stock and flow.

Write short notes on:
   k) Prisoner's Dilemma.
   l) Kinked demand curve model.
   m) Uncertainty and risk.
   n) The concept of marginal physical product and value of marginal product with the help of example.

UNIT-I

Q.2 Explain the determination of price and output under the condition of monopoly with the help of a suitable diagram.

Q.3 Explain the phenomena of absence of supply curve under monopoly.

UNIT-II

Q.4 Explain the Cournot model of oligopoly. Why is Cournot equilibrium also a Nash equilibrium?

Q.5 Explain the theory of sales maximization under oligopoly.

UNIT-III

Q.6 Explain how a competitive and maximizing firm decides as to how much labour to employ?

Q.7 What is monopolistic exploitation of labour? Explain the role of trade unions and collective bargaining in protecting the interest of the workers.

UNIT-IV

Q.8 Explain the role of externalities in the failure of competitive markets.

Q.9 Explain general equilibrium and the condition for economic efficiency in competitive market.

End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Second Semester
CORPORATE LAWS (CH-2.4)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 1

Note: Attempt **FIVE** questions in all; taking at least **ONE question** from each **UNIT**.  
**Q.1 is compulsory.** Each question carries equal marks.

**Q.1 State whether the following statements are TRUE or FALSE:**

a) Dividend can be given in the form of bonus shares.  
b) One person can make a company.  
c) a share certificate is mandatory even in case of demat shares for the proof of ownership.  
d) CIN stands for commercial identify number in Companies Act.  
e) Every director must be Chartered Accountant.  

2×5

**Fill in the blanks:**

f) There are two depositories in India _______ and _______.  
g) On the basis of number of member three types of companies are ________, ________ and ________.  
h) DIN stands for ________.  
i) ________ and ________ are modes of winding up.  
j) Two most important documents for formation of company are ________ and ________.  

1×10

**Write short notes on:**

k) Government company.  
l) Independent director.  
m) Doctrine of constructive notice.  
n) Grounds for compulsory winding up.

5×4

**UNIT-I**

**Q.2** Explain different types of companies in detail.  

15

**Q.3** “Separate legal entity of a company always persists.” Comment on the statement.  

15

**UNIT-II**

**Q.4**  

a) Differentiate between MOA and AOA.  
b) What do you mean by prospectus and list the contents of prospectus?  

10

**Q.5**  

a) Explain requisites of a valid meeting.  
b) Explain different types of resolutions.  

10

**UNIT-III**

**Q.6** Write short notes on:  

a) Whole time director.  
b) Remuneration of director.  

7½×2

**Q.7** Discuss in detail voluntary liquidation of a company.  

15

**UNIT-IV**

**Q.8** Write short notes on:
Q.9 What do you mean by dematerialization of shares? Explain the process in detail.
Q.1 Correct the given sentences:
   a) She spoke very rudely with everyone.
   b) Sheela apologized after realized her mistake.
   c) Ram was tyred so he slept.
   d) My bag is broked.
   e) My father losted a lot of money in his business.
   f) Final decision was taken after everyone has given their suggestions.
   g) Why are you wasting my time?
   h) There were seventy students in the class tomorrow.
   i) Preparing your speech well.
   j) She is written her letter.

Write short notes on the following:
   k) Oral presentations.
   l) Annual report of companies.
   m) Business negotiations.
   n) Project report.

UNIT-I

Q.2 Write in detail about the barriers which make communication incomplete. Also suggest ways to overcome these barriers.

Q.3 What do you mean by non-verbal communication? How many types of non-verbal communication are there? Explain with examples.

UNIT-II

Q.4 Write short notes on:
   a) Citing references.
   b) Bibliography.
   c) Research tools.

Q.5 Write a report on your visit to the Parle-G factory where you visited all units of baking packing etc.

UNIT-III

Q.6 Write a detailed report on the incidents of thefts in the department. Explain the day date, reasons and remedies of the theft.

Q.7 How do you write “Minutes of the meeting? Write the minutes of a meeting held to discuss the launch of a new product.

UNIT-IV

Q.8 What do you understand by E Correspondence? What is required for it and what are the advantages and disadvantages of it?

Q.9 Write a speech to welcome your new General Manager who has just joined your organization. Mention about his qualification, experience etc.
Q.1 a) What are equal matrices?
b) Find value of $x$, $y$ and $z$ from the following matrices:
\[
\begin{bmatrix}
1 & 2 & 3 \\
2 & 1 & 4
\end{bmatrix}
+ \begin{bmatrix}
3 & 4 \\
1 & 2
\end{bmatrix} = \begin{bmatrix}
3 & 4 \\
3 & 2
\end{bmatrix}
\]
c) Define a square matrix.
d) Differentiate $7^x$ w.r.t. $x$.
e) Find $\lim_{x \to 2} \frac{x^2 - 4}{x - 2}$
f) Integrate $\int \frac{x^2 + x + 1}{x} dx$
g) Calculate simple interest for the sum of Rs. 3000/- for 60 days at the rate of 5% per annum.
h) Construct $2 \times 2$ matrix whose elements are given as $aij = i + j$.
i) Write the formula for present value annuity.
j) Define a row matrix.
k) Differentiate $y = x^2$ w.r.t $x$.
l) Solve the following matrix equation:
\[
\begin{bmatrix}
1 & 2 & 3 \\
3 & -2 & 1 \\
4 & 2 & 1
\end{bmatrix}
\begin{bmatrix}
x \\
y \\
z
\end{bmatrix}
= \begin{bmatrix}
3 \\
5 \\
6
\end{bmatrix}
\]
m) Find local maxima and local minima for the following function:
\[
\int (x) = 2x^3 - 21x^2 + 36x - 20
\]
n) At what rate of compound interest p.a. will ₹1250 amount to ₹1800 in two years.

**UNIT-I**

\[
A = \begin{bmatrix}
1 & 2 & 3 \\
3 & -2 & 1 \\
4 & 2 & 1
\end{bmatrix}
\]

Q.2 a) If $A = \begin{bmatrix}
1 & 2 & 3 \\
3 & -2 & 1 \\
4 & 2 & 1
\end{bmatrix}$, show that $A^3 - 23A - 40I = 0$.
b) Solve the system of linear equations using matrix method:
\[
\begin{align*}
x + y &= 1 \\
x + z &= -6 \\
x - y - 2z &= 3
\end{align*}
\]

Q.3 a) Solve the system of linear equation using matrix method:
\[
\begin{align*}
\frac{2}{x} + \frac{3}{y} + \frac{10}{z} &= 4 \\
4 - \frac{6}{x} + \frac{5}{y} &= 1 \\
6 + \frac{9}{x} - \frac{20}{y} &= 2
\end{align*}
\]
b) Find the inverse of the matrix:
\[
A = \begin{bmatrix}
1 & 2 & -2 \\
-1 & 3 & 0 \\
0 & -2 & 1
\end{bmatrix}
\]
and verify that
\[
A \times A^{-1} = A^{-1} \neq A
\]

**UNIT-II**

**Q.4**

a) If \( e^x + e^y = e^{x+y} \), prove that \( \frac{dy}{dx} = -e^{x-y} \).

b) Draw the graph for the equation:
\[
x^2 - 5x + 6 = y
\]

\[
y = \log \left( \frac{\sqrt{x} + 1}{\sqrt{x}} \right)
\]

\[
\frac{dy}{dx} = \frac{x-1}{2x(|x+1|)}
\]

c) If \( \log \left( \frac{\sqrt{a+x} + \sqrt{a-x}}{\sqrt{a+x} - \sqrt{a-x}} \right) \), prove that

**Q.5**

a) Differentiate \( \log \left( \log \log x \right) \) w.r.t. \( x \).

b) Find the points of local maxima and local minima of the function
\[
f(x) = (x-1)(x+2)^2
\]

Also, find the local maximum and local minimum values.

**UNIT-III**

**Q.6**

a) State and prove Euler’s theorem.

b) Integrate
\[
\int \frac{(x+1)(x+\log x)^3}{2x} \, dx
\]

c) Integrate
\[
\int xe^x \, dx
\]

**Q.7**

a) Verify Euler’s theorem from the function:
\[
f(x, y) = x^3 + 5x^2y + y^3
\]

\[
\int \frac{dx}{x \log x \left[ \log \log x \right]}
\]

b) Integrate
\[
\int \frac{\log x}{x} \, dx
\]

c) Integrate
\[
\int \frac{\log x}{x} \, dx
\]

**UNIT-IV**

**Q.8**

a) The difference between S.I and C.I for a certain amount of money is \( ₹48 \) at 20% per annum for two years. Find the principal.

b) Calculate compound interest of \( ₹6400/- \) at the rate of 10% calculated half yearly for two years.

c) Solve the following I.P.P using graphical method:
\[
\text{Min } Z = 3x_1 + 5x_2
\]

Subject to:
\[
-3x_1 + 4x_2 \leq 12
\]
\[
2x_1 - x_2 \geq -2
\]
\[
2x_1 + 3x_2 \geq 12
\]
\[
x_1 \leq 4, \quad x_2 \geq 2
\]
\[
x_1, \quad x_2 \leq 0
\]
Q.9  a) Explain graphical method of linear programming problems using suitable example.  
\[7\frac{1}{2}\]  
b) In how many years, will a sum of ₹6400/- compounded semi-annually at 5% p.a. amount to ₹6560/-.
\[7\frac{1}{2}\]
Q.1 State whether the following statements are TRUE or FALSE:

a) Illegal income is also taxable, just like legal income under the Income Tax Act.

b) HUF is a resident but not ordinarily resident in India.

c) Employer’s contribution on recognized provident fund is fully extent from income tax.

d) Deduction made to Prime Minister’s National Relief Fund is eligible for 100% deduction without any qualifying limit.

e) In case of a HUF, Income Tax Return can be filed only by Karta of the HUF. 2x5

Fill in the blanks:

f) From the net annual value computed, the assessee shall be allowed a standard deduction of a sum equal to __________ of the net annual value.

g) Legal expenses, incurred in connection with business or profession of the assessee, are ___________. (allowable/disallowable)

h) Deduction under section 80G is allowed to all assesseees in respect of __________.

i) Mala transferred Rs. 1,00,000 to her daughter-in-law Radha in 2016 without any consideration. She received Rs. 10,000 as interest on this amount during the previous year. Whose income is this? __________. (Mala/Radha)

j) The remuneration received by a partner from a firm is __________ as business income in the hands of a partner. (Exempt/taxable) 2x5

Write short notes on:


n) Deduction in respect of medical and insurance premium U/S. 80 D. 5x4

UNIT-I

Q.2 From the following particulars, compute the taxable income of R when his residential status is (i) resident and ordinarily resident, (ii) not ordinarily resident, and (iii) non-resident.

<table>
<thead>
<tr>
<th>Particulars of income</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Interest for debentures in an Indian company received in London</td>
<td>10,000</td>
</tr>
<tr>
<td>b) Interest on a company deposit in India but received in Germany</td>
<td>20,000</td>
</tr>
<tr>
<td>c) Interest on U.K Development Bond received in India</td>
<td>15,000</td>
</tr>
</tbody>
</table>
d) Profit on sale of land at Germany and received there 18,000

e) Royalty received in London for a right given to non-resident in India to be used for business in India 12,000

f) Fees for technical services rendered in India but received in London 28,000

g) Dividend from Indian Company 8,000

h) Past foreign untaxed income bought to India 20,000

i) Income from agriculture in Bhutan and remitted to India 11,000

j) Pension from former employer in India, received in USA 32,000

Q.3  “Income tax is charged on income of the previous year”. Do you fully agree with this statements? If not, what are the exceptions?

UNIT-II

Q.4  a) Municipal value of a house is Rs. 90,000, fair rent Rs. 1,40,000, standard rent Rs. 1,20,000. The house property has been let for Rs. 12,000 p.m. and was vacant for one month during the previous year 2016-17. Municipal taxes paid during the year were Rs. 40,000. Compute the annual value for assessment year 2017-18.

b) State the provisions of income tax in respect of rent free accommodation.

Q.5  How to calculate long term capital gain under the income head “Capital Gains”? Also explain the exemption provisions in respect of profit on transfer of house property used for residence under section 54.

UNIT-III

Q.6  a) What are the provisions relating to deduction from gross total income in respect of donations to certain funds, charitable institution, etc, under section 80 G of Income Tax Act?

b) What are the provisions for inclusion of income of a minor child of an assessee in his total income?

Q.7  Explain the provisions of Income Tax Act regarding the set-off and carry forward and set-off of losses under different heads of income.

UNIT-IV

Q.8  What do you understand by Permanent Account Number? Discuss the procedure for allotment of this number and its uses.
Q.9 Explain the provisions relating to deduction of tax at source from salary and interest other than interest on securities.  

15
**UNIT-II**

Q.4 Define is curves. Derive it graphically. Explain the relationship between the interest rate and income.  

15

Q.5. What meant by a monetary policy? Describe the instruments of a monetary policy. How they do work and what are their limitations?  

15

**UNIT-III**

Q.6 What are the different types of unemployment? How are they different from one another?  

15

Q.7 Explain the concept of the present value of a future income. Explain why it is necessary in investment decision to discount the future income stream?  

15

**UNIT-IV**

Q.8 Explain Mundell-Fleming model with fixed and flexible prices in small open economy with fixed and flexible exchange rates.  

15

Q.9 Distinguish between MEC and MEI. Illustrate graphically the relationship between MEC and MEI.  

15
End Semester Examination, Dec. 2017  
B.Com. (Hons) and (Industry Integrated)-Third Semester  
FUNDAMENTALS OF MARKETING (CH-3.4)

Time: 3 hrs  
Max Marks: 100  
No. of pages: 1  
Note: Attempt **FIVE** questions in all; **taking at least ONE question** from each Unit.  
**Q.1 is compulsory.** All questions carry equal marks.

Q.1  
a) Full form of STP.  
b) What is marketing Myopia?  
c) List the levels of product.  
d) List the elements of branding.  
e) List the bases of positioning.  
f) Define need and want.  
g) Name the stages in new product development process.  
h) List the characteristics of service marketing.  
i) Define social marketing.  
j) List any two characteristics of rural marketing.  
2x10  
**Answer in brief:**  
k) Discuss the concept of product mix.  
l) What are the major factors influencing buyer behavior?  
m) Explain the difference between store based and non-store based retailing.  
n) What are the distinctive characteristics of rural markets?  
4x5  

**UNIT-I**

Q.2  
a) What is consumer behaviour? Explain the process of consumer buying behaviour of mobile phones.  
10  
b) Discuss the importance of marketing in brief.  
5  

Q.3  
a) What do you mean by new products? What are the reasons of new product failure?  
10
b) Differentiate between marketing and selling.

5

UNIT-II

Q.4 What is segmentation? Explain the bases of segmentating the market. Also discuss the criteria for effective segmentation.

15

Q.5 What are the stages of product life cycle? Explain suitable marketing strategies for different stages of product life cycle.

15

UNIT-III

Q.6 “Pricing decision is a dynamic and not a static one”. Comment and briefly explain various pricing strategy.

15

Q.7 What is the promotion mix? Explain the various types of promotion with distinctive characteristics.

15

UNIT-IV

Q.8 a) Discuss the factors affecting the choice of channel of distribution.

8

b) Explain the types of distribution channels in detail.

7

Q.9 Write short notes on:

a) Direct marketing

b) Green marketing

7½x2
End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) – Fourth Semester
INDIRECT TAXES (CH-4.1)

Time: 3 hrs. Max Marks: 100
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.
Q. 1 is compulsory. All questions carry equal marks.

