End Semester Examination, Dec. 2018  
BBA (G) IB – First Semester  
MANAGEMENT PRINCIPLES (2.102)  

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. All questions carry equal marks.  

Q.1  
i) Define any FIVE of the following:  
   a) Organization  
   b) Authority  
   c) Decentralization  
   d) Span of control  
   e) Strategy  
   f) Objectives  
   g) Key Management Skills  
   h) Social Responsibility  
   i) Decision  
   2x5  
i) Write short note on any TWO of the following:  
   a) Human Resource Planning  
   b) Levels of the conflict  
   c) Lewin Change Model  
   5x2  

PART-A  

Q.2  
a) What are the various steps involved in Management by Objective?  
   10  
b) Explain various roles of managers  
   10  

Q.3  
a) Write a detailed note on the principles of planning.  
   10  
b) Explain various levels of management  
   10  

Q.4  
a) What is the difference between programmed and non-programmed decision? Give an example to elaborate.  
   10  
b) Explain various managerial roles given by Mintzberg.  
   10  

PART-B  

Q.5  
Describe the concept of Managerial Control. Explain the prerequisites and control process of effective control taking any one aspect of an enterprise as an example  
   20  

Q.6  
What is Leadership? Why is there a need for leadership? Discuss the different styles  
   20  

Q.7  
Read the case discussed below and answer the questions that follow:  

Rohit Narang joined Apex Computers in September, 2018 after a successful stint at Zen Computers, where he had worked as an Assistant Programmer. Rohit felt that Apex offered better career prospects, as it was growing much faster than Zen, which was a relatively small company. Rohit joined as a Senior Programmer at Apex, with a handsome pay hike.  

Rohit joined Aparna Mehta’s five-member team. While she was efficient at what she did and extremely intelligent, she had neither the time nor the inclination to groom her subordinates. Time and again, Rohit found himself thinking of Suresh, his old boss, and
of how he had been such a positive influence. Aparna, on the other hand, even without actively doing anything, had managed to significantly lower his motivation levels.

a) What according to you, were the reasons for Rohit’s disillusionment? Answer the question using Maslow’s Hierarchy of Needs 

b) What should Rohit do to resolve his situation? What can a team leader do to ensure high levels of motivation among his/her team members?
Q.1 Answer (any two) of the following:
   a) “Management is the effective utilization of human and material resources to achieve the enterprise’s objectives”. Comment on it.
   b) Name the various functions which constitute the process of management and discuss each of them in brief.
   c) Explain the term ‘coordination’. What are the various techniques of coordination? 6×2

**PART-A**

Q.2 “Whatever a manager does, he does through decision-making.” Amplify the statement and describe the different steps in the process of decision-making. 12

Q.3 a) Discuss the limitations of planning. What measures would you suggest to overcome the limitations?
   b) Briefly explain the types of strategies that may be followed by modern business organizations.
   6

Q.4 Write short notes on (any two) of the following:
   a) Matrix organization.
   b) Functional departmentation.
   c) Project organization. 6×2

**PART-B**

Q.5 Explain the trait theory of leadership. Compare it with the situational theory. 12

Q.6 Why are organizational changes often resisted by individuals and group within the organization? How can such resistance be prevented or overcome. 12

Q.7 Explain the importance of control in a business enterprise in detail. Also, discuss its process and techniques used for effective control in the organization. 12
Q.1 Write short notes on the following:
   a) Needs, wants and demands.
   b) Marketing myopia.
   c) Business markets.
   d) Market potential versus market forecast.
   e) Differentiation versus positioning. 2x5

   PART-A
Q.2 a) “The aim of marketing is to make selling superfluous.” Do you agree with the statement? How is selling different from marketing? Illustrate with examples 5
   b) The intrusive nature of telemarketing, as well as reports of scams and fraud perpetrated over the telephone, has spurred a growing backlash against this direct marketing practice. Describe the telemarketing activities. Suggest the best practices for telemarketing success. 5

Q.3 a) Services marketing is different from traditional product marketing. What are services? Give two examples of services. What does goods-service continuum depict? 5
   b) The rural market has been growing steadily over the past few years and contributes about 50% of GDP in India. Do you agree? What are the reasons for growth of rural markets? 5

Q.4 a) Before entering the Indian car market, Toyota conducted a market research on the channel practices. For a car company, what are the necessary questions to be included in the market research study that the company should seek answer for? 5
   b) FMCG market size in India in 2017 was $57.4 billion. The top five FMCG companies had the following in 2017:

<table>
<thead>
<tr>
<th>FMCG Company</th>
<th>Sales (in Rs. billion)</th>
</tr>
</thead>
<tbody>
<tr>
<td>HUL</td>
<td>307.82</td>
</tr>
<tr>
<td>Patanjali</td>
<td>105.61</td>
</tr>
<tr>
<td>ITC</td>
<td>103.36</td>
</tr>
<tr>
<td>Nestle</td>
<td>91.59</td>
</tr>
<tr>
<td>Godrej</td>
<td>91.34</td>
</tr>
</tbody>
</table>

   Determine market share and relative market share of all the FMCG companies 5

   PART-B
Q.5 a) What does a customer buy, product or its benefits? Describe the product levels with examples. 5
   b) Marketing mix strategy changes in every phase of product life cycle. Describe the marketing mix strategy in every phase of product life cycle with examples. 5
Q.6  a) Firms must innovate to survive. Describe all the stages of new product development.

b) It is possible to have a brand without a business; It is almost impossible to have an enduring and profitable business without a brand. What is your understanding of a brand? How does a “brand” become a brand? What are the advantages of a brand?

Q.7  a) Distinguish between Distribution Management and Supply Chain Management with examples. What is the role of retailer in the supply chain?

b) Marketing communications is essentially a part of the marketing mix. What does it define? Distinguish between Marketing Communications and Integrated Marketing Communications.
End Semester Examination, Dec. 2018  
BBA (G) IB – First Semester  
BUSINESS COMMUNICATION (2.111 / 367.104)  

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. Marks are indicated against each question.

Q.1 Explain the following concepts briefly:  
a) Team.  
b) Meeting.  
c) Proxemics.  
d) Horizontal communication.  
e) Posture.  
f) Intonation.  
g) Pitch.  
h) Passive listening.  
i) Presentation.  
j) Visual aids.  

2×10

PART-A  

Q.2 a) “Feedback is the most important component in the communication process”  
Comment on the above statement and highlight the type of communication followed in a business scenario.  

10  
b) Discuss the barriers which make communication ineffective and incomplete.  

10  

Q.3 Write short notes on:  
a) Voice modulation.  
b) Body language.  
c) Oral presentations.  
d) Team communication.  

5×4  

Q.4 a) Discuss the different types of negotiations.  

10  
b) What points should be kept in mind while writing an e-mail?  

10  

PART-B  

Q.5 Explain the different types of listening. Discuss the barriers which make listening ineffective and suggest ways to overcome these barriers?  

20  

Q.6 a) What do you understand by “visual communication”? Give examples.  

10  
b) How can internet be used in an effective way? State its advantages and disadvantages for the user.  

10  

Q.7 Highlight the steps involved in planning a good presentation. What guidelines will you give a presenter to make his/her presentation effective and interesting?  

20
Q.1 a) Who is known as the father of modern digital computer?
b) Write the full form of DSS and TPS.
c) Name two network devices.
d) Define output. Explain the purpose of an output device.
e) Define the term Threat.

PART-A

Q.2 Differentiate between:
a) System software and Application software.
b) RAM and ROM.

Q.3 What is information system? Also explain various types of information systems in detail.

Q.4 Define the term ‘network’. Explain its advantages and disadvantages of a network in detail.

PART-B

Q.5 Explain ‘Decision Support System’ in detail. How does it improves the decision making process?

Q.6 Define e-Commerce. How it is different from traditional commerce?

Q.7 What is threat? Explain various threats to information system. Also explain some defence mechanisms in detail.
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**. Marks are indicated against each question.

Q.1 Write the short notes on the following:
   a) Inflation.
   b) Opportunity cost.
   c) Demand curve.
   d) Monopolistic competition.  

**PART-A**

Q.2 Explain the law of demand with the help of demand curve and demand schedule. Discuss the exceptions of the law of demand.  

Q.3 a) Discuss the main characteristics of monopoly.
   b) Define production possibility curve. Also discuss its shape and uses.  

Q.4 What is perfect competition? How are its price and output determined under perfect competition? 

**PART-B**

Q.5 a) Define functions and characteristics of money.
   b) Define GDP. Explain the three methods of calculating GDP.  

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

Q.7 a) Discuss fixed and flexible exchange rate system.
   b) Describe the concept of minimum wage legislation with the help of a graph.
Q.1 Answer the following questions:
   a) Calculate median for the series:
      108, 110, 100, 98, 115, 120
   b) Give an example of exclusive and inclusive series:
   c) If $a = 4$ and $d = 3$ then find $T_{20}$
   d) If $S.I. = 300$, $P = 2000$, $T = 3$ years then find $R$.
   e) If $2^{2y+1} \cdot 2^{y+2} = 512$ then find $y$.  

Q.2 a) Determine two consecutive even positive integers, the sum of whose squares is 100.  
   b) Simplify $\frac{(5) \times 25^{n+1} - (25) \times 5^{2n}}{(5) \times 5^{2n+3} - 25^{n+1}}$.  

Q.3 a) The sum of $n$ terms of two A.P.'s are in the ratio $\frac{8n+1}{2n+3}$. Find the ratio of the $7^{th}$ terms.
   b) Evaluate: $4 \times 2^3$.  

Q.4 a) At what rate of compound interest P.A. will ₹1,250/- amount to ₹1,800/- in two years?
   b) Draw the graph for $y = \log_3(x+2)$.  

Q.5 a) Define “statistics”. Write the functions and limitations of statistics in detail.
   b) What do you mean by classification? Write the different ways and types of classification.  

Q.6 The score of two batsmen $x$ and $y$ in 10 innings is given below:

<table>
<thead>
<tr>
<th>$x$:</th>
<th>28</th>
<th>39</th>
<th>45</th>
<th>36</th>
<th>41</th>
<th>40</th>
<th>30</th>
<th>38</th>
<th>44</th>
<th>32</th>
</tr>
</thead>
<tbody>
<tr>
<td>$y$:</td>
<td>105</td>
<td>108</td>
<td>110</td>
<td>109</td>
<td>100</td>
<td>98</td>
<td>115</td>
<td>116</td>
<td>119</td>
<td>99</td>
</tr>
</tbody>
</table>

Find:
   a) Who is a better batsman?
   b) Who is more consistent batsman?  

Q.7 a) Two dice are thrown simultaneously; find the probability of getting a total of 7 and 9.
   b) A box contains 10 light bulbs, 3 red, 2 yellow and 5 orange. A random sample of two bulbs is selected without replacement. Calculate the probability that the sample contains:
      i) 2 orange bulbs.
      ii) 2 bulbs of the same colour.
      iii) No red bulbs.
Q.1 Answer the following:

a) If \( 2^{x+1} \cdot 2^{x+3} = 1024 \); find \( x \).

b) If \( a = 3 \) and \( r = 2 \); find \( T_3 \).

c) Write the relation between two roots of a quadratic equation.

d) Write the difference between frequency and mode.

e) If \( P = 6000, R = 10\% \) and \( T = 3 \) years, find simple interest.

\[ 2 \times 5 \]

**PART-A**

Q.2 a) If \( x = 3^{2/3} + 3^{1/3} \); show that \( x^3 - 9x - 12 = 0 \).

b) If one root of the quadratic equation \( x^2 - 5x + k = 0 \) is 3, find the other root and also find the value of k.

\[ 5 \]

Q.3 a) If 3\(^{\text{rd}}\) term of an A.P. is 18 and 7\(^{\text{th}}\) term is 30, find the sum of 25 terms.

b) Find the sum of all numbers between 200 and 400 which are divisible by 7.

\[ 5 \]

Q.4 a) In what time will Rs. 1000 become Rs. 1331 at 10\% per annum compounded annually?

b) Find the difference between simple interest and compound interest on Rs. 7500 at 4\% per annum for 2 years, compounded annually.

\[ 5 \]

**PART-B**

Q.5 a) Define statistics. Write the functions and scope of statistics.

b) What do you mean by classification? Explain the different basis of classification.

\[ 5 \]

Q.6 a) Calculate quartile deviation and its co-efficient 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>
</tr>
</thead>
<tbody>
<tr>
<td>( f )</td>
<td>5</td>
<td>13</td>
<td>18</td>
<td>24</td>
<td>11</td>
<td>7</td>
<td>3</td>
</tr>
</tbody>
</table>

\[ 5 \]

b) Calculate standard deviation for the data given below:

<table>
<thead>
<tr>
<th>( x )</th>
<th>7</th>
<th>9</th>
<th>13</th>
<th>16</th>
<th>18</th>
<th>21</th>
<th>25</th>
<th>28</th>
</tr>
</thead>
<tbody>
<tr>
<td>( f )</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>8</td>
<td>4</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

\[ 5 \]

Q.7 a) In a single throw of 2 dice, determine the probability of getting a total of 7 or 9.

b) A problem of statistics is given to three students A, B and C whose chances of solving it are \( \frac{1}{2} \), \( \frac{1}{3} \) and \( \frac{1}{4} \). What is the probability that the problem will be solved?

\[ 5 \]
Q.1 Write an essay on (any one):
   a) Global warming.  
   b) Skill development.

PART-A

Q.2 Write the elements of good reading strategies.  
Q.3 What are the different research methodologies?  
Q.4 What are the important elements of writing a good paragraph?