Q. 1 State whether the following statements are TRUE or FALSE:
   a) Goods manufactured in special economic zones (SEZ) are exempted from excise duty.
   b) The units enjoying exemption based on turnover under excise are called as SSIs.
   c) Schedule I of the Customs Tariff Act 1975 refers to goods liable to import duty of customs.
   d) In case the goods are cleared for home consumption, customs duty has to be paid within two days of the determination of such duty amount.
   e) Value Added Tax is levied and collected at every point of sale.
   f) Credit of input tax is available only, if tax is paid on final products.
   g) In India, in some cases, service tax is payable partly by service provider and partly by service recipient.
   h) Service tax is applicable to whole of India.
   i) Services which are listed in the negative list are known as non-taxable services.
   j) Protective duty under CTA, 1975 is levied to protect the interest of any industry established in India.

1x10

Short answer type question (to be answered in brief):
k) Define Territorial wastes of India.
l) How is the payment of excise duty made?
m) What is meant by “Taxable Territory” for computation of service tax?
n) What do you mean by Reverse Charge Mechanism?
Describe invoice method of calculation of VAT. 
Short answer type (Attempt any three):
P) Define goods and excisable goods as per Central Excise Act.
Q) Explain the provisions relating to Baggage.
R) Write down the various provisions relating to service tax payment.
S) What is the procedure for registration of dealers under State VAT Law?

UNIT-I
Q.2 List the services that have been specified in the negative list and explain them briefly.

UNIT-II
Q.4 a) Give the provisions with regard to Input Tax Credit Under VAT Law.

UNIT-III
Q.6 Write down the rules for valuation of goods under Central Excise Act.

UNIT-IV
Q.8 How would you determine the ‘Assessable value of goods’ for computation of customs duty?
End Semester Examination, Dec. 2017
B.Com. (Hons) and B. Com (Hons.) (Industry Integrated) - Fourth Semester
COST ACCOUNTING (CH-4.2)

Time: 3 hrs
Max Marks: 100
No. of pages: 3

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.
Q.1 is compulsory. All questions carry equal marks.

Q.1 Fill in the blanks:

a) Factory cost + Administrative overheads = _______________.
b) ______ and ______ are examples of variable costs.
c) The costing method used in sugar industry is ___________.
d) EOQ stands for _________.
e) Two basic methods of labour remuneration are ________ and _________.
f) In calculating machine hour rate, wages of machine operator is usually taken as ________ charge.
g) Batch costing is a variant of ___________.
h) The profit on uncompleted contracts is transferred to P & L A/C on the basis of ________ and _________.

1x11

State whether the following statements are TRUE or FALSE:

i) Job costing is used in building construction.
j) Process costing and Activity costing is the same thing.
k) Depreciation of building is a variable cost.
l) Time keeping and Time booking are the part of materials management.
m) Cost records help in setting the selling price.
n) All indirect expenses are known as overheads.

1½x6

**Write short notes on:**
o) Indirect costs/overheads.
p) Methods of Time booking.
q) Secondary distribution of overheads.
r) Job costing Vs. contract costing.
5x4

**UNIT-I**

**Q.2** “Limitations of financial accounting have made the management realize the importance of cost accounting.” Comment on the statement and differentiate between the two.
15

**Q.3** In a factory the production was 1,00,000 units and prime cost per unit was thus:
Direct material per unit Rs. 1.80, Direct wages Rs. 1.20. the net selling price was Rs. 4.70 per unit. All units were sold. The following overheads incurred.

| Description                              | Rs.
|------------------------------------------|------
| Rent and taxes of factory premises       | 2,800|
| Factory lighting and power               | 5,200|
| Depreciation (plant)                     | 7,000|
| Staff salaries                           | 24,000|
| Management salaries                      | 12,000|
| Coal                                     | 9,000|
| Indirect wages                           | 24,500|
| Repairs and maintenance of plant         | 20,000|
| Cost of consumable stores                | 15,000|
| Selling expenses                         | 14,700|
| General expenses                         | 9,200|
| Receipts from sale of scrap              | 2,400|

Prepare a cost sheet showing prime and factory cost and also the profit.
15

**UNIT-II**

**Q.4** The following transactions occur in the purchase and issue of a material:

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction</th>
<th>Quantity</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Jan</td>
<td>Purchased</td>
<td>4,000</td>
<td>Rs. 4.00 per unit</td>
</tr>
<tr>
<td>20 Jan</td>
<td>Purchased</td>
<td>500</td>
<td>Rs. 5.00 per unit</td>
</tr>
<tr>
<td>5 Feb</td>
<td>Issued</td>
<td>2,000</td>
<td></td>
</tr>
<tr>
<td>10 Feb</td>
<td>Purchased</td>
<td>6,000</td>
<td>Rs. 6.00 per unit</td>
</tr>
<tr>
<td>12 Feb</td>
<td>Issued</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>2 March</td>
<td>Issued</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>
5 March Issued 2,000 units
15 March Purchased 4,500 units @ Rs. 5.50 per unit
20 March Issued 3,000 units

From the above, prepare a stores ledger account in two ways:
a) FIFO method of charging material.
b) LIFO method of charging material.

Q.5 Write a detailed note on:
a) Overtime.
b) Idle Time.

UNIT-III

Q.6 Calculate the machine hour rate from the following details:
Cost of machine Rs. 45,000
Installation charges Rs. 5,000
Life of machine 5 years
Working hours per year 2,500
Repair charges 75% of depreciation
Electric power consumed 10 units per hour @ 15 paisa per unit
Lubricant oil Rs. 4 per day of 8 hours
Consumable stores @ Rs 10 per day of 8 hours
Wages of machine operator @ Rs. 8 per day of 8 hours

Q.7 a) The following expenses were incurred for a job during the year ended 31st Dec 2016.

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Material</td>
<td>3,000</td>
</tr>
<tr>
<td>Direct Wages</td>
<td>4,000</td>
</tr>
<tr>
<td>Chargeable expenses</td>
<td>1,000</td>
</tr>
<tr>
<td>Factory overheads</td>
<td>2,000</td>
</tr>
<tr>
<td>Selling and distribution overheads</td>
<td>2,000</td>
</tr>
<tr>
<td>Administrative overheads</td>
<td>3,000</td>
</tr>
</tbody>
</table>

Selling price was to be fixed at a profit of 25% on selling price.
You are required to prepare a job cost sheet showing the profit earned on the job.

b) Explain the main features of job costing.

UNIT-IV

Q.8 How will you deal the following in process costing:
a) Normal wastage.
b) Abnormal wastage.
c) Abnormal effectiveness.

Q.9 A product passes through two processes. The output of process-I becomes the input of process II and output of process II is transferred to warehouse. The cost and output data is given. The quantity of raw material introduced into process I is 20,000 kgs @ Rs. 10 per kg:

<table>
<thead>
<tr>
<th>Process</th>
<th>Direct Material</th>
</tr>
</thead>
<tbody>
<tr>
<td>Process-I</td>
<td>Rs. 60,000</td>
</tr>
<tr>
<td>Process-II</td>
<td>Rs. 40,000</td>
</tr>
</tbody>
</table>
Direct labour Rs. 40,000  Rs.
30,000
Production overheads Rs. 39,000  Rs.
40,250
Normal loss 8% 5%
Output 18,000 17,400
Loss realization per unit Rs. 2.00 Rs. 3.00

The company fixes a selling price at a profit of 20% of selling price at the end.
Prepare Process Accounts.
15
Rightsizing, Induction, Placement and downsizing.
d) Write down the components of pay structure in India.
e) Define profit sharing with suitable example.
f) Write the benefits of feedback to Human resources.
g) Distinguish between Job Enlargement and job Enrichment.
h) Write any four techniques of Job Analysis.
j) What is the meaning of Industrial dispute? Write any two objectives.

UNIT-I
Q.3 a) Explain the process of formulating human resource policies.
b) What are the emerging challenges before HR managers in future?

UNIT-II
Q.4 What do you mean by job analysis? Describe the methods of job analysis.
Q.5 Discuss the problems in human resource planning. How can these problems be overcome?

UNIT-III
Q.6 Define training. Explain the advantages of training to the employees and the organization.
Q.7 What is performance appraisal? Explain the different methods of performance appraisal in detail.

UNIT-IV
Q.8 Define wages. Explain the principles of wages and salary administration.
Q.9 Write short notes on the following:
a) VRS.
b) Grievance handling machinery.

End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Fourth Semester
INDIAN ECONOMIC POLICY (CH-4.4)
Time: 3 hrs. Max Marks: 100
No. of pages: 1
Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT. Q.1 is compulsory. Each question carries equal marks.
Q.1 State whether the following statements are TRUE/FALSE:
a) Achievable growth of an economy can be termed as potential growth.
b) Both economic and non-economic factors can determine the level of development.
c) NEP of 1991 is a second generation reform.
d) Economic planning started in India in 1950.
e) Agricultural development is central to economic development of the country.
f) There can be internal as well as external sources of capital formation.
g) Excessive exploitation of natural resources may not cause environmental degradation.
h) The period between 1921-51 is considered as the period of population explosion.
i) Frictional unemployment is a feature seen only in rural areas.
j) President of India appoints the Finance Commission after every six years.

Answer in brief:
k) Write a note on sources of financing of India’s plans.
l) What do you mean by occupational structure of an economy?
m) What are the sources of capital formation?
n) Define the term capitalist economy.

UNIT-I

Q.2 Write short notes on following:
a) Physical quality of life index.
b) Human development Index.

7½×2

Q.3 What are the factors that determine economic development of a country? Explain capital deepening and capital widening.
15

UNIT-II

Q.4 What were the features of Indian economy at the time of independence? Also, explain the agrarian structure of India at that time.
15

Q.5 What is WTO? Describe its role in the context of globalization.
15

UNIT-III

Q.6 Explain the inter relationship between urbanization and economic development of a country.
15

Q.7 Examine the nature of unemployment in India. What measures do you suggest to solve the problem of rural unemployment?
15

UNIT-IV

Q.8 Write an essay on the Banking System in India.
15

Q.9 Write notes on following:
a) Green Revolution.
b) Role of technology and institutions in Agriculture.
7½×2
End Semester Examination, Dec. 2017  
B.Com. – Fourth Semester  
ENVIRONMENTAL STUDIES (CH-4.5)  

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 2  

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**, taking at least **ONE** question from each **UNIT**. Each question carries equal marks.

Q.1  a) **Fill in the blanks:**
a) Each stage of transfer of food energy is called ________.
b) The dry weight of organisms per unit area is termed as ________.
c) AIDS stands for ________.
d) Wastes rich in nitrogen and phosphorus increase the growth of phytoplankton and deplete the oxygen content in marine ecosystem which is known as ________.
e) Xerophytes like euphorbia, opuntia and aloe are the producers of ________ ecosystem.
f) Biochemical degradation of organic material to yield a sanitary soil supplement is called ________.
g) Replacement of an already existing dominant plant community by another plant community is called as ________.
h) Pyramid of number is inverted in ________ ecosystem.
i) Conservation of plants and animals in their natural habitat is known as ________.
j) ________ is an example of earth-related disasters.
k) ________ is the renewable energy resource which causes air pollution.
l) The international protocol to protect the environment from ozone layer depletion is ________ protocol.
m) Family planning program is a program that takes care to check the problem of ________.

b) Write short notes on the following:
i) Acid rain.
ii) Rain water harvesting.
iii) Food chain.
iv) Bio magnification.

UNIT-I
Q.2 Write an explanatory note on importance of environmental studies and public awareness. Discuss various methods to make the public aware of environmental issues.  

Q.3 What are the effects of over-utilization of water resources? Discuss the advantages and disadvantages of dams in detail.  

UNIT-II
Q.4 What do you mean by ecological pyramids? Discuss their types. Describe the features of pyramid of energy with help of a diagram.
Q.5 Define biodiversity and comment on its values. List out various threats posed to biodiversity. 15

UNIT-III

Q.6 What do you mean by radioactive population? Discuss various sources and effects of radiation. How can we prevent it? 15

Q.7 What do you mean by global warming? Discuss its causes and effects in detail. 15

UNIT-IV

Q.8 “Environment has a direct impact on the physical, mental and social well-being of the individuals loving in it”. Justify this statement with suitable reasons. 15

Q.9 What is the role of information technology in environment and human health? Explain in detail. 15

End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) -Fifth Semester
MANAGEMENT ACCOUNTING (CH-5.1)

Time: 3 hrs  Max Marks: 100
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.
Q.1 is compulsory. Marks are indicated against each.
Q.1 **Fill in the blanks:**
   a) MOS is equal to ____________ minus ____________.
   b) Key factor = ___________ / __________.
   c) Expenditure may be classified in two parts i.e. ________ and ________.

2x6

**State whether the following statements are TRUE or FALSE:**

d) Change in profit over change in sales is known as B.E.P.
   e) Budgeting in show the future estimation of the organization.
   f) Idle Time variance is always adverse.
   g) Increase in contribution means increase in profit.

2x4

**Answer the following questions:**

h) Distinguish between fixed and flexible budget.
   i) Write the essential elements of an effective budgetary system.
   j) Discuss the limitation of marginal costing.
   k) Differentiate between standard costing and budgetary costing.

5x4

---

**UNIT-I**

Q.2 What do you understand by marginal costing? How marginal costing is useful for solving various managerial problems?

15

Q.3 What is budgeting? Explain the different types of budgets in brief.

15

---

**UNIT-II**

Q.4 The standard mix of a product is:
   A  60 Units @ 15 paisa per unit.
   B  80 Units @ 20 paisa per unit.
   C  100 Units @ 25 paisa per unit.

Standard output is 10 units. During the month of February, the actual consumption was:
   A  640 Units @ 20 paisa per unit.
   B  960 Units @ 15 paisa per unit.
   C  840 Units @ 30 paisa per unit.

Actual output was only 90 units. Calculate all material variances.

15

Q.5 **Write short notes on the following:**
   a) Cash Budget.
      8
   b) Managerial uses of variance analysis.
      7

---

**UNIT-III**

Q.6 What is meant by “Break even analysis”? Describe its usefulness to management.

15
Q.7 The following data are obtained from the records of ‘X’ Ltd:

\[
\begin{array}{|c|c|}
\hline
\text{Year} & \text{Sales} & \text{Profit} \\
\hline
\text{1st year} & 80,000 & 10,000 \\
\text{2nd year} & 90,000 & 14,000 \\
\hline
\end{array}
\]

Calculate:

a) Break-even point in rupees.
b) Margin of safety.
c) Profit volume ratio.
d) Amount of profit when sales are Rs. 1,80,000/-.  

**UNIT-IV**

Q.8 **Write short notes on the following:**

a) Advantages of responsibility accounting. 8

b) Differentiate between cost centre and responsibility centre. 7

Q.9 Write short notes on:

a) Divisional performance and its measurement. 10

b) Main features of responsibility accounting. 5
Q.1 Answer the following questions:
   a) What is flow of funds matrix?
   b) Define bank rate.
   c) Explain the development bank engaged in financing foreign trade.
   d) Write any two examples of debt security.
   e) What in capital market?
   f) What is primary market?
   g) What is a derivative?
   h) What is gilt edged market?
   i) Discuss unorganized sector of financial market.
   j) What is life and non-life insurance?

Q.2 Define financial system. Explain the structure and role of financial system in India.

Q.3 What is money market? Discuss its functions, organization and instruments.

Q.4 Define stock exchange and its functions.

Q.5 Discuss various measures taken by SEBI for investor protection.

Q.6 Define development banks and describe their features, function and structure.

Q.7 Define and discuss a commercial bank in terms of its functions and importance.

Q.8 Who is a merchant banker? What are the functions of a merchant banker?

Q.9 Who is the regulator of merchant banking in India? Give any three regulations.
Q.1 Answer the following questions:
   a) Define international business.
   b) Write any two importance of globalization in world economy.
   c) What is transfer of technology?
   d) Distinguish between outward oriented strategy and inward oriented strategy.
   e) What do you mean by International Financial System?
   f) Give two reason why foreign investment is important in Indian perspective.
   g) Write a note on market profile.
   h) What is target plus scheme?
   i) Define “Hedging”.
   j) Explain the role of MNCs in society.
   2x10

   Answer in brief:
   k) Explain the modes of entry into international business.
   l) Write a note on the objective and functions of World Bank.
   m) What are the types and flows of foreign investment?
   n) Give a note on mergers and acquisitions.
   5x4

UNIT-I

Q.2 a) What are the impacts of globalization on India’s domestic business?  7½
   b) Explain the complexities of international business.  7½

Q.3 Explain the cultural, legal and political environment of International business.  15

UNIT-II

Q.4 a) What are the important reasons for BOP disequilibrium?  7½
   b) Explain theory of comparative cost advantage.  7½

Q.5 Give an overview of UNCTED and IMF.  15

UNIT-III

Q.6 Give a brief account of the functioning of North America.  15

Q.7 What are the key issues involved in making international production and human resource decisions?  15

UNIT-IV
Q.8  
a) Write various measures for promoting foreign investment into and from India. 7½  
b) Explain financing of foreign trade and payment terms. 7½

Q.9  
Write short notes on:  
a) Special Economic Zone, an 100% Export Oriented. 7½  
b) Indian Joint Venture. 7½
End Semester Examination, Dec. 2017  
B.Com. (Hons.) and B.Com. (Hons.) - Industry Integrated – Fifth Semester  
CORPORATE TAX PLANNING (CH-5.4)  

Time: 3 hrs  
Max Marks: 100  
No. of pages: 1  

Note: Attempt FIVE questions in all; taking at least ONE question from each UNIT.  
Q.1 is compulsory. All questions carry equal marks.  

Q.1 State whether the following statements are TRUE or FALSE:  
a) Tax planning is illegal.  
b) Penalty is imposed in case of Tax Evasion.  
c) Demerger is possible between two companies.  
d) Salary of a diplomatic personnel posted at New Delhi is not taxable in India.  
e) The residential status of an individual is more important in determination of his/her tax liability, in comparison to source of income.  

Answer the following question:  
f) Write a short note on Tax incentives to the shareholder of amalgamating company.  
g) Write a short note on MAT.  
h) Write a short note on slump sale.  
i) “Company as a resident is a taxable person”. Discuss the statement in light of provisions given under Income Tax Act.  
j) Explain in short the corporate tax planning aspect of Insurance Compensation.  

UNIT-I  

Q.2 What is tax planning? Explain its characteristics and importance.  

Q.3 Define tax evasion and distinguish it from tax management. Discuss benefits of tax management to a corporate entity.  

UNIT-II  

Q.4 Explain the tax consideration in relation to:  
a) Sale of scientific research assets.  
b) Receipt of Insurance compensation.  

Q.5 Explain tax planning in following cases:  
a) Employee remuneration (from employer point of view).  
b) Deffered tax assets.  

UNIT-III
Q.6 Discuss the ‘Unilateral Relief’ in case of double Taxation. Write down the steps for determining the same relief U/S-91.  
15

Q.7 What is advance ruling? Write down the procedure for filing application and receipt of application-for advance ruling.  
15

UNIT-IV

Q.8 Which incomes are taxable for a non-resident and what are the special provision regarding rate of tax for them.  
15

Q.9 Write down the provision of tax/incentives in following cases:  
a) Demerger.  
b) Slump Sale.  
7½x2
End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) - Sixth Semester
CORPORATE SOCIAL RESPONSIBILITY (CH-6.1)

Time: 3 hrs
Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.
Q.1 is compulsory. Marks are indicated against each.

Q.1 Answer the following:
a) State two differences between positive liberty and negative liberty.
b) What is meant by the concept of welfare state?
c) Define relativism
d) What is accountability?
e) State two principles of business ethics.
f) What is whistle blowing?
g) What is maximalism?
h) What is moral reasoning?
i) Write full form of CARE.
j) What is equality in ethics?

Write short notes on:
k) Various philosophies of justice
l) Qualities of a good leader
m) Insider trading
n) Stakeholder principles and ethics.

UNIT-I

Q.2 Explain the deontological theory of moral reasoning.
15

Q.3 a) What are the important features of a good society?
8
b) Explain the domain of politics and ethics.
7

UNIT-II

Q.4 Define corporate code of ethics. Explain code of ethics as regards leadership and discrimination.
15

Q.5 What is diversity? What are its advantages and challenges?
15

UNIT-III

Q.6 Write a detailed note on ‘credit rating’.
15
UNIT-IV

Q.8 What is Bank of Credit and Commerce International Scam? Explain.

Q.9 Write short notes on:
   a) Hampel committee on corporate governance.
   b) Greenbery committee on corporate governance.

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit. Q.1 is compulsory. Marks are indicated against each question.

Q.1 a) Answer the following questions:
   i) Which of the following describes E-commerce?
      a) Doing business electronically  b) Doing business
         c) Sales of goods  d) All of the above  1
   ii) Which segment do eBay, Amazon.com belong?
   iii) Name any two companies/website which promotes C2C E-commerce.  1
   iv) Name any four search engines.  2
   v) IP and TCP stand for ________ and _______ respectively.  2
   vi) Define Intranet.  2
   vii) What is a transaction?  2
   viii) Write down the names of network topologies.  2
   ix) Name any two communication devices.  2
   x) _______ and _________ are preventive measure for hacking of networks.  2
   xi) What is one to one enterprise?  3

b) Answer in brief:
   i) Differentiate between Internet, Intranet and Extranet.
   ii) How to access website visitors and increase website promotion?
   iii) Digital Signatures.
   iv) System flow chart.  4\times5

UNIT-I

Q.2 a) What is a transaction? Explain, in detail, how a transaction takes place in E-commerce environment?

b) Write a short note on e-commerce, its concepts, nature and advantages.

Q.3 Write short notes on:
a) Brick and Click business v/s online business. 

b) Designing, developing and deployment of a system. 

UNIT-II

Q.4 What is plastic money? Explain the payment mechanism, in detail. 

Q.5 Write notes on:
   a) Network and its topologies.
   b) Electronic business applications. 

UNIT-III

Q.6 Explain e-commerce applications in manufacturing, retail and service sector. 

Q.7 Write notes on:
   a) Cryptography.
   b) Firewalls. 

UNIT-IV

Q.8 What do you mean by virtual organization? Explain its working, concepts, advantages and disadvantages. 

Q.9 Write notes on:
   a) E-commerce model for a middle level organization.
   b) Transaction handling.
End Semester Examination, Dec. 2017
B.Com. (Hons) and (Industry Integrated) - Sixth Semester
RISK MANAGEMENT (CH-6.2)

Time: 3 hrs  
Max Marks: 100  
No. of pages: 1

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.  
Q.1 is compulsory. Marks are indicated against each.

Q.1 Fill in the blanks:

a) STEEP analysis is related to ______ environment.
b) The ‘T’ in SWOT analysis stands for ________.
c) The risk that can’t be controlled is known as ________ risk.
d) An act of reducing severity of loss is called risk _______.
   (avoidance/reduction/Sharing/retention)
e) The combination of securities is known as ________.

2x5

Write answers of the following in 30-50 words:

f) Define Risk Management.
g) What do you mean by legal risk?
h) Define ‘Mission’.
i) Define ‘corporate governance’.
j) What are risk hazards?

2x5

Write short notes on (any two):

k) Nature of risk.
l) Types of risk.
m) Constituents of Risk Management System.

10x2

UNIT-I

Q.2 Following is the portfolio of three securities:

<table>
<thead>
<tr>
<th>Security</th>
<th>Expected Return</th>
<th>Risk (σ)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>18%</td>
<td>20%</td>
</tr>
<tr>
<td>II</td>
<td>12%</td>
<td>12%</td>
</tr>
<tr>
<td>III</td>
<td>10%</td>
<td>15%</td>
</tr>
</tbody>
</table>
If an investor is risk averse, rank the securities on the basis of his preference using COV (coefficient of variation).

Q.3 Define the term Risk. Give a brief note on nature and sources of risk.

UNIT-II

Q.4 Can we say that risk and opportunities are interrelated? Justify.

Q.5 Explain the director’s responsibilities as per Company Act 2013.

UNIT-III

Q.6 Explain the internal and external influences of organizational strategy on risk management.

Q.7 Define organizational strategy and vision. Explain the legal, financial and social consequences of organizational strategies and its relationship with risk management.

UNIT-IV

Q.8 Explain Risk Documentation in detail.

Q.9 Explain any two of the following:
   a) Risk control and management.
   b) Risk reduction, transfer and sharing of risk.
   c) Elimination and retention of risk.
Q.1 Écrivez en français:
(Write these sentences in French)

a) Good Evening Ma’am
   ____________________________

b) What is your age?
   ____________________________

c) I am fine, thankyou.
   ____________________________

d) I live in Gurgaon.
   ____________________________

e) Please!
   ____________________________

f) See you tomorrow.
   ____________________________

g) I am twenty years old.
   ____________________________

h) I am Indian.
   ____________________________

i) Good Evening, Sir.
   ____________________________

j) How are you?
   ____________________________

10

Q.2 Remplissez avec les pronoms sujets:
(Fill in the blanks with subject pronouns)

a) ____________________________ détestes la glace.

b) ____________________________ avez un portable.

c) ____________________________ est japonais.

d) ____________________________ ai onge ans.

e) ____________________________ regardons la télévision.

5

Q.3 Conjuguez les verbs suivants:
(Conjugate the following verbs)

a) Tu ____________________________ jolie (être)

b) Les étudiants ____________________________ le devoir. (Faire)

c) Nous ____________________________ notre chambre (ranger)
d) Je ____________ le ballon (jeter)
e) Elles ____________ de la musique (écouter)
f) Ils ____________ à Paris (aller)
g) Clara ____________ bien (danser)
h) Vous ____________ deux livres (avoir)
i) Nous ____________ le travail (commencer)
j) _____________ -Vous du Poulet? (manger)

10

Q.4 Quelle heure est-il? (What time is it?)
a) 1:15 _______________.
b) 17:25 _______________.
c) 3:00 a.m. _______________.
d) 12:00 p.m. _______________.
e) 23:45 _______________.

5

Q.5 Écrivez les nombres suivants dans la forme cardinaux et ordinaux: (Write the following numbers in cardinal and ordinal form)
CARDINAUX    ORDINAUX
a) 14 _________    _________
b) 7 _________    _________
c) 29 _________    _________
d) 92 _________    _________
e) 100 _________    _________

10

Q.6 Remplissez les blancs avec les jours ou les mois: (Fill in the blanks with days or months in French)
a) __________ est le deuxième jour de la semaine.
b) Le mois avant mai est __________
c) Le jour après mercredi est __________
d) Le weekend est ________ et ________

5

Q.7 Complétez avec les prépositions données: (Complete with the prepositions in French)
a) Le chat est _________ l’arbre (behind)
b) Je vais au cinéma _________ Marc. (without)
c) _________ l’école. il y a ma maison (next to)
d) _________ mes vacances, nous allons aller à Paris (during)
e) Le crayon est _________ le sac (in)

5

Q.8 Écrivez les professions: (Write professions)
a) Il répare les voitures.
   Il est ____________.
b) Il enseigne les étudiants.
   Il est ____________.
c) Elle travaille dans un journal.
   Elle est ____________.
d) Il soigne des malades.
   Il est ____________.
e) Il écrit des romans.
   Il est ______________.

Q.9 Complétez avec les articles définis ou les articles indéfinis:
(Complete definite or indefinite articles)
a) Il y a ______ garçon. C'est ______ garçon de Mme Bertrand.
b) Il y a ______ arbres dans ______ jardin.
c) ______ glace est délicieuse.

Q.10. Complétez avec l'article partitif:
(Complete with partitive articles)
a) On veut ______ thé ou ______ café.
b) Je bois ______ jus d'orange.
c) Nous mangeons ______ fruits et ______ légumes.

Q.11. Complétez avec l'article contracté:
(Complete with contracted articles)
a) J'habite ______ hôtel, pas ______ université.
b) On parle ______ professeur.
c) Il va ______ école.
d) Elle vient ______ restaurant.

c) Nous avons du courage.
   ______________
d) Vous fermez la porte.
   ______________
e) Tu viens tout de suite.
   ______________

Q.13. Complétez les adjectifs / les couleurs suivantes avec la forme correcte:
(Complete with adjectives / colours in correct form)

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Singulier (m)</th>
<th>Pluriel (m)</th>
<th>Singulier (f)</th>
<th>Pluriel (f)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Small</td>
<td>______</td>
<td>______</td>
<td>Petite</td>
</tr>
<tr>
<td>2</td>
<td>______</td>
<td>______</td>
<td>jaunes</td>
<td>______</td>
</tr>
<tr>
<td>3</td>
<td>______ Content</td>
<td>______</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>4</td>
<td>Black</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>---</td>
<td>-------</td>
<td>---------</td>
<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td>5</td>
<td>______</td>
<td>bête</td>
<td>______</td>
<td>______</td>
</tr>
<tr>
<td>6</td>
<td>Sad</td>
<td>______</td>
<td>______</td>
<td>triste</td>
</tr>
</tbody>
</table>

Q.14 Présentez votre ami(e)
(Describe your friend)
OR
Présentez-vous
(Describe yourself)

Q.15. Écrivez une invitation à votre ami(e) pour fêter votre anniversaire.
(Write an invitation to your friend to celebrate your birthday)
End Semester Examination, Dec. 2017  
BBA (GEN) / BBA (BANKING) – Second Semester  
ENVIRONMENTAL STUDIES (CH-202A)

Time: 3 hrs  
Max Marks: 100  
No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B.** Each question carries equal marks.

Q.1 Write the brief notes on following:  
a) Food web.  
b) Land resources.  
c) Marine pollution.  
d) Noise pollution.  
e) Population explosion.  
f) Weapons of mass destruction.  
g) Grassland ecosystem.  
h) Wasteland reclamation.  
i) Dessert ecosystem.  
j) Ecological pyramid.  

2x10

**PART-A**

Q.2 What do you understand by the concept of environment studies? Discuss in detail the scope and need of environmental studies for public awareness.  
20

Q.3 Write notes on the following:  
a) Sources of energy for an ecosystem.  
b) Threats to biodiversity.  

10x2

Q.4 What are the causes of over exploitation of natural resources? Also explain the role of individual in conservation of natural resources.  
20

**PART-B**

Q.5 What is meant by disaster management? Discuss the causes of disaster and control measures for disaster management.  
20

Q.6 Write short notes on following:
Q.7 Discuss the role of information technology on environmental management and human health in detail.
20
i) Poaching of wild-life and its impact on environment
ii) Why there are cases of man-wildlife conflicts?
b) Explain the concept of wild-life conservation by the principle of In-Situ and Ex-Situ with examples.

**PART-B**

Q.5  
 a) List ten problems caused by population explosion.  
 b) What are the reasons responsible for higher number of AIDS cases in Africa?  
 c) What are the symptoms of AIDS and how to control it?

Q.6  
 a) What are weapons of mass destruction? Why are these weapons threat to humanity?  
 b) What is sustainable development? What are the benefits of sustainable development?

Q.7  
 a) What is noise pollution? What are its side-effects on human health?  
 b) What is marine pollution? How it is affecting aquatic-life?
End Semester Examination, Dec. 2017  
B.Sc. (ID) - Second Semester  
ENVIRONMENTAL STUDIES (CH-202A)

Time: 3 hrs  
Max Marks: 100

No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1  
a) What are biotic factors?  
b) Define poaching.  
c) Name any two air pollutants.  
d) Why do organisms interact with environment?  
e) What are primary pollutants?  
f) What are non-renewable resources?  
g) Define food web.  
h) What are the causes of water pollution?  
i) Define ecosystem.  
j) What is grazing food chain?  
2x10

PART-A

Q.2  
a) What is the role of an individual to conserve natural resources?  
b) What are the effects of timber extraction?  
c) What are the effects of mining process?  
d) Explain how EVS is multidisciplinary in nature.  
5x4

Q.3  
a) Discuss the process of ecological succession.  
b) Write a short note on grassland ecosystem.  
c) Discuss ecological pyramids and their types, in detail.  
d) Write a short note on desert ecosystem.  
5x4

Q.4  
a) Explain the conservation methods of biodiversity.  
b) What are hot spots of biodiversity? Which hotspots are present in India?  
c) Explain endangered species and endemic Species.
d) What are the major threats to biodiversity?