PART-B

Q.5 What is literature review and explain the stages involved?  
Q.6 What is report writing and explain its structure?  
Q.7 What is APA? Write the APA format of referencing.
Q.1 Write short notes on the following:
   a) Values.
   b) Stress.
   c) Groups.
   d) Leadership.
   e) Negotiation.  2×5

**PART-A**

Q.2 Highlight the challenges faced by the managers when the behavior of people changes in the organizations. “Organizational behavior is interdisciplinary.” Comment on this statement.  10

Q.3 Write short notes on the following:
   a) Personality.
   b) Perception.  5×2

Q.4 a) Define the different types of stress with examples. Suggest ways to deal with stress.  5
   b) What role does motivation play in the workplace?  5

**PART-B**

Q.5 How are groups formed? Discuss the different types of groups being followed in organizations.  10

Q.6 a) Explain the different styles of leadership followed in organizations. Which style would you like to work under and why?  5
   b) How is conflict handled in the workplace?  5

Q.7 Write short notes on (any two) of the following:
   a) Stricture.
   b) Culture.
   c) Change.  5×2
Q.1 Write notes on the following:
   a) Vision statement.
   b) Diversification strategy.
   c) BCG Matrix.
   d) Corporate social responsibility (CSR).
   e) SWOT Analysis.

**PART-A**

Q.2 Organizations generally categorize environmental scanning into four areas, economic, political, social and technological. Explain all the areas including two more factors with relevant examples.

Q.3 Strategic management is concerned with making decisions about an organization’s future directions and implementing those decisions. Discuss all the elements of strategic management process.

Q.4 It is easier to point out examples of ‘bad’ governance than good governance. The most famous examples of bad governance are Satyam Computers, Kingfisher Airlines, Neerav Modi and many more. If these companies had more effective corporate governance system in place, these organizations would have contributed to the economic growth of the country. Discuss the concept and importance of corporate governance and explain what went wrong in afore mentioned companies.

**PART-B**

Q.5 Explain the concept of strategic control systems with suitable examples.

Q.6 Porter’s five forces analysis is a method managers use to analyze both internal and external environments of an organization. Discuss with suitable examples.

Q.7 “The key to the successful implementation of strategy is effective leadership”. Discuss along with the qualities of good corporate leader.
Q.1 Write short notes on (any four) of the following:
   a) Customer benefit package.
   b) Quality control.
   c) Inventory control.
   d) Productivity.
   e) Process layout.

PART-A

Q.2 a) Explain the term “Products and Services”. Bring out the difference between the two from production management viewpoint.  
   b) Explain the competitive priorities of operations strategy.  

Q.3 “Business trend have had great impact on production management”. Discuss in detail the trends and challenge of operations.  

Q.4 Machine A and B both are both capable of manufacturing a product. They compare as follows:

<table>
<thead>
<tr>
<th>Data</th>
<th>Machine A</th>
<th>Machine B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment</td>
<td>₹50,000</td>
<td>₹80,000</td>
</tr>
<tr>
<td>Interest on capital invested</td>
<td>15% per annum</td>
<td>15% per annum</td>
</tr>
<tr>
<td>Hourly charges (wages+power)</td>
<td>₹10</td>
<td>₹8</td>
</tr>
<tr>
<td>No. of pieces produced per hour</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Annual operating hours</td>
<td>2000</td>
<td>2000</td>
</tr>
</tbody>
</table>

a) Which machine will have the lower cost per unit of output if run for the whole year?  
b) If only 4000 pieces are to be produced in a year, which machine would have the lower cost per piece?  

PART-B

Q.5 What do you mean by capacity planning? An automobile transmission-assembly factory normally operates two shifts per day, five days per week. During each shift, 400 transmissions can be completed under ideal conditions. What is the capacity of this factory?  

Q.6 a) What is inventory management? Explain the different costs associated with inventory.  
b) Write a short note on ‘EOQ analysis’.  

Q.7 Explain the characteristics of quality. Also, explain different dimensions of quality.
End Semester Examination, Dec. 2018  
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.** Marks are indicated against each question.

Q.1 Answer the following questions:  
   a) Define “HRD”.  
   b) Write any two characteristics of successful human resource manager.  
   c) Explain the concept of international human resource management.  
   d) Write full form of OCTAPACE.  
   e) Define “HR Audit”.  
   f) Explain the term promotion/transfer.  
   g) Distinguish between “time wage” method and “piece wage” method.  
   h) What is strategic human resource management?  

**PART-A**

Q.2 What do you understand by human resource management? Explain the objectives and functions of human resource management.  

Q.3 Distinguish between recruitment and selection. Explain the steps involved in the selection process.  

Q.4 Write short notes on the following:  
   a) Job analysis.  
   b) Social security.  

**PART-B**

Q.5 Discuss the term performance appraisal. Explain the different methods of performance appraisal in detail.  

Q.6 Write short notes on the following:  
   a) Sources of recruitment.  
   b) Healthy and safe workplace.  

Q.7 a) Explain in detail the various methods of training and development.  
   b) What are the advantages and disadvantages of rewards and remunerations?
End Semester Examination, Dec. 2018  
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. All questions carry equal marks.

Q.1 Answer the following questions in brief:  
a) What is Multichannel retailing?  
b) Differentiate between supermarket and hypermarket.  
c) Experiential retail of late has become a popular way to attract customers at brick and mortal locations. What is it?  
d) Discuss in brief any two latest retail techniques used by retailers these days.  
e) What do you understand by the term “gross merchandise value?”

PART-A

Q.2 Retailing in Indian continued to grow strongly in 2016. What is the retailing potential in India? Give briefly the characteristics of general merchandise retailers. Discuss some of the factors affecting customer buying behavior. 10

Q.3 What do you understand by strategic planning process? Discuss in detail. 10

Q.4 What is retail market strategy? How is the target customer identified? How important is retail format in devising a retail market strategy? How do retailers achieve sustainable competitive advantage? 10

PART-B

Q.5 Briefly describe the following in context of retail management:  
a) Supply chain management.  
b) Information Systems. 5x2

Q.6 Describe the term ‘Retail merchandising’. How do we develop a retail merchandise plan? 10

Q.7 a) Why is a competitive advantage of “lowest price” a dangerous position to have? 5  
b) Mention the importance of retail communication mix for any one electronic product.5
End Semester Examination, Dec. 2018
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. Marks are indicated against each question.

Q.1 Explain (any five):
   a) Expatriates.
   b) Political systems.
   c) Import substitution industrialization.
   d) Specific versus ad valorem tariff.
   e) Public-private partnership model.
   f) Purchasing power parity.

   PART-A

Q.2 a) One of the dimensions of political system is democracy as opposed to totalitarianism. Distinguish between these dimensions with examples. 5
   b) A nation’s political system and its economic systems are interconnected. Describe the economic systems with appropriate examples. 5

Q.3 Why do countries trade the products they do? Explain Comparative Advantage theory with examples. 10

Q.4 Governments recognise that their respective nations will benefit from lower trade barriers between them but neither government is willing to lower barriers. Why? How is such a deadlock resolved? 10

   PART-B

Q.5 a) Trump has just pushed the world toward irrelevance. Do you agree? Why? 10
   b) What is ethics? What are the ethical issues in international firms? 10

Q.6 Describe all the possible ways of entering foreign markets with examples. 10

Q.7 a) 15,000 tonnes steel rebars were dumped from China on Indian shores. How are normal value and export price defined in such dumping? What is the relevance of dumping margin? 5
   b) What is GST? What are the standard GST rates in India? Distinguish among CGST, SGST and IGST. 5
Q.1 Write short notes on the following:
   a) Globalization of production.
   b) Hawala.
   c) Characteristics of developing countries.
   d) Open economy.
   e) Spot versus forward exchange rates.  

**PART-A**

Q.2 a) Companies move some of the headquarters of their global business to foreign locations. How much such moves benefit the company? What does it tell you about the nature of true global businesses?  
   b) It has been argued for some time that the tastes and preferences of consumers in different nations are beginning to converge on some global norm, thereby helping to create a global market. What does this phenomenon depict? How is it helping the companies?  

Q.3 a) How do countries make the change from a centrally planned or mixed economy to a free market economy? Illustrate it with an Indian example.  
   b) How does public-private partnership model function? Illustrate it with a few examples.  

Q.4 a) What incentive does China have to open its markets to foreign products? Why might China resist such a move? How is Mercantilism a bankrupt theory that has no place in the modern world?  
   b) Adam Smith attacked the mercantilist assumption that trade is a zero-sum game. How is his theory be termed as positive-sum game? Illustrate with examples.  

**PART-B**

Q.5 a) Distinguish between administrative and anti-dumping policies with appropriate examples. How is dumping margin determined?  
   b) Explain IGST, CGST and SGST with examples. What is applicable if you have exported handbags to Europe?  

Q.6 a) Although international institutions such as the WTO have been moving the world toward a free trade regime, success has been less than total. Countries have found the solution in regional economic integration. How does it help? Give two examples of trading blocs.  
   b) Distinguish among joint ventures, manufacturing and assembly operations with examples.  

Q.7 a) Illustrate functions of foreign exchange market with appropriate examples.  
   b) Explain the economic theories of exchange rate determination with examples.
Q.1 State whether the following statements are TRUE or FALSE:
   a) Value of goods and services produced in a nation is called GDP at market price.  
   b) In measurement of GDP, the taxes are to be taken.  
   c) The rise in prices of all commodities is called inflation.  
   d) Building a house is an investment.  
   e) Fiat money is acceptable as ordered by the Govt.  
   f) Fixed exchange rates charge very frequently.  
   g) If real exchange rates are high, then export will be more if inflation is more.  
   h) RBI can change the CRR to regulate money supply.

Fill in the blanks:
   i) The relationship between devaluation and ________ is called J-curve.  
   j) Safety, standard terms are used for __________.

PART-A

Q.2 What do you mean by CPI? How do CPI and GDP deflator differ?  

Q.3 What do you mean by inflation? What are the uses of CPI?  

Q.4 Explain Phillips curve. What are the various types of unemployment? What are its causes?  

PART-B

Q.5 What do you mean by devaluation? How devaluation affect the trade deficit in the J curve? Explain all the steps.  

Q.6 What do you mean by aggregate demand and aggregate supply curve? What are the factors which cause shift in the demand curve?  

Q.7 How do money supply and interest rate affect investments? What are the components of fiscal policy? How does it affect aggregate demand?
End Semester Examination, Dec. 2018  
BCA – Second Semester  
DATABASE SYSTEMS (BCA-2002)

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  
a) Properties of an object are stored as rows in a table. (T/F)  
b) A primary goal of a database system is to share data with multiple users.  
c) If there is a relationship between two tables, this indicates that ________.  
d) How does an outer join differ from inner join?  
e) A sub-table is just a portion of a larger table. (T/F)  
f) Which component of a DBMS is responsible for storing, retrieving and updating data?  
   i) Database Engine.  
   ii) Query Engine.  
g) After conceptually designing your database the information contained in a single class would normally be stored in a ________.  
h) Referential integrity constraints are used to ________.  
i) The command that indicates that a transaction has successfully complete and that changes must now be made permanent is ________.  
j) A primary key can point to more than one object. (T/F)  

UNIT-I

Q.2  
Write short notes on the following:  
a) Data independence.  
b) Applications of DBMS.  
c) Cardinality ratio.  

Q.3  
What are data models? Explain their different types.  

UNIT-II

Q.4  
a) What is SQL? Explain its important features.  
b) Determine the output when the following operations are applied on relations $R_1$, $R_2$ and $R_3$ given below:

\[
\begin{array}{c|c}
X & Y \\
\hline
A_1 & B_1 \\
A_2 & B_2 \\
A_3 & B_3 \\
A_4 & B_4 \\
\end{array}
\quad
\begin{array}{c|c}
A & B \\
\hline
A_2 & B_2 \\
A_6 & B_6 \\
A_7 & B_7 \\
A_3 & B_3 \\
\end{array}
\quad
\begin{array}{c}
A \\
\hline
\end{array}
\]

i) Union ($R_1 \cup R_3$)  
ii) Intersection ($R_1 \cap R_3$)  
iii) Cartesian cross section ($R_1 \times R_2$)  
iv) Difference ($R_1 - R_3$)  
v) Division ($R_1 \div R_3$)
Q.5  
a) What is DDL? How it is different from DML? Briefly explain guidelines for creation of a table.  
b) What are integrity constraints? Explain two types of integrity constraints with the help of an example.  

**UNIT-III**

Q.6  
a) Differentiate between BCNF and 3NF. Why BCNF is considered as a stronger form of 3NF.  
b) What are the problems caused by deadlock? Give a mechanism to detect deadlock.  

Q.7  
a) Discuss the multiversion techniques for concurrency control.  
b) Consider the relation R (A, B, C, D, E, F, G, H) with functional dependency set as  
   \[ FD = \{ A \rightarrow C; B \rightarrow CG; AD \rightarrow EH; C \rightarrow DF; A \rightarrow H \} \]  
i) Determine key for relation R  
ii) Decompose R into 2NF, 3NF and in BCNF.  

**UNIT-IV**

Q.8  
What do you mean by database security and database integrity? Are the two terms interrelated, if so then draw the suitable diagram in support of your answer.  

Q.9  
Why a transaction failed? What are the reasons for failure? How a failure transaction can be recovered? Explain.
CREATIVITY AND INNOVATION MANAGEMENT (BBA-003)

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. Marks are indicated against each question.