5x4

**PART-B**

Q.5  
(a) Explain water pollution with its sources, effects and control methods.  
(b) Write short notes on:  
   i) Floods  
   ii) Earthquakes.  
(c) Write a short note on solid waste management.  
(d) What are the causes and effects of soil pollution?

5x4

Q.6  
(a) Discuss the salient features of Forest conservation Act.  
(b) What is global warming? Explain its causes and effects.  
(c) Explain rainwater harvesting method with the help of diagram.  
(d) Write the causes and effects of acid rain?

5x4

Q.7  
(a) Briefly discuss:  
   i) Demographic transition.  
   ii) Zero population growth.  
(b) What is the role of IT in Environment and Human health?  
(c) Define Disarmament.  
(d) What are human rights? Give salient points.

5x4
End Semester Examination, Dec. 2017  
BBA (G) IB - Second Semester  
ENVIRONMENTAL STUDIES (CH-202A)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 1

Note: Attempt FIVE questions in all: Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer in briefly:
   a) Mention four objectives for studying environmental studies.
   b) Differentiate between herbivores and carnivores.
   c) Name any two pollutants in water.
   d) What is meant by species diversity?
   e) The major consumers in marine ecosystem are __________.
   f) Give two examples of extinct species.
   g) What are the major causative agents for ozone layer depletion?
   h) Define the term ‘fertility rate’.
   i) When is the forestry day celebrated?
   j) What is meant by rehabilitation?

   2×10

PART-A

Q.2 Explain how Environmental studies prove to be a multidisciplinary subject.  
20

Q.3 What is meant by energy flow model? Explain any two important types of energy flow models that exist various ecosystems.  
20

Q.4 Why is it important to conserve biodiversity? Discuss about the various threats to biodiversity.  
20

PART-B

Q.5 Give a detailed account of water pollution. Explain its causes, effects and control measures that can be taken towards its conservation.  
20

Q.6 What are the problems and concerns involved in resettlement and rehabilitation?  
20
Q.7 Explain the linkage between women empowerment and population control. What steps could be taken towards empowering women in developing countries?

End Semester Examination, Dec. 2017
B.Sc. (ID) – First Semester
ENVIRONMENTAL STUDIES [EVS] (CH-202A)

Time: 3 hrs
Max Marks: 100

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following:
   a) What is the importance of Environmental Studies?
   b) Define Deforestation. What are the effects of deforestation on environment?
   c) What are alternate energy resources? Name any four.
   d) Define ecosystem and ecological pyramids.
   e) What are biotic component in an ecosystem?
   f) What are the hot-spot of biodiversity; present in India?
   g) What are secondary pollutants? Give one example.
   h) Explain sustainable development.
   i) Define population explosion.
   j) What is CWC? What are its main functions?

Q.2 a) What is the role of an individual to conserve natural resources?

Q.3 a) Explain the structure and functions of an ecosystem with examples.
b) Write short notes on (any two) the following:
   a) Food chain and food web.
   b) Primary and secondary succession.
   c) Write a short note on Forest and their benefits & Forest Ecosystem.

   5x2

Q.4 a) What is Biodiversity? Explain the types of Biodiversity.

   5

   b) What is in-situ and ex-situ conservation of biodiversity? Explain with examples.

   5

   c) What are the major threats to biodiversity? Explain endemic species with examples.

   10

PART-B

Q.5 a) Explain the definition, causes, effects and control of Air Pollution.

   10

   b) Write short notes on ‘solid waste management’.

   5

   c) Explain Water Pollution.

   5

Q.6 a) Explain the following:
   i) Ozone Depletion.
   ii) Global Warming.
   iii) Rain Water Harvesting.

   10

   b) What are the causes and effects of acid rain?

   5

   c) What are the salient features of Environment Protection Act?

   5

Q.7 a) Discuss the role of IT in environment and human health.

   5

   b) Write short notes on:
   i) Disarmament
   ii) Human Rights.

   5x2

   c) Discuss, in brief, nerve and choking agents with example.

   5
End Semester Examination, Dec. 2017
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Second Semester
ENVIRONMENTAL STUDIES (CH-202)

Time: 3 hrs.                                              Max Marks: 100
No. of pages:   1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following:
   a) What is eutrophication?
   b) What do you mean by e-waste?
   c) Name any two anthropogenic disasters.
   d) Define biosphere.
   e) What are endangered species?
   f) Define malnourishment.
   g) What do you mean by abiotic components?
   h) Name any two traditional examples of rainwater harvesting in India.
   i) Describe ten-percent rule of energy.
   j) What do you mean by sustainable development?

2x10

PART-A
Q.2 Discuss the environmental problems associated with land resources. Suggest some remedial measures also.  

Q.3 What is food chain? Discuss its types and significance. Differentiate between a food chain and food web with the help of suitable diagrams.  

Q.4 Define hotspots of biodiversity and comment on their values in environment in detail.  

PART-B  

Q.5 What do you mean by acid rain? Discuss its causes and effects; suggest some preventive measures also.  

Q.6 What are water calamities? Discuss various types of floods and their harmful effects in detail.  

Q.7 What are the causes of population growth in India? Discuss various effects of excessive population growth and the factors affecting variation of population in detail.  

End Semester Examination, Dec. 2017  
BA (Hons.) Economics – Second Semester  
ENVIRONMENTAL STUDIES (CH-202)  

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 1  

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.  

Q.1 Answer the following questions:  

a) What are the renewable and non-renewable resources?  
b) About _______% of the earth’s surface is covered by water.  
c) The sequence of eating and being eaten in an ecosystem is called a _______.  
d) Discuss the process of ecological succession.  
e) Maximum global biodiversity is found in tropical rain forests.  
   (True/False)  
f) Species restricted only to a particular area are called _______.  
g) Ground water contamination is irreversible.  
   (True/False)  
h) What is a watershed?  
i) What do you mean by ‘zero population growth’?
j) Full form of AIDS is _______.
   2x10

**PART-A**

Q.2  a) Define ‘environment’. What is the scope of environmental studies?
   10
   b) Give a brief account of human interference with the environment.
   10

Q.3  a) How can mineral resources be conserved?
   7½
   b) What is soil erosion? How can it be checked?
   7½
   c) How can you as an individual conserve different natural resources?
   5

Q.4  a) What are food chain and food webs? Give examples and discuss their
     significance in detail.
     10
     b) Comment upon Indian biodiversity with special reference as a
        megadiversity nation.
     10

**PART-B**

Q.5  a) Write short notes on following:
     i) Floods.
     ii) Landslides.
     iii) Cyclones.
     iv) Earthquakes.
     3x4
     b) How can you, as an individual, prevent environmental pollution? Why
        such an effort at individual level is important?
     8

Q.6  a) Why is urban requirement of energy more than rural requirement?
     10
     b) Discuss the measures to conserve water in detail.
     10

Q.7  What are the role of NMIS, ENVIS and GIS in dissemination of environmental
     information and environmental management?
     20
Q.1 a) **State whether the following statements are TRUE or FALSE:**
   
i) Capital market includes money market and foreign exchange market.
   
   ii) Stock exchanges are a part of primary market segment.
   
   iii) Securities are issued in the secondary market segment.
   
   iv) Forward rate is not the same as would prevail on the fixed date in future.
   
   v) SEBI has been constituted under the securities (Contracts and Regulation) Act, 1956.
   
   vi) Factoring is a method used by some firms to obtain cash.
   
   vii) Mutual Fund is a pool of money belonging to various investors.
   
   viii) Money market mutual funds are also traded at stock exchange.
   
   ix) SEBI has issued various guidelines to educate investors.
   
   x) Depository participant is an agent of an investor.

   **2×10**

b) **Write short notes on:**

i) Nature and role of money market.

ii) Repos and bill rediscounthing.
iii) Demat shares and physical shares.
iv) SEBI’s role and functions in capital market.

UNIT-I

Q.2 With the help of neat and clean diagram, discuss in detail, the structure and functions of financial system in India. 15

Q.3 What do you understand by the term financial markets? Discuss in detail. The instruments/participants of financial markets with suitable examples. 15

UNIT-II

Q.4 Illustrate the various money market instruments in detail. 15

Q.5 Describe the regulatory framework of capital and money markets. 15

UNIT-III

Q.6 Discuss in detail the functioning of NSDL and SHCIL respectively with the help of suitable example. 15

Q.7 What is the meaning of debt market? Discuss its importance and primary and secondary segments of debt market with examples and diagram representation. 7½x2

UNIT-IV

Q.8 Discuss the financial and non-financial services offered by financial institutions. 15

Q.9 Write short notes on the following:
a) Credit rating. 
b) Factoring. 
c) Importance and types of mutual funds. 5x3

End Semester Examination, Dec. 2017
B. Com. (Hons) and B. Com. (Hons) -Industry Integrated -Fifth Semester
FINANCIAL MANAGEMENT (CHE-5.1)

Time: 3 hrs
Max Marks: 100
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit. Q.1 is compulsory. All questions carry equal marks.

Q.1 Fill in the blanks:
a) Two motives of holding cash are _________ and _________.
b) Gross working capital is equal to _________ - _________.
c) Financial Leverage is calculated as _________ / _________.
d) Two basic dimensions of financial decision are ________ and _________.
e) Two modern techniques of capital budgeting are ________ and _________.
f) NPV = _________ - _________.
g) Trading on Equity means ___________________. 2x7
State whether the following statements are TRUE or FALSE:

h) Financial manager also works as Treasurer.

i) PVF table contains the present value of annuity of Rs. 1 at different rates for n years.

j) Cash flows and accounting profits are the same.

k) Sales price is a part of credit policy.

l) Management of working capital deals with the short term liquidity position of the firm.

m) NI approach advocates that the degree of debt financing is relevant.

Write short notes on:

n) Cost of preference capital.

o) Lock box System.

p) Capital Rationing.

q) Operating leverage.

UNIT-I

Q.2 "Wealth maximization is a better criterion than profit maximization." Do you agree? Explain.

Q.3 Discuss in detail functions of Finance Manager in a firm.

UNIT-II

Q.4 A company is considering two different investment proposals, A and B. The detail are as under:

<table>
<thead>
<tr>
<th></th>
<th>Proposal A</th>
<th>Proposal B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Cost</td>
<td>Rs. 95,000</td>
<td>Rs. 2,00,000</td>
</tr>
<tr>
<td>Estimated Income:</td>
<td>Year 1</td>
<td>Year 2</td>
</tr>
<tr>
<td></td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td></td>
<td>Year 3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>45,000</td>
<td>80,000</td>
</tr>
</tbody>
</table>

Suggest the most attractive proposal on the basis of NPV method at discounting rate of 12% and on the basis of Payback Period method. The present value factor at 12% is 0.893, 0.797 and 0.712 for 1st, 2nd and 3rd year respectively.

Q.5. Explain in detail importance of cost of capital. Explain the procedure of calculating weighted average cost of capital, with example.

UNIT-III

Q.6 X company is expecting the EBIT of Rs. 1,50,000/- on an investment of Rs. 5,00,000/-. It is considering the finalization of capital structure. It can issue equity capital, 10% debentures and 12% preference shares in varying ratios. It is analyzing following four structures:

a) 100% equity issues at par.

b) 50% equity and 50% debt.

c) 50% equity 25% debt and 25% preference capital.

d) 25% equity, 25% preference capital and 50% debt.

Assume the company belongs to 50% tax bracket. Which capital Structure Company should take up?
Q.7 Discuss NI approach to capital structure.  

UNIT-IV

Q.8 Dividend decision is guided not only by profit, but by a lot of other factors also. Explain these factors in detail.  

Q.9 Write short notes on:  
   a) Operating cycle method of working capital estimation.  
   b) Cash budget.  
   c) Receivables management.  

End Semester Examination, Dec.2017  
B.Com. (Hons) (Industry Integrated)-Sixth Semester  
ADVERTISING AND PERSONAL SELLING (CHE-6.1.1)

Time: 3 hrs  
Max Marks: 100  
No. of pages: 2

Note: Attempt FIVE questions in all; taking at least ONE question from each Unit.  
Q.1 is compulsory. All questions carry equal marks.

Q.1 State whether the following statements are TRUE or FALSE:  
a) Promotion mix is a balanced combination of advertising, personal selling, sales promotion and publicity.  
b) Recruitment is not the process of searching for prospective employee.  
c) Publicity is a paid form of communication.  
d) The sales compensation plan is an essential part of total program for motivating sales personnel.  

2x4  
Fill in the blanks:  
e) _______ selling as the name implies is a kind of selling from individual to individual.
f) AIDA stands for ______________.

**Answer the following:**

g) List methods of pre-testing an ad.
h) What is sales training?
i) Define personal selling.
j) Define media vehicle.

**Answer the following in brief:**
k) Discuss the objectives of sales budget.
l) Discuss any two methods of compensating ad agency.
m) Write down the advantages of magazine as a media.
n) Distinguish between advertising and personal selling.

---

**UNIT-I**

Q.2  
**a)** Define advertising. Explain, in brief, the different types of advertising. 

**b)** What is the importance of advertising?

Q.3  
What factors will you consider for deciding an ad budget? Explain the different methods of ad budgeting.

---

**UNIT-II**

Q.4  
**a)** What is an advertising copy? Discuss its element. 

**b)** Explain in brief the different types of headlines.

Q.5  
**a)** Explain various appeals that can be considered while preparing ad copy. 

**b)** Explain briefly recognition test and recall test methods of post-testing an ad.

---

**UNIT-III**

Q.6  
Briefly explain the nature and importance of personal selling. Also, discuss the types of personal selling.

Q.7  
**a)** Methods of sales training. 

**b)** Selection process.

---

**UNIT-IV**

Q.8  
**a)** What is sales territory? What are the basis used to design sales territories? 

**b)** Explain the different types of compensating plans followed for compensating sales force.

Q.9  
**a)** Sales Quota. 

**b)** Sales Budget.
Q.1  a) One should have substantial sum of money if he/she intends to do business.  
     (True/False)
     b) Mention two key characteristics of an entrepreneur.
     c) Name the two young entrepreneurs with business they have.
     d) India requires more ‘Job creators’ than ‘Job seekers’. Comment.
PART-A

Q.2 What are reasons for growth of entrepreneurship? How entrepreneurial firms have impact on country?  

Q.3 “Generating ideas is a first step for an entrepreneur” comment on the statement and describe the various sources of business ideas.  

Q.4 Write short notes on:  
   a) Porter’s five forces.  
   b) Market research.  

PART-B

Q.5 ‘Entrepreneur is calculated risk taker’ comment on the statement and describe the various risk which exists in environment and what are the methods to assess these risks?  

Q.6 What are various ‘Intellectual Property Rights’ exist in India? Describe each one of it in detail?  

Q.7 Explain the process of management. Why control is an important function and how one can exercise control on various aspects of business enterprise?  

End Semester Examination, Dec. 2017
BBA (G) IB – First Semester
ENGLISH FOR ACADEMIC PURPOSES-IIA (EAP-IIA/BIB-101)

Time: 3 hrs.  
Max Marks: 50  
No. of pages: 4  
Note: All questions are **compulsory.** Marks are indicated against each question.

Q.1 Look at the passage and then answer the following questions:  

**WILLIAM KAMKWAMBA**

In 2002, William Kamkwamba had to drop out of school, as his father, a maize and tobacco farmer, could no longer afford his school fees. But despite this setback, William was determined to get his education. He
began visiting a local library that had just opened in his old primary school, where he discovered a tattered science book. With only a rudimentary grasp of English, he taught himself basic physics - mainly by studying photos and diagrams. Another book he found there featured windmills on the cover and inspired him to try and build his own.

He started by constructing a small model. Then, with the help of a cousin and friend, he spent many weeks searching scrap yards and found old tractor fans, shock absorbers, plastic pipe and bicycle parts, which he used to build the real thing.