Q.1 Answer (any five) of the following briefly:
   a) Technological innovation.
   b) Agents of innovation.
   c) Brainstorming used as a creative problem-solving technique.
   d) Creative personality.
   e) Innovation versus invention.
   f) Creative abrasion versus creative resolution.

   2×5

PART-A

Q.2 a) What is innovative entrepreneurship? Differentiate between the characteristics of an entrepreneur and a manager.  
   b) How does creative officer manage, lead and orchestrate a creative organization? Differentiate between individual and organizational creativity. 

Q.3 a) What are the dimensions of creativity? How does cultural dissatisfaction drive change and innovation in an organization? 
   b) How is creativity used as a tool for gaining competitive advantage? 

Q.4 "Are films corrupting Indian youth?" You have been asked to find an answer by using creative problem-solving techniques. Which technique would be ideal to find an answer to the question given to you? How would you use the technique to arrive at an answer?  

PART-B

Q.5 When creative blocks surface, they can affect work, performance and well-being. What causes creative blocks? Describe the most common types of creative blocks and the ways to unblock them.

Q.6 Differentiate between convergent and divergent thinking. How are they used in our day-to-day life? Describe the traits of convergent and divergent thinkers.

Q.7 What are the core tenets of a creative process in the organisations such as Google and Pixar? How are people encouraged to give their opinions? How does a leader participate in the creative process?
End Semester Examination, Dec. 2018
BBA (GEN) / BBA (BANKING) – First Semester
BUSINESS ORGANIZATION AND MANAGEMENT
(BBA-101A / 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 Explain the following in brief:
   a) Objectives of sole proprietorship.
   b) Demerits of a Joint Stock Company.
   c) Functions of stock exchange.
   d) Business v/s employment.
   e) Objectives of business.
   f) Any two features of management.
   g) Span of control.
   h) Delegation of authority.
   i) Skills of a leader.
   j) Objectives of planning.

2×10

PART-A

Q.2 What do you understand by business combinations? Also explain its different forms along with the reasons for business combinations.

20

Q.3 "Partnership is a mutual agreement between two or more people for the purpose of doing a business to earn profit". Discuss the statement along with the merits and demerits of partnership.

20

Q.4 Discuss in detail the external and internal environmental factors which affect the functioning of a business.

20

PART-B

Q.5 Write notes on following:
   a) Significance of management.
   b) Process of planning.

10×2

Q.6 Write notes on the following:
   a) Techniques of decision making.
   b) Importance of leadership.

10×2

Q.7 "Controlling is comparing the actual performance of an employee with the standard performance". Discuss controlling along with the process and the techniques used for better control by an organization?

20
End Semester Examination, Dec. 2018  
BBA (General and Banking) — First Semester  
BUSINESS MATHEMATICS (BBA-102A / BBA-102 / BBA-1002)

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  
Answer the following:

a) Write in set-builder form: \{1, 3, 5, 7, 9\}

b) If \(a=8\) and \(r=2\); find \(T_8\).

c) What do you mean by upper triangular matrix?

d) If \(4^{3x+1} \cdot 4^{x+1} = 4096\); find \(x\).

e) What do you mean by equal and equivalent set?

f) Construct a 3x3 matrix whose elements are given by \(a_{ij} = i+j\).

g) If \[
\begin{bmatrix}
x & 3x-y \\
2x+z & 3y-w
\end{bmatrix}
\]
find \(x \& y\).

h) Differentiate \(w.r.t\): \(3x^2 + 9x + 5\).

i) If \(a=8\) and \(d=-2\); find \(T_{20}\).

j) If S.I. =240, R=10% p.a., T=2 years, find \(P\).  

**PART-A**

Q.2  
a) Prove that: \((A - (B \cap C)) = (A - B) \cup (A - C)\)

b) If \(A = \{1,2,3\}, B = \{2\}, C = \{3\}\); then verify that:

i) \(A \times (B - C) = (A \times B) - (A \times C)\)

ii) \(A \times (B \cup C) = (A \times B) \cup (A \times C)\)

c) There are 28 students who like to study Maths, 31 study English, 26 study Economics, 12 study both maths and English, 9 study maths and economics, 11 study both English and Economics and 3 study all the three subjects. Find, how many students study:

i) Maths only  
ii) Maths but not English  
iv) Atleast one of the three subjects.

**PART-B**

Q.3  
a) If \(x = 3^{2/3} + 3^{1/3}\), show that: \(x^3 - 9x - 12 = 0\).

b) The difference between S.I. and C.I. for a certain sum of money is Rs. 38 at 20% p.a. for 2 years. Find the principal.

c) Find the compound interest on Rs. 5000/- at 8% p.a. for \(\frac{1}{2}\) years if the interest is compounded semi-annually.

Q.4  
a) If \(3^{rd}\) term of an A.P. is 18 and \(7^{th}\) term is 30, find the sum of 25 terms.

b) Sum the series: \(5+55+555+........\). To \(n\) terms.

c) There are \(n\) A.M.’s inserted between 5 and 35 such that \(2^{nd}\) mean:; last mean \(=1:4\); find \(n\).

Q.5  
a) If one root of the equation, \(x^2 - px - 18 = 0\) is 3. Find the other root and also find the value of \(p\).

b) Divide 12 into two parts such that their product is 32.
c) Draw the graph for \( y = -x^2 + 9x - 18 \) and also find intercept of \( x \) and \( y \).

Q.6 a) Find the adjoint of the matrix \( A = \begin{bmatrix} 1 & 4 & 5 \\ 3 & 2 & 6 \\ 0 & 1 & 0 \end{bmatrix} \) and verify the theorem: \( (\text{adj.} A) = (\text{adj.} A).A. \)

b) Solve the following system of equations:
\[
2x + 8y + 5z = 5 \\
x + y + z = -2 \\
x + 2y - z = 2
\]

Q.7 a) If \( y = \sqrt[\log x]{\sqrt[\log x]{\sqrt[\log x]{\ldots}} \ldots} \infty \); prove that \( (2y - 1) \frac{dy}{dx} = \frac{1}{x} \).

b) Find the points of local maximum and local minimum of the function \( f(x) = 2x^3 - 15x^2 - 36x + 18 \).

c) Differentiate w.r.t. \( x \):
\[
\frac{x^2 - 1}{(x^2 + 7x + 1)}
\]
Q.1 Answer the following:
   a) List the characteristics of a computer.
   b) Define “Base”.
   c) MICR is:
      i) Input device.  ii) Memory device.
      iii) Output device.  iv) Communication device.
   d) Find the complement of 100110.
   e) What are the resources in computer system?
   f) Give two examples of application software.
   g) Write the full form of EBCDIC.
   h) _________ is the smallest memory unit.
      i) MM.  ii) Bit.
      iii) KB.  iv) Byte.
   i) Write any two applications of computer in education.
   j) \((ABC)_{16} = (\quad)_{2}\) 

\[1\frac{1}{2} \times 10\]

\[PART-A\]

Q.2 Define the computer system. Draw and explain its different units. 

15

Q.3 Answer the following:
   a) Subtract \((101)_{2}\) from \((1011)_{2}\)
   b) Add \((1011)_{2}\) and \((110)_{2}\)
   c) Convert \((AF02)_{16}\) in to decimal equivalent.
   d) Find binary equivalent of \((127.662)_{8}\)
   e) \((10000)_{2} = (\quad)_{10}\) 

3\times5

Q.4 Write short notes on the following:
   a) Primary memory.
   b) Input devices.
   c) Printer. 

5\times3

\[PART-B\]

Q.5 What is operating system? Give its examples as well as explain its functions and services. 

15

Q.6 What is computer network? Explain its advantages and disadvantages. 

15

Q.7 Discuss the applications of computers in medical field and healthcare. 

15
End Semester Examination, Dec. 2018
BBA (GEN) / BBA (BANKING) – First Semester
FINANCIAL ACCOUNTING (BBA-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. Marks are indicated against each question.

Q.1 Write short notes on the following (any two):
   a) Trading account.
   b) Opening stock and closing stock.
   c) Subsidiary book.
   d) BRS.

Fill in the blanks:
   e) Discount allowed is an __________.
   f) Net profit is ascertained by preparing __________ account.
   g) A __________ is an evidence of a transaction.
   h) Plant and machinery appearing in the balance sheet is a __________.
   i) __________ is original books of entry.

State whether the following statements are TRUE or FALSE with explanation:
   j) Owner is treated as separate entity.
   k) Accounting follow a systematic manner.
   l) Outstanding salaries is shown as an outstanding asset.
   m) Interest on drawings is deducted from drawings.
   n) Profit and loss account is also known as income statement.

PART-A

Q.2 a) Explain accounting concepts with examples.
   b) Show the accounting equation of the following:
      i) Commenced business with cash ₹50,000.
      ii) Purchased goods for cash ₹20,000 and credit ₹30,000.
      iii) Sold goods for cash ₹40,000, costing ₹30,000.
      iv) Rent outstanding ₹1000.
      v) Bought furniture for personal use ₹500.

Q.3 Journalize the following transactions and prepare ledger and trial balance as on March 2017.
   January 1, 2017: Cash in hand ₹1,00,000 and cash at bank ₹75,000.
   January 3, 2017: Purchased goods for ₹45,000.
   January 30, 2017: Purchased goods from Chander for ₹20,000 at trade discount of 10%.
   February 2, 2017: Paid ₹17,800 to Chander in full settlement of his account.
   March 28, 2017: Goods worth ₹5,000 given as charity.

Q.4 Explain the various methods of rectification of errors by giving suitable examples.

PART-B

Q.5 Attempt the following:
   a) Differentiate between capital and revenue receipts.
   b) State which of the following items will be changed to capital or revenue with explanation?
      i) ₹4,800 were spend on repairing a second hand machine.
ii) ₹800 were paid in connection with carriage on goods purchased.

Q.6 A machinery in purchased on 01-07-2015 for ₹3,20,000 and installed it at a cost of ₹30,000. On 01-10-2016 the enterprise purchased another machinery for ₹90,000 on 01-10-2017. It sold off the first machinery purchased in 2015 for ₹2,60,000 on the same date it purchased a new machinery for ₹1,80,000. Accounts are closed on 31st March every year. You are required to prepare machinery A/c for year 2015 till 2018 at depreciation 10%, per annum on original cost, when provision the for depreciation is not maintained.

Q.7 Show the following adjustments in final accounts.
   a) Closing stock ₹30,000.
   b) Provide 5% bad-debts on debtors ₹55,000.
   c) Prepaid taxes ₹500.
   d) Outstanding insurance premium ₹1,500.
Q.1 Answer the following questions:
   a) Give Marshall’s definition of economics.
   b) What are Giffen goods?
   c) Price of an ice-cream is Rs. 8.00 and demand is for 2 units of ice-cream. When price of ice-cream falls to Rs.4.00, demand extends to 6 units of ice-cream, calculate price elasticity of demand.
   d) Define ‘law of supply’.
   e) Write any two importances of the law of diminishing utility.
   f) Define marginal rate of technical substitution.
   g) Differentiate between fixed and variable cost.
   h) What do you understand by total revenue, average revenue and marginal revenue?
   i) What is theory of factor pricing?
   j) Mention any two features of monopolistic competition.

   **PART-A**

Q.2 Explain the law of demand. Why does demand curve slopes downwards to the right? Also explain the circumstances in which demand curve slopes upwards.

Q.3 a) Explain the law of diminishing marginal utility.
b) What do you mean by consumer’s equilibrium? Explain it with the help of utility analysis.

Q.4 State and explain the law of variable proportions. Also, explain the various stages of this law with help of a schedule and diagram.

   **PART-B**

Q.5 Discuss the various cost curves. How do they differ between short run and long run?

Q.6 Define ‘market’. What are the main forms of a market? Discuss the equilibrium prices under monopolistic competition in short and longrun in detail.

Q.7 Discuss the marginal productivity theory of distribution. How factor price is determined under imperfect competition?
Q.1 Answer the following questions:
   a) Differentiate between micro and macro economics.
   b) Draw a supply schedule and supply curve.
   c) Define ‘opportunity cost’.
   d) Price of an ice-cream is ₹8 and demand is for 2-units of ice-cream. When price of ice-cream falls to ₹4, demand extends to 6-units of ice-cream? Calculate price elasticity of demand.
   e) Define marginal rate of technical substitution.
   f) What do you mean by production possibility curve?
   g) What do you understand by total revenue?
   h) Draw an envelope cost curve.
   i) Write any two features of perfect competition.
   j) Define marginal physical productivity.

**PART-A**

Q.2 a) Is economics a science or an art? Discuss.  
   b) Discuss the importance and limitations of microeconomics in detail.

Q.3 a) Explain ‘law of demand’. Why does demand curve slope downward to the right?  
   b) Discuss the factors that determine price elasticity of demand.

Q.4 a) What is indifference curve? Discuss its properties in detail.  
   b) What do you mean by consumers equilibrium? Explain it with help of utility analysis.

**PART-B**

Q.5 a) Distinguish between external and internal economies of scale.  
   b) Discuss the various short run cost curves.

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

Q.7 Discuss the marginal productivity theory of distribution. How factor price is determined under imperfect competition?
End Semester Examination, Dec. 2018  
BBA (Gen) / BBA (Banking) - First Semester  
MANAGERIAL ECONOMICS (bba-108)

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) A long run is a time period where all factors of production are __________.
   b) Utility is the power of goods to satisfy human __________.
   c) Mr. Rakesh wanted to buy a shirt and had decided to pay Rs. 1800 for it, but he got a shirt for Rs. 1650 then the difference Rs. 150 is his __________.
   d) Market equilibrium occurs when demand and supply are ________.

   State whether the following statements are TRUE or FALSE:
   e) Managerial economics applies economic theory to business for decision making.
   f) The subject of economics is a social science.
   g) An increase in price of burgers will reduce the quantity supplied.
   h) Two indifference curves never intersect each other.
   i) Income elasticity of element for diamonds would be more than unitary.
   j) In peak load pricing different prices are charged for the same facility used at different points of time by same consumers.

   2x10

PART-A

Q.2  a) "Managerial economics is the integration of economic theory with business practice for the purpose of facilitating decision making and forward planning by management”. Explain.  
    10
   b) Given the following demand and supply functions. Find the equilibrium price and quantity in the market:
      Demand : QD=100-P  
      Supply  : P=10+2Qs  
    10

Q.3  a) With the help of suitable diagram, explain consumer equilibrium by ordinal utility theory.  
    10
   b) Write a detail note on 'reloaded preference theory.  
    10

Q.4  a) The production function of a firm manufacturing locks is given by  \( Q = 50\sqrt{L} \), where 'Q' is the output and 'L' is the labour input:
   i) Find the average and marginal product of a firm.
   ii) How many labour units will it take to produce an output of 100 nuts, 200 units and 300 units of locks?  
    10
   b) Distinguish economics and diseconomics of scale and suggest reasons behind economics of scale.  
    10

PART-B

Q.5  a) Use the graphical method to show the equilibrium of multiplant firm.  
    10
   b) Discuss the alternative forma of market in India.  
    10

Q.6  a) You are working for a large automobile manufactures who is facing low sale in recent post. You have been asked to design a pricing strategy for such situation. What will you do?  
    10
   b) Write a detail note on peak load pricing.  
    10
Q.7  a) “It is more advisable to form a company than a partnership firm”. Do you agree with this statement? Give justification for your answer.  
   b) Describe the purpose of regulation of business firm.
End Semester Examination, Dec. 2018  
BBA (GEN) / BBA (BANKING) – First Semester  
MANAGERIAL ECONOMICS (BBA-108)

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. Marks are indicated against each question.

Q.1 Answer the following questions in short:
  a) What is managerial economics?
  b) What do you understand by change in supply?
  c) The price of gold decreases. Will this affect the demand for gold? How?
  d) Define ordinal utility.
  e) Write any two reasons why Giffen goods constitute an exception to the law of demand.
  f) Initial supply of commodity X at price ₹25 is 10,000 kgs. At price ₹30, the seller is getting the supply of 12,000 kgs. Calculate the elasticity of supply.
  g) Write any 2 properties of indifference curve.
  h) TC = ________ + ________.
  i) What is meant by opportunity cost?
  j) What is meant by internal economies of scale?

Q.2 a) State and explain the law of supply. Are there any exceptions to the law of supply?  
  What are the assumptions of law of supply?  
  b) Define cross elasticity of demand. State its formula.

Q.3 a) Critically examine the revealed preference theory of demand.  
  b) Explain consumers’ equilibrium under utility analysis approach.

Q.4 a) Explain the law of variable proportion.  
  b) Complete the following table:

<table>
<thead>
<tr>
<th>Units of output</th>
<th>TFC</th>
<th>TVC</th>
<th>TC</th>
<th>MC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>100</td>
<td></td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td>30</td>
<td></td>
</tr>
</tbody>
</table>

PART-B

Q.5 a) What is price discrimination? What are the degrees of price discrimination?  
  b) Define monopolistic competition. What are the characteristics of monopolistic competition?

Q.6 a) What are the objectives of pricing policy?  
  b) Discuss the major factors involved in pricing policy.

Q.7 Discuss market failures, characteristics and the role of the government.
Q.1 Answer the following:
   a) What are the building blocks of multimedia?
   b) Define the terms: Hypertext and Hypermedia.
   c) State the purpose of the following html tags:
      \(<OL>, \langle img src \rangle, \langle font \rangle, \langle Br \rangle, \langle U \rangle\)
   d) Give the full form of the following abbreviations:
      GIF, JPEG.
   e) Define ‘Morphing’.
   f) What is the approximate file size in kilobytes of a 16 bit color image that displayed
      at a resolution of 640 x 480 pixels?

   \(2\frac{1}{2} \times 6\)

**PART-A**

Q.2 a) Define ‘multimedia’. What are the categories of multimedia?\hspace{1cm} \(7\)
   b) Explain the application of multimedia in detail. \hspace{1cm} \(8\)

Q.3 Write short notes on the following:
   a) Text editing and word processing tools.
   b) Input/Output devices.
   c) Painting and drawing tool. \hspace{1cm} \(5 \times 3\)

Q.4 a) Write a short note on ‘RTF’. \hspace{1cm} \(5\)
   b) Write the tags to create a website using html. \hspace{1cm} \(10\)

**PART-B**

Q.5 What is image? How still images can be created by a computer? Explain different
   formats for saving an image. \hspace{1cm} \(15\)

Q.6 What do you mean by lossless and lossy compression? Compute the Huffman code for
   the following:
   
   \[
   \begin{array}{ccccccc}
   \text{Symbol} & A & B & C & D & E & F \\
   \text{Count}    & 55 & 25 & 10 & 8 & 5 & 5 \\
   \end{array}
   \]

   \(15\)

Q.7 What is animation? Explain principles of animation in detail. \hspace{1cm} \(15\)
Q.1 a) **Answer the following questions:**
   i) Give an example of exclusive and inclusive series.
   ii) What do you mean by sample and census?
   iii) Define seasonal variations in “time series”.
   iv) What do you mean by quantity index number?
   v) Write the difference between frequency and mode.

   b) **State whether the following statements are TRUE or FALSE:**
   i) The coefficient of correlation is independent of origin and scale.
   ii) The coefficient of correlation \( r = \sqrt{b_{xy} \cdot b_{yx}} \).
   iii) Harmonic mean is the best average.
   iv) Median is the measure of variation.
   v) \( A \cdot M \cdot H \cdot M \cdot G \cdot M \).

**PART-A**

Q.2 a) What do you mean by statistics? What are the limitations of statistics? Explain primary and secondary methods of data collection.

b) Define “classification”. Explain the different ways and basis of classification by giving examples.

Q.3 a) Draw less than and more than Ogive curves 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>7</td>
<td>15</td>
<td>22</td>
<td>20</td>
<td>16</td>
<td>10</td>
<td>8</td>
<td>2</td>
</tr>
</tbody>
</table>

b) Draw a suitable bar diagram for the data given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Bank-A</th>
<th>Bank-B</th>
<th>Bank-C</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999</td>
<td>233</td>
<td>365</td>
<td>283</td>
<td>881</td>
</tr>
<tr>
<td>2000</td>
<td>301</td>
<td>484</td>
<td>473</td>
<td>1258</td>
</tr>
<tr>
<td>2001</td>
<td>303</td>
<td>668</td>
<td>402</td>
<td>1373</td>
</tr>
<tr>
<td>2002</td>
<td>365</td>
<td>992</td>
<td>536</td>
<td>1893</td>
</tr>
<tr>
<td>2003</td>
<td>416</td>
<td>1067</td>
<td>686</td>
<td>2169</td>
</tr>
</tbody>
</table>

Q.4 a) Calculate quartile deviation 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 and standard deviation 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>3</td>
<td>5</td>
<td>9</td>
<td>13</td>
<td>8</td>
<td>4</td>
<td>1</td>
</tr>
</tbody>
</table>
PART-B

Q.5  a) Calculate Karl-Pearson's coefficient of correlation for the following data:

\[ \begin{array}{c}
X: & 39 & 48 & 31 & 40 & 35 & 44 & 30 & 36 & 46 & 50 \\
Y: & 89 & 93 & 96 & 80 & 99 & 90 & 94 & 83 & 100 & 81 \\
\end{array} \]

b) Find Regression equation of \( y \) on \( x \) for the data given below:

\[ \begin{array}{c}
X: & 23 & 36 & 44 & 40 & 35 & 28 & 30 & 21 & 49 & 43 \\
Y: & 74 & 83 & 71 & 70 & 79 & 80 & 85 & 76 & 81 & 90 \\
\end{array} \]

Also estimate \( Y \), when \( X = 50 \).

Q.6  a) Discuss different types of index numbers. What are the uses and problems that arise in the construction of index number.

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

\[
\begin{array}{|c|c|c|c|}
\hline
\text{Commodities} & P_0 & Q_0 & P_1 \\
\hline
A & 31 & 18 & 28 \\
B & 28 & 11 & 23 \\
C & 36 & 23 & 29 \\
D & 41 & 14 & 34 \\
E & 30 & 12 & 18 \\
\hline
\end{array}
\]

Q.7  a) What are the components of time series? Explain the use of time series in business with given examples.

b) Fit a trend line by the methods of semi-averages and also calculate 3 yearly and 5 yearly moving averages for the data given below:

\[
\begin{array}{|c|c|}
\hline
\text{Year} & \text{Sales} \\
\hline
2001 & 102 \\
2002 & 105 \\
2003 & 114 \\
2004 & 110 \\
2005 & 108 \\
2006 & 116 \\
2007 & 112 \\
2008 & 119 \\
2009 & 117 \\
2010 & 111 \\
2011 & 120 \\
2012 & 118 \\
2013 & 121 \\
2014 & 115 \\
\hline
\end{array}
\]
End Semester Examination, Dec. 2018
BBA (General) — Second Semester
COMPANY ACCOUNTS (BBA-205/2003)

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  a) Fill in the blanks:
   i) A _________ is appointed by the court to realize the assets and pay off the liabilities at the time of liquidation. 1
   ii) A company is an _________ body _________ by law with _________ succession and _________. 4

b) State whether the following statements are TRUE or FALSE:
   i) Incase of oversubscription, shares are allotted on pro-rate basis. 
   ii) Debentures are not secured. 
   iii) At the time of liquidation, preferential creditors get their money before debenture holders. 
   iv) A company can redeem its partly paid shares. 
   v) Super profit = Average profit – Normal profit. 1×5

c) Answer briefly the following questions:
   i) Define “Underwriting” or “Authorized capital”.
   ii) Define “Liquidation”.
   iii) Define “Statutory companies” with examples.
   iv) Define “Goodwill of company”.
   v) Define “Forfeiture of shares”. 2×5

**PART-A**

Q.2  What is underwriting? Explain the various modes of winding up of the companies. 20

Q.3  What are the objectives and advantages of winding of the company? How much commission is payable to the underwriters? 20

Q.4  Give journal entries which a made at the time of application of shares, allotment, 1st and IInd calls, issues of shares to promoters and vendors on purchases of machinery. 20

**PART-B**

Q.5  What do you understand by liquidators final statement of accounts? When is it prepared and how? Also prepare Performa liquidator’s final statement of account. 20

Q.6  Madras textiles Ltd. went into voluntary liquidation on 31st December 2010, following information is available:
   Cash in hand ₹12,400
   The assets realized:
   Plant and Machinery ₹60,000
   Inventory ₹40,000
   Preferential creditors ₹4,500
   Unsecured creditors ₹1,50,000
   8% Debentures (Interest paid upto 30th June 2010) ₹40,000
   Liquidation Expenses: ₹2,510
Share capital 8000 shares of ₹10 each ₹80,000
Debentures were paid off on end December 2010. Liquidator’s remuneration agreed 2.5% on assets realized and 2% on amount distributed to preferential and unsecured creditors. Prepare liquidator’s final statement of accounts.

Q.7 Satyam Ltd. went into voluntary liquidation on 31st December 2010. The assets relied on the following sums:

- Plant and Machinery ₹80,000
- Furniture ₹25,000
- Investments ₹25,000
- Inventory ₹72,000
- Trade Receivables ₹28,000

Its liabilities were as under:

- Secured creditors (Secured on Plant and Machinery) ₹30,000
- 12% debentures (Interest paid up to 30th June 2010) ₹40,000
- Unsecured creditors ₹60,000
- Preferential creditors ₹15,000

Share capital 20,000 equity shares of ₹10 each ₹2,00,000

Expense on liquidation is ₹700. Liquidator’s remuneration 40% on assets realized and 2% on amounts distributed to preferential and unsecured creditors. Debentures were repaid on 31st March 2011. Prepare liquidator’s final statement of accounts.
End Semester Examination, Dec. 2018  
BBA (General / Banking) — Second Semester  
COMPANY ACCOUNTS (BBA-205/2003)

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 a) **Fill in the blanks:**  
   i) A _________ is appointed by the court to realize the assets and pay off the liabilities at the time of liquidation.  
   ii) A company is an _________ body _________ by law with _________ succession and _________.  

b) **State whether the following statements are TRUE or FALSE:**  
   i) In case of oversubscription, shares are allotted on pro-rata basis.  
   ii) Debentures are not secured.  
   iii) At the time of liquidation, preferential creditors get their money before debenture holders.  
   iv) A company can redeem its partly paid shares.  
   v) Super profit = Average profit – Normal profit.  

   1×5

c) **Answer briefly the following questions:**  
   i) Define “Underwriting” or “Authorized capital”.  
   ii) Define “Liquidation”.  
   iii) Define “Statutory companies” with examples.  
   iv) Define “Goodwill of company”.  
   v) Define “Forfeiture of shares”.  

   2×5

**PART-A**

Q.2 What is underwriting? Explain the various modes of winding-up of the companies.  

Q.3 What are the objectives and advantages of winding up of the company? How much commission is payable to the underwriters?  

Q.4 Give journal entries which are made at the time of application of shares, allotment, I\(^{st}\) and II\(^{nd}\) calls, issue of shares to promoters and vendors on purchases of machinery.  