For windmill blades, William cut some bath pipe in two lengthwise, and then heated the pieces over hot coals to press the curled edges flat. To bore holes into the blades, he stuck a nail through half a corncob, heated the metal red and twisted it through the blades. It took three hours to repeatedly heat the nail and bore the holes. He attached the blades to a tractor fan using proper nuts and bolts and then to the back axle of a bicycle. Electricity was generated through the bicycle dynamo. When the wind blew the blades, the bike chain spun the bike wheel, which charged the dynamo and sent a current through wire to his house.

What he had built was a crude machine that produced 12 volts and powered four lights. When it was all done, the windmill's wingspan measured more than eight feet and sat on top of a rickety tower 15 feet tall that swayed violently in strong gales. He eventually replaced the tower with a sturdier one that stands 39 feet, and built a second machine that watered a family garden.

The windmill brought William Kamkwamba instant local fame, but despite his accomplishment, he was still unable to return to school. However, news of his magetsi an mphepo - electric wind - spread beyond Malawi, and eventually things began to change. An education official, who had heard news of the windmill, came to visit his village and was amazed to learn that William had been out of school for five years. He arranged for him to attend secondary school at the government's expense and brought journalists to the farm to see the windmill. Then a story published in the Malawi Daily Mail caught the attention of bloggers, which in turn caught the attention of organisers for the Technology Entertainment and Design conference.

In 2007, William spoke at the TED Global conference in Tanzania and got a standing ovation. Businessmen stepped forward with offers to fund his education and projects, and with money donated by them, he was able to put his cousin and several friends back into school and pay for some medical needs of his family. With the donation, he also drilled a borehole for a well and water pump in his village and installed drip irrigation in his father's fields.

The water pump has allowed his family to expand its crops. They have abandoned tobacco and now grow maize, beans, soybeans, potatoes and peanuts. The windmills have also brought big lifestyle and health changes to the other villagers. 'The village has changed a lot,' William says. 'Now, the time that they would have spent going to fetch water, they are using for doing other things. And also the water they are drinking is clean water,
so there is less disease. The villagers have also stopped using kerosene and can use the money previously spent on fuel to buy other things.

William Kamkwamba's example has inspired other children in the village to pursue science. William says they now see that if they put their mind to something, they can achieve it. 'It has changed the way people think,' he says.

Complete the flow chart below.
Choose no more than two words from the passage for each answer.

<table>
<thead>
<tr>
<th>Building the Windmill</th>
</tr>
</thead>
<tbody>
<tr>
<td>William learned some (1) ________ from a library book.</td>
</tr>
<tr>
<td>First, he built a (2) ________ of the windmill.</td>
</tr>
<tr>
<td>Then he collected materials from (3) ________ with a relative.</td>
</tr>
<tr>
<td>He made the windmill blades from pieces of (4) ________.</td>
</tr>
<tr>
<td>He fixed the blades to a (5) ________ and then to part of a bicycle.</td>
</tr>
<tr>
<td>He raised the blades on a tower.</td>
</tr>
</tbody>
</table>

Q.2

EMPLOYMENT IN JAPAN

A. Every autumn, when recruitment of new graduates and school leavers begins, major cities in Japan are flooded with students hunting for a job. Wearing suits for the first time, they run from one interview to another. The season is crucial for many students, as their whole lives may be determined during this period.

B. In Japan, lifetime employment is commonly practiced by large companies. While people working in small companies and those working for sub-contractors do not in general enjoy the advantages conferred by the large companies, there is a general expectation that employees will in fact remain more or less permanently in the same job.

C. Unlike in many Western countries where companies employ people whose skills can be effective immediately, Japanese companies select applicants with potential who can be trained to become suitable employees. For this reason, recruiting employees is an important exercise for companies, as they invest a lot of time and money in training new staff. This is basically true both for factory workers and for professionals. Professionals who have studied subjects which are of immediate use in the workplace, such as industrial engineers, are very often placed in factories and transferred from one section to another. By gaining experience in several different areas and by working in close contact with workers, the engineers are believed, in the long run, to become more effective members of the company. Workers too feel more
involved by working with professionals and by being allowed to voice their opinions. Loyalty is believed to be cultivated in this type of egalitarian working environment.

D. Because of this system of training employees to be all-rounders, mobility between companies is low. Wages are set according to educational background or initial field of employment, ordinary graduates being employed in administration, engineers in engineering and design departments and so on. Both promotions and wage increases tend to be tied to seniority, though some differences may arise later on as a result of ability and business performance. Wages are paid monthly, and the net sum, after the deduction of tax, is usually paid directly into a bank account. As well as salary, a bonus is usually paid twice a year. This is a custom that dates back to the time when employers gave special allowances so that employees could properly celebrate bon, a Buddhist festival held in mid-July in Tokyo, but on other dates in other regions. The festival is held to appease the souls of ancestors. The second bonus is distributed at New Year. Recently, bonuses have also been offered as a way of allowing workers a share in the profits that their hard work has gained.

E. Many female graduates complain that they are not given equal training and equal opportunity in comparison to male graduates. Japanese companies generally believe that female employees will eventually leave to get married and have children. It is also true that, as well as the still-existing belief among women themselves that nothing should stand in the way of child-rearing, the extended hours of work often do not allow women to continue their careers after marriage.

F. Disappointed career-minded female graduates often opt to work for foreign firms. Since most male graduates prefer to join Japanese firms with their guaranteed security, foreign firms are often keen to employ female graduates as their potential tends to be greater than that of male applicants.

G. Some men, however, do leave their companies in spite of future prospects, one reason being to take over the family business. The eldest sons in families that own family companies or businesses such as stores are normally expected to take over the business when their parents retire. It is therefore quite common to see a businessman, on succeeding to his parents' business, completely change his professional direction by becoming, for example, a shopkeeper.

H. On the job, working relationships tend to be very close because of the long hours of work and years of service in common. Social life in fact is frequently based on the workplace. Restaurants and nomi-ya, "pubs", are always crowded at night with people enjoying an evening out with their colleagues. Many companies organise trips and sports days for their employees. Senior staff often plays the role of mentor. This may mean becoming involved in the lives of junior staff in such things as marriage and the children's education.
I. The average age of retirement is between 55 and 60. For most Westerners, retirement may be an eagerly awaited time to undertake such things as travel and hobbies. Many Japanese, however, simply cannot get used to the freedom of retirement and they look for ways of constructively using their time. Many look for new jobs, feeling that if they do not work they will be abandoned by society. This has recently led to the development in some municipalities of municipal job centres which advertise casual work such as cleaning and lawn mowing. Given that Japan is facing the problem of an increasingly ageing society, such activities may be vital in the future.

The reading passage has nine paragraphs A – I. Choose the correct phrase for each paragraph.

List of Phrases
i) how new employees are used in a company
ii) women and Japanese companies
iii) why men sometimes resign from Japanese companies
iv) permanency in employment in Japan
v) recruiting season: who, when and where
vi) the social aspect of work
vii) the salary structure
viii) the recruitment strategy of foreign firms
ix) Japanese people after retirement.

x) female graduates complain that they are not given equal training and equal opportunity in comparison to male graduates

Q.3 Writing Task 1:
Write about the following topic:
As the number of private cars has increased, so too has the level of pollution in many cities. Do you agree or disagree? What can be done to tackle this increasingly common problem? Write at least 200 words.

Q.4 Writing Task 2:
You eat at your college cafeteria every lunch time. However, you think it needs some improvements.
Write a letter to the college magazine. In your letter:
a) Explain what you like about the cafeteria.
b) Say what is wrong with it.
c) Suggest how it could be improved.
Write at least 150 words.
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You might want to try a taster lesson first. This is a single computer session in any subject of your choice, and it will show you what learning with LearnEnglish is like.

When you've made your final decision, step two is to register on your course. Once you've done this, a staff member will show you how to get started, whether you're using a computer at home, at work or at a LearnEnglish centre.

That's all you need to do! When you start your course, you can contact your Learn English centre by phone (we're open during normal office hours) or email if you need help.

Do the following statements agree with the information given in the passage?

In boxes 1-5 on your answer sheet, write

**TRUE** if the statement is true according to the passage

**FALSE** if the statement is false according to the passage

**NOT GIVEN** if the information is not given in the passage

1. You can work through parts of a course more than once.

2. The number of courses offered by Learn English has increased enormously.
3. Many staff members have worked through a Learn English course themselves.

4. You may have to pay to take a Learn English course.

5. Everybody takes the same taster lesson.

Q.2 Match the following words with their antonyms:
Read the following passage and then answer the question carefully.

A: Your Chinese Horoscope 2003
Astrologer Neil Somerville suggests the Year of the Goat will be one of healing.
It was a Goat year that the first human organ transplant was performed and it appears that there will be more medical breakthroughs.
Maggie Hamilton

B: Start Me Up
For someone leaving the safety of full-time employment to face the risks and challenges of running their own business, Start Me Up by Toney Fitzgerald is not a bad learning tool.
Graeme Berwick

C: The Autobiography of Pat Cash
The book covers Pat Cash's tennis career from junior Davis Cup member to Wimbledon champion. Cash also frankly shares his opinion on all matters relating to professional tennis.
Joanne Dover

D: Gardens by the Sea
Gardens by the Sea showcases gardens all over the world. Some are grand, some are humble, but each of these stunning creations bears witness to the gardener's dedication in the face of the harsh realities of seaside living.
Gordon Bain

E: Walking Home with Marie-Claire
This is a story about Pauline in Grade 6 at a primary school in the 70s. She meets a new friend, Marie-Claire with a very unusual family. But why won't Marie-Claire let Pauline meet her family? The book portrays the lives of families struggling to understand each other's points of view.
Merle Morcom

F: Splendours of an Ancient Civilisation
This book is the perfect coffee table book for lovers of Ancient Egypt. Its appeal lies in the colour photography and the illustrations. They include detailed close-ups of the most impressive and well-known objects and buildings of the time.
Myffanwy Bryant

G: Never Count Out the Dead
Police Officer John Sully is tricked into driving thirteen-year-old Shay Storey to an isolated spot, where her mother, Dee, is waiting to kill her. Sully miraculously survives and Dee flees to Mexico, where she abandons her daughter. Sully is contacted by a journalist who offers to help him catch Dee and find her daughter.

Phillip Knowles

**H: Fresh Flavors of India**

This is a mouth-watering book packed with innovative ideas that reflect the author's passion for his homeland's cuisine. The author offers dishes from contemporary India with straightforward recipes that burst with flavour and aroma.

Gordon Bain

**Legal information on call**

**What is Dial-A-Law?**

Dial-A-Law is a library of pre-recorded messages to provide general information on specific topics of law. You can call this service 24 hours a day, 7 days a week and listen to any tape from our complete library of pre-recorded messages. Dial-A-Law provides information, not legal advice. Each legal problem is different so if you have a legal problem you should talk to a solicitor. If you don't have a solicitor, the Legal Referral Service can refer you to a solicitor in your area. While the Dial-A-Law information service is available 24 hours a day, the Legal Referral Service is open only during normal business hours.

**What if I need a solicitor?**

If you listen to a Dial-A-Law message after business hours, you can phone the Legal Referral Service during business hours the following day on the number given to you at the end of the message. If you listen to a Dial-A-Law message during business hours and decide you want a referral to a solicitor, press the appropriate number when prompted and you will be automatically transferred to the Legal Referral Service. You will be given the names of up to three solicitors in your suburb who practise in the specific area of law you require. You can simply arrange an appointment with one of these solicitors. Then you must contact the Legal Referral Service to obtain a referral letter. You must hand this to the solicitor at the beginning of your interview. He or she will give you an initial interview of up to 30 minutes free of charge. During the interview the solicitor will tell you if you have a legal case, what is involved, approximately how long it should take to solve the problem, and how much it is likely to cost. Then, if you and the solicitor agree, you may hire the solicitor to handle your problem at his or her normal fee.

Look at the reviews of books (A-H).

Match each question 1-5 with a book review (A-H). Write your answers in boxes 1-5 on the answer sheet.

You may use any letter more than once.

<table>
<thead>
<tr>
<th>Example</th>
<th>Answer</th>
</tr>
</thead>
</table>

**Example**

<table>
<thead>
<tr>
<th>Question</th>
<th>Book Review</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>B</td>
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<td>D</td>
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<tr>
<td>5</td>
<td>E</td>
<td></td>
</tr>
</tbody>
</table>
Which books deals with cooking?  

1. Which book is detective fiction?  
2. Which book handles commercial matters?  
3. Which book teaches about past history?  
4. Which book is written by a sporting personality?  
5. Which book attempts to predict future discoveries in the field of medicine?

Do the following statements agree with the information given in the text.  

TRUE  if the statement agrees with the information  
FALSE  if the statement contradicts the information  
NOT GIVEN if there is no information on this  

6. The client can be transferred to a solicitor at any time.  
7. The first consultation with a solicitor is always free.  
8. The client must write a letter of referral for the solicitor.  
9. The solicitor will advise the client of the expense involved in a legal matter.  
10. The client should take the first solicitor offered.  

Q.3 Writing Task 1:  
Write about the following topic:  

Recent figures show that violent video games and television shows make kids violent.  

To what extent do you agree or disagree with this opinion?  

Write at least 150 words.  

Q.4 Writing Task 2:  
You have a full time job and are also doing a part time evening course. You now find that you cannot continue the course.  

Write a letter to your tutor. In your letter

• *describe the situation*
• *explain why you cannot continue at this time*
• *say what action you would like to take*

Write at least 150 words.

---

**End Semester Examination, Dec. 2017**

**BBA (G) IB - First Semester**

**INTEGRATING MIND, BODY AND HEART (IB-102 / BIB-102)**

Time: 3 hrs

Max Marks: 50

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B**. All questions carry equal marks.

Q.1 Write short notes on *(any two)* of the following:
   a) My objective in life.
   b) Respect women.
   c) Ethical dilemma.
   5x2

**PART-A**

Q.2 Freudian’s theory tends to emphasize the fundamental role of social relationships. Discuss id, ego and super ego with suitable examples.
   10

Q.3 Discuss the ‘seven deadly sins’ as explained by Mahatma Gandhi.
   10

Q.4 Write an essay on *(any one)* of the following:
   i) Be the change that you want to see in the world.
   ii) Corporate responsibility.
   10

**PART-B**

Q.5 Explain in detail Maslow’s Hierarchy of needs. Discuss its relevance for business ethics.
   10

Q.6 ‘People become unethical when they don’t have resources’. Criticize the statement by analyzing Maslow’s theory.
   10

Q.7 Write short notes on *(any two)* of the following:
   a) Help others.
   b) Non-violence.
c) Ethical dilemma.  
5x2

---

**End Semester Examination, Dec. 2017**  
BBA (G) International Business — Second Semester  
**QUANTITATIVE ANALYSIS (IB-202)**

Time: 3 hrs.  
Max Marks: 50  
No. of pages: 1

Note: Attempt FIVE questions in all; **Q.1 is compulsory.** Attempt ANY TWO questions from **PART-A** and TWO questions from **PART-B.** Each question carries equal marks.

**Q.1** Short answer type questions:

a) Give an example of exclusive and inclusive series.

b) Find mode of the series:
   
   2, 5, 9, 5, 8, 5, 11, 12, 8


c) If Median=19 and Mean=20.02. Find Mode.

d) If \( \sum fm = 36^9, N = 13^9, I = 10 \) and \( \sum fd = 61 \). Find standard deviation.

e) Calculate Mean of the following series:
   
   202, 219, 314, 264, 292, 282, 317, 294

---

**PART-A**

**Q.2** Calculate quartile deviation and its coefficient for the data given below:

<table>
<thead>
<tr>
<th>C.I.</th>
<th>0-4</th>
<th>4-8</th>
<th>8-12</th>
<th>12-16</th>
<th>16-20</th>
<th>20-24</th>
<th>24-28</th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>2</td>
<td>5</td>
<td>9</td>
<td>13</td>
<td>4</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

---

**Q.3** A person covered a journey of 150 km. He divides it into three parts. He covered the first 80 km with the speed of 50 km/hr., next 30 km. with the speed of 48 km/hr. and last 40 km with the speed of 40 km/hr. Find the average speed of the entire journey.