**PART-B**

Q.5 What do you understand by liquidator’s final statement of accounts? When is it prepared and how? Also prepare Performa liquidator’s final statement of account.  

Q.6 Madras Textiles Ltd. went into voluntary liquidation on 31\(^{st}\) December 2010. Following information is available:  
   - Cash in hand: ₹12,400  
   - The assets realized:  
     - Plant and Machinery: ₹60,000  
     - Inventory: ₹40,000  
     - Preferential creditors: ₹4,500  
     - Unsecured creditors: ₹1,50,000  
   - 8% Debentures (Interest paid upto 30\(^{th}\) June 2010): ₹40,000  
   - Liquidation Expenses: ₹2,510
Q.7 Satyam Ltd. went into voluntary liquidation on 31st December 2010. The assets released the following sums:

- Plant and Machinery: ₹80,000
- Furniture: ₹25,000
- Investments: ₹25,000
- Inventory: ₹72,000
- Trade Receivables: ₹28,000

Its liabilities were as under:

- Secured creditors (Secured on Plant and Machinery): ₹30,000
- 12% debentures (Interest paid upto 30th June 2010): ₹40,000
- Unsecured creditors: ₹60,000
- Preferential creditors: ₹15,000
- Share capital 20,000 equity shares of ₹10 each: ₹2,00,000

Expense on liquidation is ₹700. Liquidator’s remuneration is 4% on assets realized and 2% on amounts distributed to preferential and unsecured creditors. Debentures were repaid on 31st March 2011. Prepare liquidator’s final statement of accounts.
End Semester Examination, Dec. 2018 
BBA — Second Semester 
MACRO ECONOMICS (BBA-206) 

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. Marks are indicated against each question. 

Q.1 Answer the following questions: 
   a) Define "Inflation". 
   b) What are open market operations? 
   c) What do you mean by primary or cash deposits? 
   d) Define "Multiplier Analysis". 
   e) Define "Marginal efficiency of capital". 
   f) Write the relation between multiplier and marginal propensity to consume. 
   g) What is consumption function? 
   h) Mention any 2 characteristics of MPC. 
   i) Define the term double counting in national income. 
   j) Define the term depreciation.  

PART-A 

Q.2 a) Differentiate between micro and macro economics. 10 
   b) Explain the importance and limitations of macro economics. 10 

Q.3 a) Illustrate with the help of a diagram the money flows in an open economy. 10 
   b) Discuss the precautions taken in estimation of national income. 10 

Q.4 a) Explain Keynes’ psychological law of consumption and bring out its importance in macro economic analysis. 10 
   b) What is marginal propensity to consume? What are its determinants? 10 

PART-B 

Q.5 What is fiscal policy? Discuss the main objectives of fiscal policy. Describe the instruments of fiscal policy. What are the limitations of fiscal policy? 20 

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

Q.7 a) Explain the causes of inflation. Describe measures to control inflation. 15 
   b) Discuss the various functions of RBI. 5
End Semester Examination, Dec. 2018  
BBA (G) IB – First / Third Semester  
ACCOUNTING PRINCIPLES (2.101)

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. Marks are indicated against each question.

Q.1 Write short notes on (any two): 
   a) Accounting concepts.  
   b) Perpetual inventory.  
   c) Classification of errors disclosed by trial balance.  

   PART-A

Q.2 Show the accounting equation for the following and prepare Balance Sheet:  
   a) Mr. X started business with cash ₹70,000/- and goods ₹10,000/-.  
   b) Purchased goods on credit ₹14,000/- from Mohan.  
   c) Withdraw cash from office for personal use ₹5,000/-.  
   d) Sold goods on credit (cost price ₹10,000) on ₹15,000/-.  
   e) Purchased furniture ₹2,000/-.  

Q.3 What is accounting? Explain the process of accounting with suitable examples.  

Q.4 Prepare Journal, ledger and Trial Balance for following:  
   January 1, 2016: Goods returned to Kamal ₹5,000.  
   January 5, 2016: Paid into bank ₹10,000.  
   January 26, 2016: Goods worth ₹1,000 destroyed by fire.  
   January 30, 2016: Outstanding rent ₹2,500.  
   February 15, 2016: Received ₹10,000 from Rahit on his account of ₹12,000.  

   PART-B

Q.5 What is cash flow statement? Explain various activities in cash flow statement with example.  

Q.6 Prepare the inventory store ledger of Fair Granary Co. under LIFO and FIFO method: January 2016:  
   January 1: Opening stock 200 pieces @₹20 each  
   January 5: Purchases 100 pieces @ ₹22 each  
   January 10: Purchases 150 pieces @ ₹24 each  
   January 20: Purchases 180 pieces @ ₹25 each  
   January 22: Issues 150 pieces  
   January 25: Issues 100 pieces  
   January 27: Issues 100 pieces  
   January 28: Issues 200 pieces  

Q.7 a) What is depreciation? Explain with example the difference between straight line and written down value method of depreciation.  
   b) Calculate annual depreciation and rate of depreciation with following information:  
      Cost of machinery - 250,000/-  
      Installation charges - 10,000/-  
      Estimated life - 5 Years  
      Residual value - 1,40,000/-
End Semester Examination, Dec. 2018  
BBA (General / Banking) – Second / Third Semester  
ORGANIZATIONAL BEHAVIOUR AND DEVELOPMENT (BBA-301)

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

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

Q.1 Write short notes on the following:  
a) Emerging trends in OB.  
b) Team building.  
c) Perception.  
d) Negotiation.  
e) Conflict management.  
f) Employee Empowerment.  
g) Group decision making.  
h) Coercion.  
i) Information Power.  
j) Organizational change.  

PART-A

Q.2 a) How does knowledge of organizational behavior, contribute to proper management of organizations? Explain with suitable examples.  

b) “Increasing workforce diversity in the organizations poses challenges and opportunities for managers.” Discuss the issue with appropriate examples.  

Q.3 a) “An organizational behaviour is interdisciplinary in nature” Comment on the given statement giving examples from an organization of your choice.  

b) What do you understand by the term motivation? How important is it to keep employees motivated?  

Q.4 Differentiate between the following:  
a) Perception and attitude.  
b) Type A and Type B personalities.  
c) Formal and informal organization.  
d) Power and Politics.  

PART-B

Q.5 a) What do you mean by organization culture? What culture is important in an organization to keep it highly productive?  

b) “Positive self-esteem is significant to overcome the stress”. Justify the statement with examples.  

Q.6 a) “Leadership is the process by which an executive directs, guides and influence the works of other” Explain. Also discuss the significance of leadership in management.  

b) Explain the various theories of personality with their implications in the field of management.
Microsoft has one of the lowest employee turnover rates in the IT industry; however, there is room for improvement. Top talent is currently leaving Microsoft to pursue internet start-ups or jumping ship to Google. The loss of these key employees represents a serious threat to the success of the Company in the future. Recognizing this problem, Microsoft is actively identifying its top talent and developing ways to make jobs more attractive.

Employee engaged appears to be the buzz in corporate America/studies show that employees who are engaged are more productive, profitable and customer focused and less likely to leave the organization. According to Dr. Beverly kaye, an expert on career issues in the workplace, what employees want is a relationship with their Managers, so Managers have to act more like coaches, not bosses. Some of the factors that always rank at the top with regard to what gets employees engaged and what they value in a job include career opportunities and development, great people to work with, and a great boss.

Microsoft is meeting the challenges of improving worker morale head on to retain its employees. My Microsoft is a program introduced by the company to provide some of the attractive amenities that other IT companies offer employees. This program will include a wide range of incentives focused on improving the working conditions and culture of the company, such as a set of lifestyle perks and a Management Development Program.

Microsoft’s new program is an initial step to improve the morale of employees, but only time will tell if this program is attractive enough to retain employees.

Q.7 Read the case study and answer the following:

a) What are the factors causing the brain drain at Microsoft? What can be done to reverse it?

b) Does Microsoft’s organizational structure have an impact on its organizational commitment levels? According to you, what can be done to further improve the commitment level in any organization?
End Semester Examination, Dec. 2018
BBA (GEN) / BBA (BANKING) – Third Semester
DATABASE MANAGEMENT SYSTEM (BBA-302)

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. Marks are indicated against each question.

Q.1 Answer in brief:
   a) Define field by giving suitable examples.
   b) Write the applications of big data.
   c) What is unique key?
   d) DML stands for __________.
   e) List symbols used in E-R diagram.
   f) What are the different types of data models?
   g) Write a short note on ‘multimedia database.
   h) Define ‘virus’.
   i) Write a sql command for inserting a record in a table.
   j) What are the different types of data model?  2×10

PART-A

Q.2 Define DBMS. List out the advantages and disadvantages of DBMS for an organization. 20

Q.3 Explain the various concepts of E-R model. Design an E-R diagram for a university by making your own assumption. 20

Q.4 Explain the following:
   a) Union operation in relation algebra.
   b) Join.
   c) Responsibilities of DBA.
   d) Rename operator. 5×4

PART-B

Q.5 Define normal forms. Write the advantages and disadvantages of normalization in detail. 20

Q.6 What is data mining? Explain the various steps involved in data mining. 20

Q.7 Write short notes on:
   a) Mobile database.
   b) Firewalls.
   c) Importance of recovery.
   d) Characteristics of data warehouse. 5×4
End Semester Examination, Dec. 2018  
BBA (GEN) / BBA (BANKING) – Third Semester  
COST AND MANAGEMENT ACCOUNTING (BBA-303)

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. Marks are indicated against each question.

Q.1 Write short notes on the following:  
a) Economic order quantity.  
b) Labor turnover.  
c) Cost reduction.  
d) Flexible budget.  
e) Cost allocation.  

4x5

PART-A

Q.2 Prepare cost sheet using the following information:  
Raw materials (opening stock) 60,000/-  
Raw materials (closing stock) 80,000/-  
Purchase of raw materials 4,20,000/-  
Direct expenses 1,00,000/-  
Direct wages 1,80,000/-  
Cleaning charges (factory) 2,000/-  
Factory Power 13,000/-  
Director’s fees 25,000/-  
Depreciation of plant 17,000/-  
Office rent 20,000/-  
Office printing and stationary 1,500/-  
Advertisements 7,000/-  
Sales commission 1,000/-  
Salesman’s Salary 8,000/-  
Debenture interest 6,000/-

A profit of 10% is to be realized on cost.  

20

Q.3 ‘Material control involves efficient functioning of several operations’. Explain.  

20

Q.4 Explain the following:  
a) Factory overheads.  
b) Under absorption of overheads.  

20

PART-B

Q.5 What is budgetary control? Explain the steps involved in the process of budgetary control. Give the objectives of budgetary control in detail.  

20

Q.6 What is standard costing? What are the applications of standard costing?  

20

Q.7 The marginal (variable) cost of a product is Rs. 300 per unit. H is sold for Rs. 350/- per unit. Fixed overheads are Rs.12,000/- per annum.  
Calculate the following:  
a) Break-even point for output.  
b) Break-even point for sales.  
c) Profit, if 400 units are sold.  


d) Number of units to be sold so that profit of Rs 10,000/- could be earned.
End Semester Examination, Dec. 2018  
BBA (GEN) / BBA (BANKING) – Third Semester  
HUMAN RESOURCE MANAGEMENT (BBA-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 Write short notes on the following:  
   a) HRM policy.  
   b) Career planning.  
   c) Job design.  
   d) Social security of employees.  
   e) Fringe benefits.  
   f) Characteristics of performance appraisal.  
   g) Necessities of a wage payment system.  
   h) Trade union.  
   i) SHRM.  
   j) Employee involvement.  

**PART-A**

Q.2 "Training programme improves skills of employees in an organization". Discuss the statement along with the importance and methods of training.  

Q.3 Explain human resource management along with the objectives and functions of human resource management in detail.  

Q.4 Write notes on following:  
   a) Process of human resource planning.  
   b) Recruitment and selection.  

**PART-B**

Q.5 Discuss wage and salary administration? Also, describe the process of establishing a sound wage and salary system along with the methods of wage payments to employees in an organization.  

Q.6 "It is necessary to measure the performance of employees to improve their performance as well to get desired output". Discuss the statement along with the process and methods of performance appraisal.  

Q.7 Write notes on following:  
   a) Importance of industrial relations.  
   b) Functions of a trade union.
Q.1 Answer the following questions in brief.
   a) Production as a system.
   b) Work measurement.
   c) Material management.
   d) ABC analysis.

PART-A

Q.2 Define ‘production management’. Explain its long term and short term objectives. 20

Q.3 Define ‘plant location’. What are the advantages and disadvantages of rural location, semi-urban location and city location? 20

Q.4 Write short notes on:
   a) Method study.
   b) Work study its prerequisites.
   c) Production to order.
   d) Difference between products and services. 5×4

PART-B

Q.5 Write short notes on:
   a) Just in time manufacturing.
   b) Aggregate planning. 10×2

Q.6 Define ‘material management’. What is the need for material management and explain its functions. 20

Q.7 a) Define ‘inventory control’. How can inventories be classified? 10
   b) Define ‘store keeping’. What are the functions of store keeping? 10
Q.1 Answer the following questions briefly:
  a) Define “Environmental analysis”.
  b) Write and explain the difference between capitalistic and mixed economic system.
  c) Define “Industrial licensing”.
  d) Explain the concept of EXIM policy.
  e) Write any two objectives of non-banking financial institutions.
  f) Write any two benefits of PM YUVA Yojana.
  g) Explain the concept of SWOT analysis.
  h) Differentiate between monetary policy and fiscal policy.
  i) Define “Stock exchange”.
  j) Discuss any two social responsibilities of business.  