---

**Q.4** Calculate \( D_3 \), \( Q_2 \), \( P_{70} \) and mode for the data given below:

<table>
<thead>
<tr>
<th>C.I.</th>
<th>0-10</th>
<th>10-20</th>
<th>20-30</th>
<th>30-40</th>
<th>40-50</th>
<th>50-60</th>
<th>60-70</th>
<th>70-80</th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>2</td>
<td>5</td>
<td>11</td>
<td>14</td>
<td>8</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>

---

**PART-B**

**Q.5** Calculate Rank correlation for the data given below:
Q.6  
a) What do you mean by index number? What are the different types of index number?
b) What do you mean by correlation? Write properties of correlation.  \[5\times2\]

Q.7  
Calculate Laspeyre's Paasche's and Fisher index number for the given data:

<table>
<thead>
<tr>
<th>Commodity</th>
<th>2012</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Price</td>
<td>Quantity</td>
</tr>
<tr>
<td>A</td>
<td>8</td>
<td>3</td>
</tr>
<tr>
<td>B</td>
<td>11</td>
<td>5</td>
</tr>
<tr>
<td>C</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td>D</td>
<td>14</td>
<td>2</td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2017
BBA (G) International Business — Second Semester
BUSINESS ORGANIZATION (IB-203)

Time: 3 hrs. Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.1 Write short notes on any two of the following:
   a) Ethics and social responsibility.
   b) Features of a business system.
   c) Entrepreneurship.

   5×2

PART-A

Q.2 Explain business system. What considerations should be kept in mind for the choice of a suitable form of business organization?

   10

Q.3 Answer the following in brief:
   a) Distinguish between partnership and joint stock company.
   b) Distinguish between business, commerce and trade.

   5×2

Q.4 Define company. Explain the various features of a company. Also enumerate its various advantages and disadvantages.

   10

PART-B

Q.5 Discuss the role and contribution of the following to the Indian industry:
   a) NSIC
   b) SIDBI.

   5×2

Q.6 Discuss the role, concept and nature of entrepreneurship. What is the process of setting up a business enterprise?

   10

Q.7 Write short notes on the following:
   a) FICCI.
   b) CII.

   5×2
End Semester Examination, Dec. 2017
BBA (G) IB – Fourth Semester
FINANCE FOR MANAGERS (IB-401)

Time: 3 hrs.  Max Marks: 50

Note: Attempt FIVE questions in all: Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Write short notes on (any two):
   a) Time value of money.  
   b) Working capital.  
   c) Causes of risk.  
   d) Net present value.  
   5x2

   PART-A

Q.2 “Finance function of a business is closely related to its other functions.” Discuss.  10

Q.3 a) Find out the present value of ` 10,000/- to be required after 4 years, if the interest rate is 6%.  
   5
   b) What is compounding? Explain.  
   5

Q.4 Explain the CAPM. How does it help in estimating the expected return of a security?  
   10

   PART-B

Q.5 Write a detailed note on capital budgeting, including its process.  
   10

Q.6 Explain the various classification of cost and also discuss the concept of WACC with an example.  
   10
Q.7 Explain the term ‘Dividend Policy’ and critically examine the essentials of a sound dividend policy.

10

End Semester Examination, Dec. 2017
BBA (G) IB – Fourth Semester
BUSINESS LEGALITIES (IB-402)

Time: 3 hrs. Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Define contracts. Discuss some of the essential features of a valid contract. Who are the persons disqualified from entering into a contract?

10

PART-A

Q.2 Discuss the following:
a) Duties and rights of a Bailor.
b) Offer and acceptance.

5x2

Q.3 What do you understand by ‘capacity to contract’? Discuss some of its essential conditions in detail.

10

Q.4 Discuss the purpose and meaning of the ‘Contract of the Guarantee’. Also discuss the various kinds of guarantee.

10

PART-B

Q.5 Write short notes on the following:
a) Rights of unpaid sailor.
b) Remedies for breach of contract.

5x2

Q.6 Comment on Negotiable Instrument Act, 1881. How and when a negotiable instrument is considered as dishonored?

10
Q.7 Highlight the scope of Information Technology Act, 2000. Discuss its various features in detail.

10

End Semester Examination, Dec. 2017
BBA (G) IB – Fourth Semester
PERSONALITY DEVELOPMENT-II (IB-404)

Time: 3 hrs. Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Explain the following in one or two sentences only:
   a) Mind mapping.
   b) Troubleshooting guide.
   c) Memory enhancement.
   d) Stress.
   e) Activity expanders.
   f) Group discussion.
   g) Cover letter.
   h) Telephone skills.
   i) SWOT.
   j) PEST.
   1x10

PART-A

Q.2 Discuss the different types of communications being practiced in business circles with examples for each.
   10

Q.3 Write short notes on (any two):
   a) Self assessment.
   b) Decision making.
   c) Interview process.
   5x2

Q.4 Explain the characteristics of an effective team. Differentiate between the roles of a team member and a leader in detail.
   10
**PART-B**

Q.5 Define the term ‘stress’. Discuss the different types of stress and suggest ways to overcome them.

10

Q.6 “Good time management is a sure-shot” key to success”. Explain the statement using the time management matrix with examples.

10

Q.7 Prepare a CV for the post of manager in a multinational company. He should have good qualifications and experience of at least six years. Highlight his strengths and weaknesses also.

10

**End Semester Examination, Dec. 2017**

**BBA (GEN) - IB – Sixth Semester**

**ENVIRONMENTAL SCIENCES (IB-601)**

Time: 3 hrs

Max Marks: 50

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **Part-A** and **TWO** questions from **Part-B**. Each question carries equal marks.

Q.1 Attempt **any two** of the following:

a) Explain the various effects of deforestation on environment.

b) Explain hydrogen cycle with the help of a flow chart.

c) What is consumerism? Explain its various aspects in brief.

5x2

**PART-A**

Q.2 Discuss the following:

a) Over exploitation of mineral resources.

b) Various threats to biodiversity.

10

Q.3 Explain the role of an individual in conservation of natural resources. How can it be justified to use resources for sustainable life styles?

10

Q.4 a) Explain biotic and abiotic components of an ecosystem.

b) Mention major impacts of deforestation in detail.

5x2

**PART-B**

Q.5 Explain the importance of disaster management. What are the various risks associated with dams in disaster management?

10
Q.6 ‘Environment education can improve the quality of an environment’. Illustrate the fact and give examples to support it. 

5x2

Q.7 Attempt (any two) of the following:
   a) Solid waste management techniques.
   b) Three issues related to environmental ethics.
   c) Rehabilitation.

End Semester Examination, Dec. 2017
M. Com.–Second Semester
MANAGEMENT INFORMATION SYSTEM (MC-001)

Time: 2 hrs
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following questions:
   a) Name any one decision making model.
   b) TPS stand for ________.
   c) The flow of Information through MIS is:
      i) Need dependent ii) Organization dependent
      iii) Information dependent iv) Management dependent
   d) The basic components of DSS are:
      i) Database ii) Model base
      iii) DSS software system iv) All of the these
   e) GDSS is the short form of:
      i) Group decision support system ii) Group discussion support
      iii) Group decision service system iv) Group discussion support
      source
   f) Define a procedure.
   g) ESS stands for ________.
   h) What is an information?
   i) BPR stands for ________.
   j) ERP stands for ________.

1x10
PART-A

Q.2  
   a) What do you understand by the term ‘Management’? Explain the levels of management.
   
   b) How Management Information System works as a support to management? Explain.

Q.3  Explain Transaction Processing System with a suitable example.

Q.4  Explain Robust Anthony’s hierarchy of Management activities.

PART-B

Q.5  Explain Simon’s model of decision making.

Q.6  What is information system planning? Explain marketing or Financial Management information system.

Q.7  Write a note on BPR.
Q.1 Fill in the blanks:
  a) Grouping of managerial behaviours such as interpersonal informational and decisional is known as ________.
  b) The rights inherent in a managerial position to give orders and expect them to be obeyed is known as ________.
  c) The function of ________ involves the sub functions like communication, motivation and leadership.
  d) Doing the task correctly is known as ________.
  e) Every organization has a ________ statement that defines its purpose and answers the questions, “What business are we in?”
  f) ________ relate to those activities which have distinctive mission and time schedule.
  g) A component of organizational structure that involves having each discrete steps of a job done by a different individual rather than having one individual do the whole job is known as ________.
  h) A statement of the minimum acceptable qualifications that an incumbent must possess to perform a given job successfully is known as ________.
  i) Herzberg’s term for factors, such as recognition and growth, that impresses job satisfaction is known as ________. 
j) University of Michigan studies identified two dimension of leader behavior. These are _______ and _______.  

**PART-A**

Q.2  a) Which of Fayol’s principles of management do you observe to use in today’s organization?  
    b) What are the findings of Hawthorne studies and how it is important to managers today?  
    c) Write short notes on “systems approach to the management school of thought”.  

Q.3  a) Who is a manager? Discuss the various functions that he commonly expected to perform in running the enterprises.  
    b) What is planning? Discuss its types and principles in detail.  
    c) Explain, how policies and procedures are implemented in a business.  

Q.4  a) Discuss the elements involved in organizing process. What is the meaning of span of management and discuss the merits and demerits of flat and tall structure of organization.  
    b) Explain in short about the meaning of job analysis in staffing decisions. Further also discuss the various resources of recruitment.  

**PART-B**

Q.5  a) What do you understand by leadership? What qualities does a good leader have?  
    b) What basic assumptions underlie the Fiedler model? What is the LPC scale? In what situations is a high LPC leader effective and in what situation is a low LPC leader effective?  

Q.6  a) What is motivation and why is it important?  
    b) What is Herzberg's two factor approach to job satisfaction and dissatisfactions? Why has this approach been criticized?  

Q.7  Discuss briefly the process of control. What are the requirements of an effective control system? Further discuss any three major techniques of partial control in brief.
End Semester Examination, Dec. 2017
M. Com. — First Semester
MANAGEMENT FUNCTIONS AND APPROACHES (MC-101)

Time: 3 hrs.         Max Marks: 100
No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt **ANY TWO**
questions from **PART-A** and **TWO** questions from **PART-B.** Marks are
indicated against each question.

Q.1 Fill in the blanks:
   a) Grouping of managerial behaviours such as interpersonal informational
      and decisional is known as ________.
   b) The rights inherent in a managerial position to give orders and expect
      them to be obeyed is known as ________.
   c) The function of ________ involves the subjections like communication,
      motivation and leadership.
   d) Doing the task correctly is known as ________.
   e) Every organization has a ________ statement that defines its purpose
      and answers the questions, “What business are we in?”
   f) ________ related to those activities which have distinctive mission and
      time schedule.
   g) A component of organizational structure that involves having each
      discrete steps of a job done by a different individual rather of a job done
      by a individual do the whole job is known as ________.
   h) A statement of the minimum acceptable qualifications that an
      incumbent must possess to perform a given job successfully is known as
      ________.
   i) Herzberg’s term for factors, such as recognition and growth, that
      impresses job satisfaction is known as ________.
University of Michigan studies identified two dimensions of leader behavior. These are _______ and _______.

**PART-A**

Q.2  
  a) Which of Fayol’s principles of management do you observe in use in today’s organization?  
  b) What are the findings of Hawthorne studies and how it is important to managers today?  
  c) Write short notes on systems approach to the management school of thought.  

Q.3  
  a) Who is a manager? Discuss the various functions that he commonly expected to perform in running his enterprises.  
  b) What is planning? Discuss its types and principles.  
  c) Explain in short about Policies and Methods.  

Q.4  
  a) Discuss the elements involved in organizing process. What is the meaning of span of management and discuss the merits and demerits of flat and tall structure of organization.  
  b) Explain in short about the meaning of staging decisions. Further also discuss that various sources of recruitment.  

**PART-B**

Q.5  
  a) What do you understand by leadership? What qualities does a good leader have?  
  b) What basic assumptions underlie the Fiedler model? What is the LPC scale? In what situations is a high LPC leader effective and in what situation is a low LPC leader effective?  

Q.6  
  a) What is motivation and why is it important?  
  b) What is Herzberg's two factor approach to job satisfaction and dissatisfactions? Why has this approach been criticized?  

Q.7  
  Discuss briefly the process of control. What are the requirements of an effective control system? Further discuss any three major techniques of partial control.
Q.1 Answer the following questions:
   a) What is mixed economy?
   b) Define an isoquant.
   c) Explain any two determinants of demand.
   d) State two features of monopolistic competition.
   e) If the utility function is given as $U = x^a y^b$ and the prices as $(P_x, P_y)$ and the income of the consumer as $M$, what are the optimal bundles?
   f) What do you understand by ‘collusion’?
   g) At prices (1, 2) the consumer buys bundle (1, 2), at prices (2, 1) he buys (2, 1). Do his preferences satisfy WARP?
   h) If $U = x + y$, find out $MRS_{xy}$.
   i) What are ridge lines?
   j) What is elasticity of substitution in the context of production?

**PART-A**

2x10
Q.2 a) Explain the relationship between business and economics. In the right of the same, discuss the importance of studying business economics.

10

b) Prove that a competitive equilibrium found by the market forces of demand and supply is marshallian stable and walrasian stable.

10

Q.3 a) Suppose a consumer consumes two goods \(x_1\) and \(x_2\) with prices Rs. \(P_1\) and Rs. \(P_2\). If his income is Rs. \(M\) and his utility functions is \(\text{Min}\ \{x_1, x_2\}\) then find the demand functions for \(x_1\) and \(x_2\).

15

b) Using the demand function found above, find out \(x_1^*\) and \(x_2^*\) if \(P_1 = \text{Rs. 3}\), \(P_2 = \text{Rs. 2}\) and his income is Rs. 100/-. 

5

Q.4 a) Explain the law of returns to scale. What are the reasons behind it? Use isoquants to show the various stages of the law of returns to scale.

15

b) Consider the following cobb-douglas production function:

\[ Q = AK^{\alpha}L^{\beta} \]

Answer the following:

i) Find out \(\text{MP}_L\) and \(\text{MP}_K\).

ii) Find out \(\text{MRTS}_{LK}\).

iii) Prove that the value of elasticity of substitution \(\left[\sigma_{KL}\right]=1\)

5

Q.5 a) Compare and contrast the features of monopoly with that of perfect competition. Explain how pricing under monopoly leads to distortions in the market?

15

b) What is price discrimination? Explain the various types of price discrimination.

5

Q.6 a) Using Paul Sweezy kinked demand curve model explain the phenomena of rigid prices under oligopoly.

15

b) A duopoly faces the following market demand function:

\[ P = 30 - Q \quad \text{where} \quad Q = Q_1 + Q_2 \]

If both firms operate under zero marginal cost conditions, then:

i) Find out the reaction curves of both the firm.

ii) Compare connot outcome with competitive outcome.

5

Q.7 a) Using the marginal productivity theory, explain how a competitive, profit maximizing firm decides how much labour to hire?

15

b) Write a note on (any one) of the following:

i) Monopolistic exploitation of labor.

ii) Theories of profit.

5
End Semester Examination, Dec. 2017
M. Com. – First Semester
MARKETING MANAGEMENT (MC-103)

Time: 3 hrs.  Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Answer the following:
   a) Define consumer behaviour.
   b) List the classification of product.
   c) What is skimming pricing strategy?
   d) Name any two positioning strategy.
   e) Mention any two tools of data collection.
   f) Explain width, length and depth of product mix with example.
   g) Differentiate between marketing and selling.
   h) Explain, how cultural and social factors affect buying behaviour of consumer?