**PART-A**

Q.2 Define “Business Environment”. Explain the various components of Business Environment with special reference to India.  

Q.3  
  a) Explain the consequences of industrial sickness.  
  b) Explain the government policy towards small scale industries in India. 

Q.4  
  a) Define “Balance of Payment”. Analyze the cause of adverse BOP in India and how it is corrected?  
  b) Critically evaluate globalization of Indian economy. 

**PART-B**

Q.5  
  “The multinational corporations are doing extremely well since 1991”. Do you agree? Discuss. 

Q.6  
  a) Explain the role of public sector banks in India.  
  b) Discuss the importance of foreign investment in the economic development of India. 

Q.7 Write short notes on the following:  
  a) Objectives of World Trade Organization.  
  b) Functions of IMF.
Q.1 Write short notes on \textit{(any four)} of the following:
  \begin{itemize}
    \item a) Cash flow.
    \item b) Classification of cost.
    \item c) Operating cycle.
    \item d) Permanent and temporary working capital.
    \item e) Operating leverage.
  \end{itemize}

\textbf{PART-A}

Q.2 Explain briefly the concept of Financial Management and the role that financial manager plays to manage the funds of the company.

Q.3 \begin{itemize}
  \item a) Mr. Priyansh expects to receive ₹2,50,000/- at the end of 3 years. What would be the present value if the rate of discount is 10%, where PVF is 0.75%.
  \item b) What is Capital Budgeting? Explain various techniques of Capital Budgeting.
\end{itemize}

Q.4 \begin{itemize}
  \item a) Explain briefly Net Income Approach of capital structure with example.
  \item b) The NOI of a company ₹2,00,000/-
    \begin{itemize}
      \item Capitalization rate 10%
      \item 8% Debt ₹4,50,000/-
    \end{itemize}
    Calculate the value of the firm and equity capitalization rate.
\end{itemize}

\textbf{PART-B}

Q.5 What is Working Capital? Explain the various motives for holding cash and how inventory management is carried in a manufacturing company?

Q.6 Explain briefly Internal and External sources to raise funds and what impact does selection of funds have on cost of capital and value of the firm.

Q.7 \begin{itemize}
  \item a) Explain the determinants of divided policy.
  \item b) Calculate the dividend growth rate from the following information:
    \begin{itemize}
      \item Current price of share ₹100/-
      \item Dividend per share ₹10/-
      \item Capitalization rate 12%
    \end{itemize}
\end{itemize}
Q.1 a) **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.
   ii) Target population is defined in terms of elements, sampling unit, extent and time frame.
   iii) A population which is being sampled is also called the universe.
   iv) Selection of every 15th subscriber to Business India is an example of random sampling.
   v) A total score can be calculated for each respondent by summing across his score for all the items.

   b) **Define (any five) of the following:**
      i) References
      ii) Level of significance
      iii) Validity
      iv) Normal Distribution
      v) Population
      vi) Chi-square

Q.2 Differentiate between the following:
   a) Exploratory and Descriptive research.
   b) Qualitative and Quantitative research.

Q.3 Explain and state the differences between probability and non-probability sampling. Give examples to elaborate the importance of sampling.

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.

Q.5 A researcher is interested in finding out why students at a large strength from college have decided to study Management. He is going to use a self-report questionnaire.
   a) Construct a research questionnaire comprising of 8 questions for this study.
   b) Explain one-strength in using closed questions in this study.
   c) Explain one weakness in using closed questions in this study.

Q.6 a) Write short notes on the following:-
   i) Acceptance and rejection range.
   ii) Small sample test.
   iii) Large sample test.
   iv) Multivariate analysis.

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

Q.7 a) State the importance of bibliography in research and elaborate any two advantages of bibliography.

   b) What should be the substance in research based reports? What should be the guidelines for these reports?
End Semester Examination, Dec. 2018
BBA (General and Banking) — Fourth Semester
MARKETING MANAGEMENT (BBA-405A)

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 Answer the following questions briefly:
   a) Suggest the stage of product life cycle where “harvesting strategy” could be used.
   b) What is consumer centric organization?
   c) Design appropriate distribution channel for i) flowers and ii) furniture.
   d) What do you understand by qualitative and quantitative research?
   e) List out the steps in marketing research process.
   f) State any two benefits of packaging of a product.
   g) Write a brief note on digital marketing.
   h) Who is the father of modern marketing?
   i) What do you understand by green marketing?
   j) Name any four types of retail formats available these days.

2×10

PART-A

Q.2 Assume yourself as the marketing manager of an automobile company “SPEED mobikes”. You are asked to market the brand within national boundaries. Elaborate on the different and innovative strategies you would use, including the 4ps selection to market your brand.

20

Q.3 What is the difference between market segmentation and product differentiation? Discuss what bases of segmentation you would choose for the following:
   a) A commercial radio station specializing in celebrity news/gossip and dance music.
   b) An exquisite luxury hotel in New Delhi.

20

Q.4 “A product goes through definite life stages just like living organisms”. With reference to the given statement, describe the various stages in a product's life cycle (PLC). Also, discuss about the various marketing strategies that could be used at these stages of PLC.

20

PART-B

Q.5 “Advertising is a massive, multi-million dollar project that’s having an enormous impact on child’s development. The sheer volume of advertising is growing rapidly and invading new areas of childhood, like our schools”. The result is only an outbreak of materialistic values among children, but also something failed “narcissistic (egotistic) wounding” of children. Nowadays, children have also become convinced that they're inferior if they don't have an endless array of new products’.

Answer the following questions related to above statement:
   a) Do you think it is ethical to advertise to children? Give reasons. Highlight the importance of ethics in advertising.
   b) Elaborate on any two advertisements which you recently saw and you feel are not adhering to ethics of advertising to children.

10×2

Q.6 a) Differentiate between the following:
   i) Wholesaling and Retailing.
ii) Skimming strategy and Penetration strategy.  

b) Suggest any four promotional tools for the following products: 
   i) A local jewellery store. 
   ii) Branded nail paint. 
   iii) A kid’s play school. 
   iv) Furniture shop. 
   v) Tomato ketchup. 

Q.7 Case Study 
Titan is a clear and undisputed market leader for watches in India—having overtaken HMT decades ago. It is however now trying to reposition as not just a watch company but as a lifestyle firm. The country’s largest watch manufacturer Titan is thus undergoing a major rebranding exercise. The company called for branding pitches from advertising agencies some time ago and “The Brand Union” was selected to work on this rebranding-repositioning project. Titan is planning to unveil the new identity in the second quarter of next fiscal year. As part of the rebranding exercise Titan may introduce some new product lines. Titan could also enter the mobile phones segment. “Fastrack” may introduce shoes and apparel. 

This will be Titan's first such exercise since its inception in 1987, which includes a complete overhaul of its brand architecture from being a watch maker to a lifestyle brand. From launching watches Titan has diversified into jewellery through its premium brands like “Tanishq and Gold Plus” and eye-wear through its youth brands “Fastrack” and its chain of prescription eyewear stores “Eye+”. “Fastrack” has also tried to introduce accessories like bags under its brand.

Titan feels that it is time for them to rebrand since it has had the same identity for decades. The new identity will try to retain the existing communicated values of trust and quality which Titan communicates, but also reflect the youth in a very progressive and Indian way. The company feels that if Swiss watches have done that successfully-why Titan can’t do so as well.

Titan has already built a younger, vibrant brand personality through its products and its advertising. But companies need to change with time to suit today’s evolved customer. As of now, it is unclear whether their brand ambassadors - actors Aamir Khan, Genelia D'Souza, Jacqueline Fernandez, Mahendra Singh Dhoni and Virat Kohli will continue to be part of the company’s advertising campaigns after the proposed makeover.

Answer the following questions related to above case study: 

a) What do you understand by term “Rebranding”?  

b) “Rebranding is an expensive affair”, why do you think Titan is planning such a major repositioning?

c) What are the perceived risks, as per you, associated with this rebranding?
End Semester Examination, Dec. 2018
BBA (General and Banking) — Fourth Semester
MARKETING MANAGEMENT (BBA-405A)

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 Answer the following questions briefly:
   a) Suggest the stage of product life cycle where “Harvesting strategy” could be used.
   b) What is consumer centric organization?
   c) Design appropriate distribution channel for flowers and furniture.
   d) What do you understand by qualitative and quantitative research?
   e) List out the steps in marketing research process.
   f) State any two benefits of packaging of a product.
   g) Write a brief note on digital marketing.
   h) Who is the father of modern marketing?
   i) What do you understand by green marketing?
   j) Name any four types of retail formats available these days.

\[2 \times 10\]

PART-A

Q.2 Assume yourself as the marketing manager of an automobile company “SPEED mobikes”. You are asked to market the brand within national boundaries. Elaborate on the different and innovate strategies you would use, including the 4ps selection to market your brand.

\[20\]

Q.3 What is the difference between market segmentation and product differentiation? Discuss what bases of segmentation you would choose for the following:
   a) A commercial radio station specializing in celebrity news/gossip and dance music.
   b) An exquisite luxury hotel in New Delhi.

\[20\]

Q.4 “A product goes through definite life stages just like living organisms”, with reference to the given statement, describe the various stages in a product’s life cycle (PLC). Also discuss about the various marketing strategies that could used at these stages of PLC.

\[20\]

PART-B

Q.5 “Advertising is a massive, multi-million dollar project that's having an enormous impact on child's development. The sheer volume of advertising is growing rapidly and invading new areas of childhood, like our schools”. The result is only an outbreak of materialistic values among children, but also something failed “narcissistic (egotistic) wounding” of children. Nowadays, children have also become convinced that they're inferior if they don't have an endless array of new products.

Answer the following question related to above statement:
   a) Do you think it is ethical to advertise to children? Give reasons. Highlight the importance of ethics in advertising.
   b) Elaborate on any two advertisements which you recently saw and you feel is not adhering to ethics of advertising to children.

\[10 \times 2\]

Q.6 Answer the following questions:
   a. Differentiate between the following:
      i) Wholesaling and Retailing.
ii) Skimming strategy and Penetration strategy.
b) Suggest any four promotional tools for the following products:
   1) A local jewellery store.
   2) Branded nil paint.
   3) A kid’s play school.
   4) Furniture shop.
   5) Tomato ketchup.

Q.7 **Case Study**

Titan is a clear and undisputed market leader for watches in India—having overtaken HMT decades ago. It is however now trying to reposition as not just a watch company but as a lifestyle firm. The country’s largest watch manufacturer Titan is thus undergoing a major rebranding exercise. The company called for branding pitches from advertising agencies some time ago and “The Brand Union” was selected to work on this rebranding-repositioning project. Titan is planning to unveil the new identity in the second quarter of next fiscal year. As a part of the rebranding exercise Titan may introduce some new product lines. Titan could also enter the mobile phones segment. “Fastrack” may introduce shoes and apparel.

This will be Titan's first such exercise since its inception in 1987, which includes a complete overhaul of its brand architecture from being a watch maker to a lifestyle brand. From launching watches Titan has diversified into jewellery through its premium brands like “Tanishq and Gold Plus” and eye-wear through its youth brands “Fastrack” and its chain of prescription eyewear stores “Eye+”. “Fastrack” has also tried to introduce accessories like bags under its brand.

Titan feels that it is time for them to rebrand since it has had the same identity for decades. The new identity will try to retain the existing communicated values of trust and quality which Titan communicates, but also reflect the youth in a very progressive and Indian way. The company feels that if Swiss watches have done that successfully—why Titan can’t do so as well.

Titan has already built a younger, vibrant brand personality through its products and its advertising. But companies need to change with time to suit today’s evolved customer. As of now, it is unclear whether their brand ambassadors - actors Aamir Khan, Genelia D'Souza, Jacqueline Fernandez, Mahendra Singh Dhoni and Virat Kohli will continue to be part of the company’s advertising campaigns after the proposed makeover.

**Answer the following questions related to above case study:**

a) What do you understand by term “Rebranding”?  

b) “Rebranding is an expensive affair”, why do you think Titan is planning such a major repositioning?

c) What are the perceived risks, as per you, associated with this rebranding?  

---

56/5
End Semester Examination, Dec. 2018
BBA (General and Banking) — Fifth Semester
PURCHASE AND MATERIAL MANAGEMENT (BBA-501 / BBA-5001)

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 following:
a) Make v/s buy decisions.
b) Evaluating supplier efficiency.
c) Right time.
d) Right quantity.
e) Standardization.
f) Inventory control of spare parts.
g) Codification of material.
h) Value analysis and engineering.
i) Transportation.
j) Disposal of scrap.

2x10

PART-A

Q.2 What do you understand by purchase management? Discuss the areas and objectives of purchase management.

20

Q.3 Explain the stages involved in the selection and development of a vendor. Also, explain the techniques used for vendor rating.

20

Q.4 "Negotiation is discussing or bargaining to reach agreement in business transactions". Discuss the statement in detail with its relevance to purchasing in an organization.

20

PART-B

Q.5 Write notes on following:
a) Value analysis and engineering.
b) Importance of materials management.

10x2

Q.6 Discuss the objectives of warehouse management. Also explain the points need to be taken into consideration while managing a warehouse.

20

Q.7 Write notes on following:
a) Store layout.
b) Materials handling

10x2
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 State whether the following statements or True or False:**

- a) A producer company is always a private limited company.  
- b) A company can alter its articles only after passing special resolution.  
- c) Every member of a company is essentially a shareholder of a company.  
- d) The maximum remuneration payable by a public company to its managing director in a financial year, cannot exceed 11% of net profits of the company.  
- e) A company shall hold at least 4 meetings of its Board of Directors every year.  