   Answer the following in brief:
   i) Explain the different concepts of marketing in brief.
   j) Explain the components of marketing mix with help of an example.
   k) What are the various stages of buying decision for consumer goods?

   PART-A

   Q.2 a) Explain the different concepts of marketing in brief.
   b) Explain the components of marketing mix with help of an example.

   Q.3 What are the various stages of buying decision for consumer goods?
   Explain with example.

   Q.4 Write short notes on:
   a) New product development process.
   b) Market segmentation.
**PART-B**

Q.5 Explain the different pricing strategies adopted by you for market consumer goods.  

20

Q.6 Explain in detail the elements of promotion mix along with this unique characteristics.  

20

Q.7 Write short notes on:  

a) Service marketing.  

b) Social marketing.  

10×2

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**End Semester Examination, Dec. 2017  
M. Com — First Semester  
MARKETING MANAGEMENT (MC-103A)**

Time: 3 hrs.  

Max Marks: 100  

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt **ANY TWO** questions from **PART-A** and **TWO** questions from **PART-B.** Each question carries equal marks.

Q.1 a) **Answer the following questions:**  

i) Compare and contrast customer needs, wants and demand.  

ii) List some of the demographic trends interest to marketers in our country.  

iii) Different consumers have different tastes and exhibit a variety of behavior pattern. **(TRUE/FALSE)**  

iv) Positioning means ranking of product and service in market. **(TRUE/FALSE)**  

v) Define social marketing.  

1×5

b) **Answer the following briefly:**  

i) Explain with examples the length, width and depth of product mix.  

ii) Under what conditions price skimming and price penetration are advisable?  

iii) Why do some marketers use more than one channel?  

5×3

---

**PART-A**

Q.2 a) “The present day marketing is customer driven”. Explain this statement with the help of suitable examples.  

10
b) “Marketing mix framework of 4P’s is applicable to tangible products only and not to services/service product”. Do you agree? justify your answer with suitable example. 10

Q.3 a) Discuss the different stages through which a consumer passes while buying a consumer durable product. 12
b) In what aspects can roles of family influence buying behavior? 8

Q.4 a) Define ‘Segmentation’. Suggest a suitable base to segment market for the following products:
   i) Cars.
   ii) Cosmetics.
   iii) Shoes. 10
b) Write a short note on strategies used by marketers at different stages of product life cycle. 10

PART-B

Q.5 a) Discuss the pricing strategies commonly used by marketers. 10
b) Differentiate between intensive distribution, selective distribution and exclusive distribution. 10

Q.6 Explain the various factors that affect the promotion mix decision of a firm. 20

Q.7 Write short notes on the following:
   a) Rural marketing.
   b) Direct marketing. 10×2

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt ANY TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.
Q.2  a) The present day marketing is customer driven. Explain this statement with the help of suitable examples.  
    b) “Marketing mix frame work of 4P’s is applicable to tangible products only and not to services/service product”. Do you agree? justify your answer with suitable examples.

Q.3  a) Briefly discuss the different stages through which a consumer passes while buying a consumer durable product, saya computer.  
    b) In what aspects can roles and family influence buying behavior.

Q.4  a) Define ‘Segmentation’. Suggest a suitable base to segment market for the following products:  
    i) Car.  
    ii) Cosmetics.  
    iii) Shoes.  
    b) Write a short note on strategies used by marketers at different stages of product life cycle.

**PART-B**

Q.5  a) Discuss the pricing strategies commonly used by marketers.  
    b) Differentiate between intensive distribution, selective distribution and exclusive distribution.

Q.6  Explain the various factors that affect the promotion mix decision of a firm.

Q.7  Write short notes on the following:  
    a) Rural marketing.  
    b) Direct marketing.

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**End Semester Examination, Dec. 2017**

M. Com — First Semester

FINANCIAL ACCOUNTING (MC-104)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 2  
Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

**Q.1 Fill in the blanks:**

a) Donation may be classified into ________ and ________.

b) Goodwill is the ________ assets.

c) Capital is equal to ________ minus ________.

**State weather the following statements are TRUE or FALSE:**

d) Income earned but not received is the unearned income.

e) AS-9 is related to the depreciation policy.

f) Book keeping is starts where accounting ends.

g) Creditors of the business are internal users of accounting information.

h) Unearned income and income received in advance both are same.

2x10
PART-A

Q.2  a) Define Accounting. Discuss the nature and scope of accounting.  
10 

b) Discuss the process of accounting in detail.  
10

Q.3 Write notes on:  
a) Types of accounting standard.  
10 
b) International financial reporting standard (IFRS).  
10

Q.4 The Receipt and Payment account for the year ending 31 Dec, 2015 of the Netaji Subhas Club in as follows: 

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
<th></th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Cash Balance</td>
<td>50,000</td>
<td>By Salaries</td>
<td>20,000</td>
</tr>
<tr>
<td>To Membership</td>
<td>By Rent</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Subscription</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>10,000</td>
<td>By Printing</td>
<td>8,000</td>
</tr>
<tr>
<td>2015</td>
<td>1,00,000</td>
<td>By Power</td>
<td>15,000</td>
</tr>
<tr>
<td>2016</td>
<td>5,000</td>
<td>1,15,000</td>
<td>18,000</td>
</tr>
<tr>
<td>To Income from</td>
<td>2,000</td>
<td>By Furniture</td>
<td>50,000</td>
</tr>
<tr>
<td>Entertainment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Interest</td>
<td>1,500</td>
<td>By Repair to furniture</td>
<td>2,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>By Refreshment</td>
<td>10,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>By Closing balance</td>
<td>30,500</td>
</tr>
</tbody>
</table>

1,68,500 1,68,500

You are required to prepare income and expenditure account for the year ending 31 Dec, 2015 and balance sheet as on that date after making the following adjustments.  

a) The number of members of the club was 500 and the membership subscription was Rs 20 per month. 
b) The rent of the club was Rs 1500 per month. 
c) At the end of the year prepaid salary was Rs. 2,000. 
d) In 2014, Rs. 50,000 was deposited in fixed deposit account for 3 years in a bank, carrying 6% interest per annum. 
e) The other assets on 1 January, 2015 were as follows:  
i) Furniture Rs 80,000 and  ii) Sports equipments Rs. 40,000. 
f) Depreciation is to be provided @ 10% per annum on furniture and sports equipments.  
20

PART-B

Q.5 A company has its branch of Jaipur. All expenses are paid by H.O. and goods invoiced to branch at cost Plus \( \frac{33\frac{1}{3}}{3} \) % . From the following particular for the year ended 31st March 2014 ascertain the profit by stock and debtors method: 

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
<th></th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock at cost price</td>
<td>21,000/-</td>
<td>Cash received from</td>
<td>52,000/-</td>
</tr>
<tr>
<td>(1 April)</td>
<td>80,000/-</td>
<td>debtors</td>
<td>32,700</td>
</tr>
<tr>
<td>Goods sent to branch</td>
<td>2,000/-</td>
<td>Cash sales</td>
<td>5,000/-</td>
</tr>
<tr>
<td>(IP)</td>
<td>1,200/-</td>
<td>Salaries and wages</td>
<td>3,600</td>
</tr>
<tr>
<td>Return to H.O (IP)</td>
<td></td>
<td>Goods in Transit</td>
<td>8,000</td>
</tr>
</tbody>
</table>
Q.6  a) Discuss the nature and benefits of financial reporting in India.  
    b) Write a note on qualitative characteristics of accounting information.

Q.7  Write short notes on:
    a) Interim reporting.
    b) Social accounting.

End Semester Examination, Dec. 2017
M. Com. – First Semester
CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS (MC - 105)

Q.1  State whether the following statements are TRUE or FALSE:
    a) Nomination and Remuneration committee required to have at least two meetings in a year.
    b) There has to be at least one woman director in every company.
    c) E-Democracy is one of the connotation of e-governance.
    d) Key managerial person are appointed in a general meeting of company.
    e) Advisory committee may develop sub-committees which are assigned task in specific areas.

Answer the followings:
    f) Write down two functions of standing committee.
    g) What are advisory committees?
h) Mention two main powers of chairman in meetings.
i) Write down two differences in chairman and chief executive.
j) Why ethics is important? Explain in brief.

PART-A

Q.2 Write notes on followings:
   a) Key managerial personnel.
   b) Business ethics.
   c) Corporate social responsibility.
   20

   Differentiate between governance and corporate governance?
   20

Q.4 What are board committees? Explain standing and advisory committees along with their roles and functions in board in detail.
   20

PART-B

Q.5 Write short notes on followings:
   a) Task force committees.
   b) Ethics program.
   c) Green governance.
   20

Q.6 Distinguish between management and governance. Explain the role of corporate governance in banks in detail.
   20

Q.7 Who are independent directors? Define maximum tenure of independent directors and meetings of independent directors.
   20
End Semester Examination, Dec. 2017
M.Com - Second Semester
MICRO ECONOMIC FOUNDATIONS (MC-201)

Time: 3 hrs
Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1  a) Fill in the blanks:
   i) National income can be defined as ________.
   ii) Aggregate demand is ________.
   iii) Marginal propensity to save is the ratio of _______ to ________.
   iv) Fiscal policy refers to ________.
   v) BOP is deficit when ________.
   2x5

   b) Write short notes on:
   i) Monetary policy.
   ii) Determinants of consumption.
   5x2

   PART-A

Q.2   Describe circular flow of money in an open economy. Show with the help of a diagram the various flow of money in an open economy.
   20
Q.3  Explain the concept of the consumption function with the help of numerical examples and diagrams. How is it related to the multiplier?

   20

Q.4  What is inflation? Examine the effect of inflation on economic development. Mention the measures to control inflation.

   20

   PART-B

Q.5  What are business cycles? Explain how they are caused? Describe the various phases of a trade cycle.

   20

Q.6  a) Examine the essential conditions for globalization.

   10

   b) What are the important obstacles to globalization and discuss the factors favouring globalization.

   10

Q.7  a) Write a note on the important determinants of India’s export and imports.

   10

   b) Examine the trends in India’s balance of payments.

   10

End Semester Examination, Dec. 2017
M.Com – Second Semester
BUSINESS RESEARCH METHOD-I (MC-202)

Time: 3 hrs
Max Marks: 100
No. of pages: 1

Note: Attempt any FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. All questions carry equal marks.

Q.1  Answer the following questions:
   a) Name four methods of field research.
   b) State two characteristics of research as a scientific perspective.
   c) What is situational variable?
   d) What is research problem?
   e) What is hypothesis?
   f) What is longitudinal research design?
   g) What is primary data?
h) What is ordinal scale?
2x8

State whether the following statements are TRUE or FALSE:
i) Research method is a broad term, while research methodology is specific to a particular research problem.
j) The moderator in a focus group discussion is always a participant.
k) A research proposal is also known as work plan.
l) The dependent variable is also called the effect.
1x4

PART-A

Q.2 Define ‘business research’. Explain its nature and scope in detail.
20

Q.3 Explain different types of research with examples.
20

Q.4 Write notes on:
a) Advantages of research design.
b) Elements of research design.
10x2

PART-B

Q.5 How can secondary data be classified? Elaborate on its each type with suitable examples.
20

Q.6 What is scaling? Discuss the various non-comparative scaling techniques used in a business research.
20

Q.7 Explain various methods of probability sampling with examples.
20

End Semester Examination, Dec. 2017
M. Com – Second Semester
FINANCIAL MANAGEMENT (MC-203)

Time: 3 hrs
Max Marks: 100
No. of pages: 1

Note: Attempt FIVE questions in all. Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO from PART-B. All questions carry equal marks.

Q.1 Write short notes on the following:
PART-A

Q.2 Define financial decision making. Explain various financial decisions in view of criterion of profit maximization and wealth maximization. 20

Q.3 “Leverage is two edge weapon”. Justify your answer. Explain EBIT-EPS analysis with the help of example. 20

Q.4 A company is considering an investment proposal to install new milling controls at a cost of Rs. 50,000/-. The facility has a life expectancy of 5 years and no salvage value. The tax rate is 35%. Assume the firm uses straight line depreciation and same is allowed for tax purposes. The estimated cash flows before depreciation and tax (CEBT) from the investment proposal are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>CEBT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10,000</td>
</tr>
<tr>
<td>2</td>
<td>10,692</td>
</tr>
<tr>
<td>3</td>
<td>12,769</td>
</tr>
<tr>
<td>4</td>
<td>13,462</td>
</tr>
<tr>
<td>5</td>
<td>20,385</td>
</tr>
</tbody>
</table>

P/v of Rs. 1 at 10%.
Compute ARR, payback period and NPV at 10%.

I
II
III
IV
V
.909
.826
.751
.683
.621 20

PART-B

Q.5 What are various determinants of working capital? Explain various sources of financing working capital. 20

Q.6 Define dividend. Explain Walter model and Gordon model of dividend. 20

Q.7 Define corporate restructuring. Differentiate between merger and acquisition. Explain various methods of valuation of firm for acquisition. 20
Q.1 Fill in the blanks:
   a) Idle time variances is always ____________.
   b) Production budget is based on ________.
   c) Management is a __________ not an end.
   d) B.E.P. is the point at which firm earns ________ and ________.

2x5

State whether the following statements are TRUE or FALSE:

   e) Standards are arrived at based on past performance.
   f) Cash budget is based on sale forecast.
   g) Responsibility Accounting and financial accounting are part of Management Accounting.
   h) Master budget is a combination of all other budgets prepared for a specific period.

1x4

Answer the following questions in brief:

   i) Explain profit volume ratio.
   j) Write advantages of uniform costing.
   k) Enumerate the main objectives of transfer pricing.

2x3

PART-A

Q.2 a) What is cost? Explain the various types of cost.

   10

   b) Differentiate between Financial Accounting and Management Accounting.

   10

Q.3 Write short notes on:

   a) Uniform Costing.

   10

   b) Inter firm comparison.

   10

Q.4 a) From the following figures, prepare the flexible budget for production of 40,000 units, 60,000 units and 75,000 units of product ‘X’. Also, indicate cost per unit. Budget output and cost per units are:

<table>
<thead>
<tr>
<th>Budgeted output</th>
<th>1,00,000 Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per unit (Rs)</td>
<td>90</td>
</tr>
</tbody>
</table>

   | Direct Material | 45            |
   | Direct Labour   | 10            |
   | Direct variable expenses | 40    |
   | Manufacturing variable overheads | 5     |
   | Fixed production overheads | 5     |
   | Administration overheads (fixed) | 10    |
   | Selling overheads (10% fixed) | 15    |
   | Distribution overheads (20% fixed) | 15    |
b) Write a note on Labour Variances.  

**PART-B**

**Q.5**

a) Differentiate between marginal and absorption costing.  

b) The following data is obtained from the record of an Industrial Unit:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale of 4,000 units @ Rs. 25 each</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Material Consumed</td>
<td>40,000</td>
</tr>
<tr>
<td>Variable Overheads</td>
<td>10,000</td>
</tr>
<tr>
<td>Labour Charges</td>
<td>20,000</td>
</tr>
<tr>
<td>Fixed Overheads</td>
<td>18,000</td>
</tr>
<tr>
<td><strong>Net Profit</strong></td>
<td><strong>12,000</strong></td>
</tr>
</tbody>
</table>

You are required to calculate:

i) The number of units by selling which, the company will neither lose nor gain anything.

ii) The sales needed to earn a profit of 20% on sales.

iii) The extra units which should be sold to obtain the present profit, if it is proposed to reduce the selling prices by 20%.

**Q.6**

a) Using the following data, complete the balance sheet given below:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross profit</strong></td>
<td>54,000</td>
</tr>
<tr>
<td><strong>Shareholder funds</strong></td>
<td>6,00,000</td>
</tr>
<tr>
<td><strong>Gross profit margin</strong></td>
<td>20%</td>
</tr>
<tr>
<td><strong>Credit sales to total sales</strong></td>
<td>80%</td>
</tr>
<tr>
<td><strong>Total assets turnover</strong></td>
<td>0.3 times</td>
</tr>
<tr>
<td><strong>Inventory turnover</strong></td>
<td>4 times</td>
</tr>
<tr>
<td><strong>Average collection period</strong></td>
<td>20 days</td>
</tr>
<tr>
<td><strong>Current ratio</strong></td>
<td>1.8</td>
</tr>
<tr>
<td><strong>Long term debt to equity</strong></td>
<td>40%</td>
</tr>
</tbody>
</table>

b) Explain the different sources and applications of fund with suitable illustrations.