1×5

**Fill in the blanks:**

- f) A company may be wound up by the Tribunal if it fails to pay debt, amounting to ₹________ or more within 21 days of date of the demand made by any creditor.  
- g) Full form of NCLT is _________.  
- h) CIN is a ________ digits alpha numeric code issued to every company incorporated in India.  
- i) A company is required to hold its first AGM within ________ months from the date of its incorporation.  
- j) ________ is an example of credit rating agency in India.  

1×5

**Write short notes on the following:**

- k) Small company.  
- l) Shelf prospectus.  
- m) Small shareholder director.  
- n) Quorum of a company general meeting.  

2½×4

**PART-A**

**Q.2** a) What is meant by lifting the corporate veil? Discuss the statutory provisions under which it is assumed to be lifted.  

12

b) Write a short note on 'Doctrine of ultra-vires'.  

8

**Q.3** a) "A prospectus must state truth and nothing but truth". Do you agree? Explain.  

12

b) Discuss various ways of acquisition of a member in a company.  

8

**Q.4** a) What is an extraordinary general meeting? Discuss general provisions of Companies Act, 2013 relating to EGM.  

10

b) Discuss the Provisions of the Act with regard to proxy and resolution in a general meeting.  

10

**PART-B**

**Q.5** a) Who can be a director? How are the directors of a company appointed?  

14

b) Distinguish between 'managing director' and 'manager'.  

6

**Q.6** What is winding-up? Explain in brief various provisions under the Act relating to winding-up of a company by tribunal.  

20

**Q.7** Explain the following:

- a) Postal ballot.  
- b) Corporate identification number.  
- c) MCA-21  
- d) NCLT  

5×4
Q.1  a) State whether the following statements are TRUE or FALSE:
   a) An Indian company is always resident in India.
   b) Dividend paid by an Indian company outside India is taxable in India in the hands of a recipient.
   c) Casual income received by an assessee is fully exempt.
   d) Uncommuted pension received by Govt. employee is fully exempt from tax.
   e) Overtime allowance is taxable as “profit in lieu of salary”.
   f) Interest on securities is always taxable under the head of income from other sources.
   g) When income of minor child is clubbed with the income of the parent concerned, such parent will be allowed exemption to the extent of actual income clubbed of `1500/- per minor child which ever is less.
   h) If the assessee is engaged in the business of growing and manufacturing tea, 40% of the income of such business shall be treated as agricultural income.
   i) Advance tax is always payable in the assessment year after filing the return of income.
   j) Service tax has already been replaced by GST.

b) Write short notes on the following:
   i) Concept of service.
   ii) Meaning of value added tax.
   iii) Agriculture income.
   iv) Casual income.
   v) Clubbing of income.

Q.2  a) Write short notes on:
   i) Income.
   ii) Assessee.
   iii) CGST and IGST.

b) Mr. Ram who was born in India is staying in Canada since 1980. Under Indian income tax act explain any ten incomes which are exempted from tax for him. He came to India on 13.10.2016 and return on 29.03.2017. Determine his residential status for the assessment year 2017-18.

Q.3  a) Discuss the basis of charge under the head income from house property. Discuss the deductions which are available from the net annual value of the house property.

b) Mr. Mohan is a resident of India. He got capital gain `10,500/- from a house which he occupied for two years before the date of sale 31.07.2016. What will be the nature of this income under the head of income from capital gain? Discuss in short provision of such income under the head of income from capital gain.
Q.4  a) Discuss the circumstances when income of other persons included only in the Individual’s total income, keeping in mind the provisions under Indian Income Tax Act).  

b) Write short notes on:  
   Set off of capital losses  
   or  
   Set off of loss from house property  

10

PART-B

Q.5  a) Discuss the steps to computation of total income of an individual.  
b) Define “agricultural income”. Discuss the incomes which are partially agricultural and partially from business.  

15

Q.6  Write short notes on:  
a) PAN  
b) TDS on winning from lottery, crossword puzzle, cardgames.  
c) Due dates of advance payment of income tax.  
d) TDS on salaries.  

5x4

Q.7  a) What was the procedure for registration of dealers under the state VAT law?  
b) Discuss the nature and objectives of service tax.  

10

10
End Semester Examination, Dec. 2018
BBA (General and Banking) — Sixth Semester
INTERNATIONAL BUSINESS ENVIRONMENT (BBA-603)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
a) Define international business.
b) Write the full form of ASEAN.
c) Give two powers of World Bank.
d) Name any two trade blocs.
e) Define interest rate parity theory.
f) Write the full form of NAFTA.
g) Define FDI.
h) Who gave comparative cost advantage theory?
i) Give two assistance given by IFC to poor countries.
j) Give two factors affecting exchange rate.

Q.2 Discuss the scope of international business environment. Explain the various components of international business environment in detail.

Q.3 Define ‘economic integration’. Discuss the various types of economic integrations among countries in Europe, North America and Asia.

Q.4 Write short notes on:
a) IMF
b) Approaches to international trade.

Q.5 Write short notes on:
a) IFC
b) IDA
c) MIGA
d) EXIM Bank.

Q.6 What is a multinational corporation? How is it different from a global company, international company and transnational company?

Q.7 What is foreign direct investment? Explain its forms.
End Semester Examination, Dec. 2018
BBA (GEN)/ BBA (BANKING) – First Semester
BUSINESS ORGANIZATION (BBA-1001 /BBA-101)

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

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

Q.1 Answer in brief:
    a) Define business organization. 2
    b) Define social responsibility of business. 2
    c) What is trade? 2
    d) Write a brief note on HUF. 2
    e) State any two merits of sole proprietorship form of business organization. 2
    f) Name various types of co-operative societies. 1
    g) Give any two functions of stock exchange. 1
    h) CII stands for __________. 1
    i) Full form of SEBI _______. 1
    j) Define employment. 1

UNIT-I

Q.2 What is a business? Discuss the objectives and features of a business in detail. 15

Q.3 Define ‘business system’ and ‘business environment’. Discuss the interaction between business system and its environment in detail. 15

UNIT-II

Q.4 Define ‘role proprietorship’. Also discuss the objectives and importance of role proprietorship. 15

Q.5 Explain the factors that govern choice between sole proprietorship and partnership. 15

UNIT-III

Q.6 What is entrepreneurship and discuss its objectives? Also define the process of setting up a business organization in detail. 15

Q.7 Write short notes on:
    a) Reasons for choice of a suitable form of business organization. 8
    b) Entrepreneurial opportunities in contemporary business environment. 7

UNIT-IV

Q.8 Discuss the role and functions of FICCI in detail. 15

Q.9 Write short notes on:
    a) Social responsibilities of a business. 7½x2
    b) Objectives of SEBI. 7½x2
Q.1 
a) Fill in the blanks:
   i) A _________ is appointed by the court to realize the assets and pay off the 
      liabilities at the time of liquidation. 1
   ii) A company is an _________ body _________ by law with _________ 
       succession and _________. 4

b) State whether the following statements are TRUE or FALSE:
   i) Incase of oversubscription, shares are allotted on pro-rate basis. 1×5
   ii) Debentures are not secured.
   iii) At the time of liquidation, preferential creditors get their money before 
       debenture holders.
   iv) A company can redeem its partly paid shares.
   v) Super profit = Average profit – Normal profit.

c) Answer briefly the following questions:
   i) Define “Underwriting” or “Authorized capital”.
   ii) Define “Liquidation”.
   iii) Define “Statutory companies” with examples.
   iv) Define “Goodwill of company”.
   v) Define “Forfeiture of shares”. 2×5

PART-A

Q.2 What is underwriting? Explain the various modes of winding up of the companies. 20

Q.3 What are the objectives and advantages of winding of the company? How much 
commission is payable to the underwriters? 20

Q.4 Give journal entries which a made at the time of application of shares, allotment, I
st and II
nd calls, issues of shares to promoters and vendors on purchases of machinery. 20

PART-B

Q.5 What do you understand by liquidators final statement of accounts? When is it prepared 
and how? Also prepare Performa liquidator’s final statement of account. 20

Q.6 Madras textiles Ltd. went into voluntary liquidation on 31st December 2010, following 
information is available:
   Cash in hand ₹12,400
   The assets realized:  ₹60,000
   Plant and Machinery  ₹40,000
   Inventory ₹4,500
   Preferential creditors ₹1,50,000
   Unsecured creditors  ₹40,000
   8% Debentures (Interest paid upto ₹2,510
   30th June 2010)
Q.7 Satyam Ltd. went into voluntary liquidation on 31st December 2010. The assets relieded the following sums:

- Plant and Machinery: ₹80,000
- Furniture: ₹25,000
- Investments: ₹25,000
- Inventory: ₹72,000
- Trade Receivables: ₹28,000

Its liabilities were as under:

- Secured creditors (Secured on Plant and Machinery): ₹30,000
- 12% debentures (Interest paid upto 30th June 2010): ₹40,000
- Unsecured creditors: ₹60,000
- Preferential creditors: ₹15,000

Share capital 20,000 equity shares of ₹10 each: ₹2,00,000

Expense on liquidation is ₹700. Liquidator’s remuneration 40% on assets realized and 2% on amounts distributed to preferential and unsecured creditors. Debentures were repaid on 31st March 2011. Prepare liquidator’s final statement of accounts.
Q.1 Fill in the blanks:
   a) EXIM stands for _______.
   b) UTI is a _______ banking financial institution.
   c) The headquarter of world bank is in ________.
   d) E.P.Zs is stand for __________.  

1x4

Q.2 Whether the following statement are True or False:
   e) EOU stand for European Oriented Unit.
   f) Any country that is member of IMF, will automatically become the member of world bank.
   g) WTO was formed on 1st January, 1995.

1x3

Q.3 Answer the following questions in brief:
   h) Write any two components of Indian business environment.
   i) Mention any two features of liberalization.
   j) Explain any two functions of public sectors bank.
   k) Define social responsibility of business.

2x4

UNIT-I

Q.2 What do you understand by business environment? Discuss the environmental factors which affect the functioning of a business.  

15

Q.3 Define social responsibility of business and give its need. Explain the responsibility of business towards different interested groups. 

15

UNIT-II

Q.4 What do you understand by industrial sickness? What remedial measures are taken to strengthen such sick units? 

15

Q.5 a) Explain the features of new industrial policy.  
   b) Write a note on privatization of Indian economy.

7  8

UNIT-III

Q.6 Discuss in detail the objectives and features of New Foreign Trade Policy of India. 

15

Q.7 a) Discuss the main problems of India’s international trade.  
   b) Explain the role of SEBI. 

7½x2

UNIT-IV

Q.8 Discuss the role of globalization in the growth of Indian economy in detail. 

15

Q.9 Explain the organizational structure of WTO. Discuss the main functions and objectives of WTO. 

15
Q.1 Write short notes on the following:
   a) Marketing v/s selling concept.  
   b) Product positioning.  
   c) Target marketing.  
   d) Retailing.  
   e) Branding.  
   f) Any two importance of marketing information system.  
   g) Publicity v/s Advertising.  

UNIT-I

Q.2 What do you mean by market research? Discuss the process and methods of conducting a market research.  

Q.3 Write a note on the following:
   a) 4Ps of marketing.  
   b) External environmental factors.  

UNIT-II

Q.4 What do you understand by consumer decision making process? Also, describe the factors affecting the decision making process of a consumer.  

Q.5 Write a note on the following:
   a) Market segmentation.  
   b) Business buying behaviour.  

UNIT-III

Q.6 Discuss the different levels of a distribution channel. Also, discuss the functions of a distribution channel.  

Q.7 Describe the product line and product mix decisions in detail.  

UNIT-IV

Q.8 “Personal selling is the face to face interaction between a buyer and seller”. Discuss personal selling, its objectives and process.  

Q.9 Write notes on the following:
   a) Online marketing.  
   b) Green marketing.  

End Semester Examination, Dec. 2018
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  a) Fill in the blanks:
   i) “A contract without consideration is ________”.
   ii) “All contracts are agreements but all _______ are not contracts.”
   iii) A negotiable instrument drawn by minor is ________.
   iv) A bill of exchange payable to bearer on demand is ________.
   v) A substituted agent agent is appointed by ________.
   vi) The liability of the ________ is the primary liability.
   vii) ________ is the unique value for message or content.

b) Answer in brief:
   i) Mitigati of damages.
   ii) Dishonour of negotiable instruments.
   iii) Rights of unpaid seller.
   iv) Define voidable ‘contract’.
   v) Rights of surety against the creditor.

UNIT-I

Q.2  a) “A stronger to the consideration can sue but a stronger to contract cannot sue.” Explain.

b) “A contract caused by unilateral Mistake may be void, voidable or void.” Explain.

Q.3  “An acceptance to be effective must be communicated to the offerer”. Comment on this statement giving exceptions to, if any.

UNIT-II

Q.4  Distinguish between a holder and a ‘holder in due course’. Explain fully the privileges granted to a holder in due course’ under the negotiable instruments Act.

Q.5  Define the term ‘negotiable instrument. What are its essential elements?

UNIT-III

Q.6  What is the real test of an agency? Explain various modes of creation of agency in detail.

Q.7  What do you understand by ‘caveat emptor’ under the Sale of Goods Act, 1930? What are the exception to this rule?

UNIT-IV

Q.8  Define contract of guarantee. State and explain the circumstances under which a surety is discharged from his liability.

Q.9  a) Explain the liabilities of companies in Information Technology Act.
   b) Explain various issues covered and not covered in Information Technology Act.
End Semester Examination, Dec. 2018  
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.** Marks are indicated against each question.