**Q.7**

a) Write a detailed note on ‘Total Quality Management’.

b) Explain the steps for installation of Target Costing Approach.

**End Semester Examination, Dec. 2017**

M. Com. – Third Semester
Q.1  a) Differentiate between strategy and tactics.
b) Strategy is meant for short term horizon. *(True/False)*
c) Draw a diagram of a cell GE matrix.
d) Explain the different strategies in four various quadrants of SWOT analysis.
e) Give the two significant reasons for studying strategic management.
f) Applet v/s microware strategic difference.
g) Why deficiency vision is important?
h) Give two examples of strategic alliances.
i) What is environment analysis?
j) What is experience curve?

2x10

PART-A

Q.2  Explain the importance of strategic management and describe the four phases in strategic management in detail.

20

Q.3  What is a difference between ‘Vision’ and ‘Mission’? While crafting good vision statement, what are the points one has to consider?

20

Q.4  Explain Michael Porter’s five forces model of completion with examples.

20

PART-B

Q.5  Write short notes on:
   a) Concept of stretch, coverage and fit.
      10
   b) Balance score card.
      10

Q.6  Describe the characteristics of strategy implementation. What are the barriers to strategy implementation and how a company should overcome these barriers?

20

Q.7  Explain following concepts:
   a) Concept of value chains.
      10
   b) Concept of corporate restructuring.
      10
Q.1 Fill in the blanks:
   a) The quantitative research is based on the measurement of _________. (Phenomena/Quantity)
   b) The behavior and instruments used in selecting and constructing research technique is called _________. (Research method/Sampling)
   c) A variable is _________ if it takes on different value as a result of the outcomes of a random experiment. (Independent variable/Random variable/Continuous random variable)
   d) Face to face contact to other person is known as ________ method of data collection. (Observation method/Personal interview/Questionnaires)
   e) ______ is the rank order scale. (Ordinal/Nominal)
   f) When all items in any field of inquiry selected for the purpose of study it is called ________ survey. (Sample/Census)
   g) ______ is an example of non probability sampling. (Quota sampling/Cluster sampling).

State whether the following statements are TRUE or FALSE:
   h) Null hypothesis and alternative hypothesis are chosen after the sample is drawn.
   i) Observed frequencies and expected frequencies are used in chi-square test.
   j) We can make inference about whether our samples are drawn from populations having the same mean by ANOVA.

Q.2 Answer the following:
   k) Why do we conduct a sample survey instead a census survey? Explain.
   l) Distinguish between type I error and type II error.
   m) Define non-probability sampling.
   n) Define research in short.
   o) Define in few words primary data and methods of collection of primary data. 2x5

   PART-A

Q.2 a) What do you mean by research? Distinguish between research methods and research methodology.
    10
   b) Write short notes on:
      i) Applied vs fundamental research.
      ii) Deductive and inductive theory.
      iii) Types of Research.
iv) Hypothesis and Proposition.

2.5x4

Q.3 What do you mean by a research proposal? Discuss the various elements/ingredients of a good research proposal. 20

Q.4 a) Discuss most widely used classification of measurement scales in detail with the help of suitable examples. 10
   b) Explain the meaning of a research design and features of a good research design. 10

PART-B

Q.5 a) Describe the $x^2$-test of significance and state the various uses to which it can be put. 5
   b) Three varieties A, B, C of wheat are shown in five plots and of the following yields per acre were obtained:

<table>
<thead>
<tr>
<th>Plots</th>
<th>Varieties</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A</td>
</tr>
<tr>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>4</td>
<td>14</td>
</tr>
<tr>
<td>5</td>
<td>11</td>
</tr>
</tbody>
</table>

Set up a table of analysis of variance and find out where there is a significant difference between the mean yields of these varieties. (Given $F_{0.05} = 4.26$, 3.38 and 3.38 at d.f (9, 2) (3, 9) and (2, 12) respectively). 15

Q.6 Explain the significance of a research report and state the various steps involved in writing such a report. 20

Q.7 Discuss various methods of probability sampling. Also, discuss their relative merits and demerits. 20
Q.1 Fill in the blanks:
   a) _______ environment is beyond the control of the business.
   b) _______ is an economic system based on the principle of free enterprise.
   c) In India, Liberalization and Privatization began from ________.
   d) FEMA signifies ________.
   e) Name any one category I Mini-Ratna ________.
   f) ________ discounts the treasure bills.
   g) A company that owns or controls production in more than one nation is called _____.
   h) ________ is the largest ship building unit in India.
   i) ________ is the place where first textile mill was established.
   j) ________ city in India is known as the ‘electronic capital’ of India.

PART-A

Q.2 What is environmental scanning? Why is it required? Further, discuss the technological factors influencing environmental scanning.
   20

Q.3 Explain objectives of financial sector reforms in India. What are the resources initiated to improve competition in the banking sector.
   20

Q.4 Explain current and capital account of balance of payment. What are the causes leading to adverse balance of payments and further discuss the remedial measures needed to be taken in such a situation.
   20

PART-B

Q.5 What is Multinational Corporation? Discuss the beneficial and harmful effects of Multinational Corporations on Indian economy.
   20

Q.6 What is industrial sickness? Discuss the causes of industrial sickness in India and explain measures to minimize its impact on economic system.
   20

Q.7 What do you mean by social responsibility? Discuss social responsibility of business towards customers and employees.
   20
Q.1 a) **State whether the following statements are TRUE or FALSE:**
   i) Redeemable preference shares cannot be redeemed by issuing debenture.
   ii) Debenture holders are the creditor of the company.
   iii) A company cannot purchase its own debentures.
   iv) Dividend is to be paid out of profit.
   v) Goodwill is an intangible asset.

   \[1 \times 5\]

b) **Fill in the blanks:**
   i) Discount on the issue of share is in the nature of ________ loss.
      (Capital/Revenue)
   ii) A new company cannot issue its shares on ________.
      (Premium/Discount)
   iii) Preference share can be redeemed when they are ________ paid.
      (Partly/fully)
   iv) A debenture holder gets ________ from the company.
      (Bonus/Interest)
   v) Sinking find investment account always shows a ________ balance.
      (Assets/Liabilities)

   \[1 \times 5\]

**PART-A**

Q.2 P Ltd. issued 2,00,000 shares of ₹10 each at a premium of ₹3 payable ₹6 on application (including premium) ₹3 on allotment and the balance on first and final call. Application were received from 3,00,000 shares. Applications for 50,000 shares were rejected and allotment made on pro-rate basis to remaining. Mr. ‘X’, who was allotted 200 shares, failed to pay allotment and call money. These shares were forfeited and later on reissued @ ₹9 per share. Prepare cash book and pass necessary journal entries in the book of P Ltd.

\[10\]

Q.3 Prepare a summarized form balance sheet of a company as per Comapanied Act. 1956, taking imaginary figures.

\[10\]

Q.4 From the following information calculate the value of goodwill by super profit method:
   a) Average capital employed in the business ₹7,00,000/-.
   b) Net trading profit of the firm for the past three years:
      i) year ---- ₹1,47,600/-.
      ii) year ---- ₹1,48,100/-.
      iii) year ---- ₹1,52,500/-.
   c) Rate of interest expected from capital having regard to the risk involved 18% (normal rate).
   d) Fair remuneration to the partners from their services ₹12,000/- p.a.
e) Sundry assets - ₹7,54,762/- (excluding goodwill).
f) Sundry liabilities - ₹31,329/-.

**PART-B**

Q.5 Write short notes on the following:
a) Internal reconstruction of a company.
b) Calculation of purchase consideration. 5×2

Q.6 From the following information, prepare a consolidated balance sheet of H Ltd. and its subsidiary S Ltd.

Balance Sheet
As on 31st March 2014

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>H Ltd. ₹</th>
<th>S Ltd. ₹</th>
<th>Assets</th>
<th>H Ltd. ₹</th>
<th>S Ltd. ₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Share Capital:</td>
<td></td>
<td></td>
<td>Sundry Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity share of ₹10</td>
<td>72,000</td>
<td>30,000</td>
<td>Investment</td>
<td>96,000</td>
<td>48,000</td>
</tr>
<tr>
<td>each</td>
<td>48,000</td>
<td>18,000</td>
<td>2400 shares in</td>
<td>24,000</td>
<td></td>
</tr>
<tr>
<td>S Ltd.</td>
<td></td>
<td></td>
<td>S Ltd.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,20,000</td>
<td>48,000</td>
<td></td>
<td>1,20,000</td>
<td>48,000</td>
</tr>
</tbody>
</table>

Q.7 Give specimen of bank balance sheet on the basis of imaginary figures according to Banking Companies Act. 10
Q.1 Fill in the blanks:
   a) Leave travel concession is exempt to the maximum of _______ journeys in a block of years.
   b) Income from subletting of house-property is taxable under the head of ________.
   c) Loss from a speculation business of particular assessment year can be set off in the same assessment year from ________.
   d) The basic exemption limit in case of an individual being a senior citizen is of ________.
   e) Loss under the head house property can be carried forward for ________.

   State whether the following statements are TRUE or FALSE:
   f) Illegal income is no income as per Income Tax Act.
   g) HUF cannot be Not Ordinarily resident.
   h) Income of Local Authority is taxable as it is person as per Income Tax Act.
   i) All the perquisites are taxable in the hands of employees.
   j) Dividend received from an Indian Company is taxable at the special rate of 10%.

PART-A

Q.2 Explain the ‘terms the scope of total income’ as per residential status under Income Tax Act.  

Q.3 Mr. X submits the following information regarding his salary income which he gets from his company. Basic salary `15,000 per month, Dearness Allowance `5,000 per month (`2,000 p.m. enters into retirement benefits). City compensatory allowance `1,500 per month. Children Education allowance `600 per month for three children, reimbursement of medical expenses `25,000. He was entitled rent free accommodation in Muradabad where population is approximate 18,00,000. Compute the gross salary of Mr. X if the accommodation is owned by the company? Will it change if the accommodation is taken on rent by the company at `7,000 per month? 

Q.4 Explain Annual Value. What deductions are allowed from annual value in computing taxable income from house property?

PART-B
Q.5  “Under section 80 of I.T. Act 1961, the deductions are to be claimed by the assesse”. Discuss the main provisions with examples especially in connection with sections 80-D, 80-C and 80-U.  

Q.6  Explain in detail:  
a) Set Off and Carry Forward of Business losses.  
b) T. D. S.  

Q.7  Compute the total income and tax liability for the A.Y. 2017-18 of Mr X and Mrs. X from the following information:  

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Salary income of Mrs. X</td>
<td>3,30,000</td>
</tr>
<tr>
<td>b) Income from profession of Mr. X</td>
<td>4,90,000</td>
</tr>
<tr>
<td>c) Income of minor son A from company deposits</td>
<td>25,000</td>
</tr>
<tr>
<td>d) Income of minor daughter B from special talent</td>
<td>38,000</td>
</tr>
<tr>
<td>e) Interest from bank received by B on deposit made out of her income from talent</td>
<td>8,000</td>
</tr>
<tr>
<td>f) Gift received by B from friend of Mr. X</td>
<td>10,500</td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2017  
M. Com.— First Semester  
CORPORATE COMMUNICATION (MC-GE-01)

Time: 2 hrs.  
Max Marks: 50  
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from PART-A and TWO questions from PART-B. Each question carries equal marks.

Q.1 Define the following:  
a) Memo.  
b) Annual report.  
c) Grapevine.  
d) Negotiation.  
e) Communication.  
   2x5

PART-A

Q.2 What is the importance of communication skills? Explain the types of communication skills in detail.  
   10

Q.3 Discuss the communication process with the help of a diagrammatic representation.  
   10

Q.4 Write a letter to a well-known courier company, complaining against the irresponsible handling of some of your goods that you had booked with them. Also claim compensation for the damaged goods.  
   10

PART-B

Q.5 Write a report about an incident of fighting between two employees of your department. Mention the date, time and cause of fight and action taken by the department.  
   10

Q.6 Write short notes on:  
a) Conflict resolution.  
b) Negotiation skills.  
   5x2

Q.7 Discuss the interview etiquettes (Do’s and Don’ts) in detail. Also elaborate the steps of preparation for interview in detail.  
   10
End Semester Examination, Dec. 2017
M. Com.–Second Semester
BUSINESS LEADERSHIP (MC-GE-06)

Time: 2hrs
Max Marks: 50
No. of pages: 1

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any TWO questions from Part-A and TWO questions from Part-B. Each question carries equal marks.

Q.1 Write short notes on:
   a) Importance of leadership.
   b) Present business trends.
   c) Leadership Styles.
   d) Team versus Group.
   e) Forces of change.
   2x5

PART-A

Q.2 “For any business organization, prime objective is to earn profit, social responsibility is not a part of their business domain.” Analyze and comment on this statement.  10

Q.3 What is the need of SWOT analysis? How company evolves appropriate strategy by evaluating different aspects of SWOT?  10

Q.4 What are the personality traits of effective leader and what sorts of behavior and attitude a leader should possess to be successful?  10

PART-B

Q.5 Why do people forms teams? Discuss the role of a leader in a team.  10

Q.6 What is the significance of values in an organization? “Ethics pay more profit in long term” comment on this statement.  10

Q.7 Define motivation and different theories of motivation.  10
End Semester Examination, Dec. 2017
B. Com (Hons.) & B. Com (Hons.) - Industry Integrated – Third Semester
BASICS OF PHOTOGRAPHY (MOOC-UGC-007)

Time: 2 hrs.  Max Marks:  50
No. of pages:  2

Note: Attempt **FOUTREEN** questions in all; **Q.1 to Q.10 are compulsory.** Attempt any **FOUR** questions from **Q.11 to Q.15.** Marks are indicated against each question.

**Multiple choice questions:**

Q.1 Monopod is:
   a) Single leg tripod  
   b) Body mounted  
   c) Camera trail  

Q.2 Red color under green light would appear:
   a) Green  
   b) Blue  
   c) Black  

Q.3 "Photography' comes from the Greek words PHOTOS and GRAPHOS, which mean:
   a) Light graphics  
   b) Light writing  
   c) Light drawing  

Q.4 What is a photon?
   a) A particle of light energy  
   b) A measure of light energy  
   c) A stream of light energy  

Q.5 Intensity of Fill light is:
   a) 10 KW  
   b) 25 KW  
   c) 20 KW  

Q.6 Who produced the first professional camera roll film?
   a) John Hershell  
   b) Fox Talbot  
   c) George Eastman  

Q.7 CMOS stands for:
   a) Central module open system  
   b) Complementary metal oxide semiconductor  
   c) Charged motion oxide semiconductor  

Q.8  AWB stands for:
   a) Automatic white balance
   b) Automatic wheel balance
   c) Array of white balancing

Q.9  F number represents:
   a) Camera opening
   b) Aperture
   c) Lens speed

Q.10 Shutter speed 1/250 means:
   a) 250 frames per second
   b) 250th part of A second
   c) 250 Seconds per frame

Q.11 What are the principles of photography? How does photography differ from photojournalism? Name the person who coined the word "photography".

Q.12 What is studio lighting? How it differs from other style of lighting? Explain it with examples.

Q.13 What do you understand by caption? How it plays a vital role in defining a photograph?

Q.14 You are shooting in exterior location of Himalayan Jungle. It is month of March and you are capturing the wildlife. What will be your manual camera settings to capture the motion of wild animals? Do you need any external accessories for your purpose, if yes, explain them?

Q.15 What is the working of a single lens reflex camera? Elaborate it with a diagram.