Q.1  
a) Define Information.  
b) Define MIS.  
c) Name the different ways of making online payments.  
d) How can computer virus be a threat to information system?  
e) The characteristics of well defined system are ________ and ________.  

**UNIT-I**

Q.2  
What is data? How data is different from information? Explain how can information supports a company’s business process and decision making?  

Q.3  
What is information system? Discuss the characteristics and components of information system.  

**UNIT-II**

Q.4  
What is MIS? How it is associated with management? Explain with suitable example.  

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

**UNIT-III**

Q.6  
Write short notes on:  
a) Quality control.  
b) Implementation of information system.  

Q.7  
What do you understand by term planning? Why is planning important in information system?  

**UNIT-IV**

Q.8  
What are the different threats to information security? What preventive measure should be taken for the same?  

Q.9  
Write short notes on:  
a) Types of e-commerce.  
b) E-communication.
End Semester Examination, Dec. 2018  
BBA (General / Banking) – Sixth Semester  
TAXATION LAWS AND PRACTICES (bba-6001)

Time: 3 hrs.  
Max Marks: 75

No. of pages: 1  
Note: Attempt **FIVE** questions in all; **Q.1 is compulsory. Attempt at least ONE question from each UNIT.** Marks are indicated against each question.

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

a) Income from agriculture is __________. (taxable/tax-free)  
b) A company can be a __________. (non-resident/Not ordinarily resident)  
c) Any sum received by a member from the HUF is __________. (taxable/example)  
d) Monthly pension received by a Govt. employee is __________. (taxable/example)  
e) Income is taxable under the head, house property only when the assessee is the __________ of such house property. (owner/caretaker/tenant)  
f) The rate of the service tax was __________ of the value of the taxable services. (14%, 2%, 0%)  
g) Service tax code is __________ digit alphanumeric code. (15/25/2)  
h) VAT as its name suggests, is a tax on __________. (Value creation/value addition/value adjustment)  
i) A VAT invoice helps in determining the __________. (Input tax credit/Discount)  
j) Winning of lotteries is taxable under the head __________. (Income from salary/Income from other sources)

**Write short notes on:**

k) Service tax.  
l) Tax deducted at source.

**UNIT-I**

Q.2  
Write short notes on:

a) Residential status of an individual.  
b) Agriculture income and its partial integration.  
c) Gross total income.

**UNIT-II**

Q.3  
Discuss the incomes which are exempted for all individuals.

**UNIT-III**

Q.4  
a) Discuss the basis of charge under the head income from house property. Discuss the deductions which can be made from the annual value of the house property.  
b) Discuss how allowances are different from perquisites.

Q.5  
a) Can remuneration received by spouse of an individual be clubbed with his/her income? Also, state the provision in this context.  
b) Discuss the deductions which a salaried person can avail while calculating the taxable income.

**UNIT-IV**

Q.6  
What do you mean by value-added-tax? Discuss the variants of VAT.

Q.7  
What is the procedure for registration of dealer? Explain its provisions under state VAT law.

Q.8  
What is service tax? In light of GST, discuss merits and demerits of service tax.
Q.9 Write down the provisions related to service tax payment.
End Semester Examination, Dec. 2018
BBA (General / Banking) – Sixth Semester
SYSTEM ANALYSIS AND DESIGN (bba-6002)

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.** Marks are indicated against each question.

Q.1 Answer the following:
   a) Define the terms prototype.
   b) “Back up” refers to:
      i) Delays in production of outputs.
      ii) Accumulation of programs in memory.
      iii) Job scheduling failures.
      iv) Name of the above.
   c) Write two advantages of case tools.
   d) What is the significance of the phase risk analysis in spiral model?
   e) What is a decision tree? Explain with a suitable example.
   f) What is questionnaire?
   g) What is the difference between serviceability and functionality?
   h) Define data dictionary.
   i) What is testing?
   j) What are the types of forms?

**UNIT-I**

Q.2 a) What is SDLC? Explain all its phases.  15

Q.3 a) Who is a system analyst? Why does the need for a system analyst arise?
   b) Write about the types of CASE tools.  8 7

**UNIT-II**

Q.4 a) Define feasibility study. Explain different types of feasibility study.
   b) What is a decision table? Explain with examples.  8 7

Q.5 What is DFD? Explain the symbols used in a DFD. Draw a DFD for a payroll system. 15

**UNIT-III**

Q.6 Explain types of cohesion and coupling.  15

Q.7 a) What are the system acceptance criteria? Explain.
   b) Write a short note on ‘project management’.
   c) Mention the factors that need to be considered while designing reports.  5 5 5

**UNIT-IV**

Q.8 Who are the role players in the system testing process? How are white box testing and black box testing different?  15

Q.9 Write short notes on:
   a) Quality assurance.
   b) System maintenance.
   c) System implementation.  5×3
End Semester Examination, Dec. 2018
BBA (General / Banking) – Sixth Semester
FOUNDATION OF INTERNATIONAL BUSINESS (bba-6003)

Time: 3 hrs. \quad \text{Max Marks: 75}
No. of pages: 1

Note: Attempt \textbf{FIVE} questions in all; \textbf{Q.1 is compulsory, taking at least ONE question from each unit.} Marks are indicated against each question.

Q.1 a) Internet has increased the pace of globalization. \textit{(True/False)}
b) There is no need of promotional decision in domestic business. \textit{(True/False)}
c) What are 4Ps?
d) Labor and \_\_\_\_\_\_\_\_\_\_\_\_ are the two factors in factor endowment theory.
e) Subsidy is \_\_\_\_\_\_\_\_\_\_\_\_ barrier.
f) Whether specialization is there in the theory of comparative advantage. \textit{(True/False)}
g) Trade negotiations and dispute settlement are used in the multilateral organizations called \_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_.
h) World Bank provides commercial loan. \textit{(True/False)}
i) Expand UNCTAD.
j) Name two trade documents. \quad 1\frac{1}{2} \times 10

\textbf{UNIT-I}

Q.2 a) Differentiate between domestic and international business.
b) Explain the process of internationalization of business in detail. \quad 7\frac{1}{2} \times 2

Q.3 a) What are the basic objectives and determinant of FDI?
b) Explain turnkey projects as a method of international business entry. \quad 7\frac{1}{2} \times 2

\textbf{UNIT-II}

Q.4 Explain ‘factor endowment theory’ and ‘product life cycle theory’ in detail. \quad 15

Q.5 Explain any two tariff and non-tariff barrier of each. How does these barriers affect the import of any country? \quad 15

\textbf{UNIT-III}

Q.6 What are the various methods of international payments? Explain two of them with their merits and demerits in detail. \quad 15

Q.7 Write short notes on:
a) WTO
b) World Bank. \quad 7\frac{1}{2} \times 2

\textbf{UNIT-IV}

Q.8 Write short notes on:
a) Promotional decision.
b) International logistic decision. \quad 7\frac{1}{2} \times 2

Q.9 What do you mean by MNC? Discuss strategic orientation of MNCs in detail. \quad 15
End Semester Examination, Dec. 2018
BBA (BANKING) — First Semester
FOUNDATION COURSE IN BANKING AND FINANCIAL SERVICE
(BBA-B-106)

Time: 3 hrs.  Max Marks: 100
No. of pages: 5

Note: Attempt all questions.

- Q.1 to Q.55 carries ONE mark each.
- Other questions marks are mentioned against them.
Q.1 The word “money” is derived from the word ____________.
   a) Mint.  
   b) Monseta.  
   c) Moneta.  
   d) Moresta.

Q.2 The Chinese used ____________ as money.
   a) Grain.  
   b) Cattle.  
   c) Cowries.  
   d) Beads.

Q.3 What is the “Gold Standard”?
   a) Every gold coin is backed by specific amount of currency.
   b) Every currency is backed by specific amount of any precious metal.
   c) Every currency is backed by specific amount of gold.
   d) Gold is used as a means for every transaction.

Q.4 Today the world over, paper money is backed by the promise of the ____________ to pay an equivalent amount in the same paper currency.
   a) State Banks.
   b) Central government.
   c) Judiciary.
   d) Central Bank of the country.

Q.5 Which is the central bank of England?
   a) Bank of London.
   b) Bank of Great Britain.
   d) Bank of U.K.

Q.6 The three Presidency Banks were:
   b) Bank of Madras, Bank of Bengal,
   c) Bank of Bombay.
   d) None of the above.

Q.7 Which of the following are not the coin series of India?
   a) The Frozen Series.
   b) The Decimal Series.
   c) The Aluminium series.
   d) The Gold series.
Bank of Mumbai.
   c) Bank of Madras, Bank of Bengal, Bank of Bombay.
   d) None of the above.

Q.8 The ____________ was formed by the amalgamation of the 3 presidency banks.
   a) State bank of India.
   b) RBI.
   c) Imperial Bank.
   d) None of the above.

Q.9 The first set of nationalisation of banks happened in the year _______ and the second set in _______.
   a) 1959, 1970.  
   b) 1965, 1980.  

Q.10 ICICI bank, HDFC Bank, and Axis Banks are ____________ banks.
   a) Public sector.  
   b) Private sector.  
   c) Regional rural.  
   d) Foreign.

Q.11 The word “bank” is derived from the word ____________.
   a) Banquet.
   b) Banca.
   c) Bench.
   d) Bill of exchange.

Q.12 Why were banks nationalised?
   a) The government wanted to issue currencies.
   b) The government wanted to have power.
   c) The banks were unprofitable.
   d) The government wanted to provide banking and financial assistance to all.

Q.13 In which year was ICICI merged with ICICI bank?
   a) 2000.  
   b) 2002.  
   c) 1994.  
   d) 2004.

Q.14 Which series of coins is presently in use in India?
   a) The Aluminium series.
   b) The Naya Paisa Series.
   c) The Mahatma Gandhi series.
   d) The Britannia series.

Q.15 Which is the central bank of India?
   a) Central Bank of India.
   b) State Bank of India.
   c) Imperial Bank of India.
   d) Reserve Bank of India.

Q.16 Why did government allow private sector banks to be set up?
   a) They are more profitable.
b) They provide better customer service.
c) They would inject an element of competition in the banking industry.
d) They would provide more jobs.

Q.17 What is intangible money?
a) Money which cannot be stored.
b) Money when deposited in the bank.
c) Money which can be used as a store of value.
d) Money which can be felt by hand.

Q.18 What is financial intermediation?
a) Intermediating between the borrower and the lender of funds.
b) Intermediating between the bank and the borrower.
c) Intermediating between the government and the lender.
d) None of the above.

Q.19 What are the risks faced by savers?
a) Credit, Liquidity, default.
b) Credit, interest rate, liquidity.
c) Credit, interest rate, profit.
d) None of the above.

Q.20 What is the meaning of “portability” of money?
a) Money has a long life span.
b) Money needs to be carried by a porter.
c) Money is easy to carry.
d) Money can be divided into small units.

Q.21 What is the meaning of “durability” of money?
a) Money has a long life span
b) Money is easy to carry
c) Money can be divided into small units.
d) Money can be used a medium of exchange.

Q.22 What is credit risk?
a) Getting funds on credit.
b) Getting no funds on credit.
c) Risk of default by the borrower.
d) Different interest rate in the economy.

Q.23 Money needs to be _________ to be productive.
a) Stored. b) Invested.
c) Hoarded. d) Circulated.

Q.24 What is spread?
a) Spreading out the risk of money.
b) Difference between the rate charged to borrowers and the rate paid to depositors.
c) Distributing the profits among everyone.
d) All of the above.

Q.25 What is the meaning of unorganised sector?
a) Regulated by RBI.
b) Regulated by SEBI.
c) Unregulated sector.
d) None of the above.

Q.26 _____________ is the essence of financial intermediation.
a) Risk management.
b) Credit management.
c) Interest rate management.
d) None of the above.

Q.27 Why were DFIs set up?
a) To provide financial assistance for setting up various industrial ventures in India.
b) To provide free credit.
c) To provide funds to banks to lend.
d) To concentrate on developments in the state.

Q.28 An individual collects money from a large number of investors and invests in the equity market. What type of product is this?
a) Insurance.
b) Mutual fund.
c) Deposits.
d) None of the above.

Q.29 Mutual funds invest their resources in which markets?
a) Capital market.
b) Money market.
c) All of the above.
d) None of the above.

Q.30 What is the difference between banks and NBFCs?
a) NBFCs cannot issue cheque books, bank can.
b) NBFCs cannot participate in the settlement system, banks can.
c) NBFCs cannot accept savings or current deposits payable on demand, like a bank.
d) All of the above.

Q.31 __________, ____________, __________ are the core principles of banking.
a) Liquidity, Safety, Profitability.
b) Liquidity, Safety, Service Quality.
c) Liquidity, Secrecy, Safety.
d) All of the above.

Q.32 __________ are liability products.
a) Loans. b) Deposits.
c) Guarantees. d) Shares.

Q.33 Who fixes Savings account interest rates in banks?
a) RBI.
b) Government.
c) Banks.
d) Indian banks association.

Q.34 EEFC accounts are opened for which class of customers?
a) Importers.
b) Exporters.
c) NGO.
d) Government departments.

Q.35 Banks can pay interest on current account balances of ____________.
a) Regional rural banks and District rural development agency.
b) Proprietorship accounts
c) HUF.
d) Trusts.

Q.36 What is the threshold amount of interest beyond which banks charge TDS?
a) Rs. 5000.
b) Rs. 5001.
c) Rs. 20000.
d) None of the above.

Q.37 What is not true about bank FDs?
a) FDs can be prematurely broken.
b) FDs are for a fixed period.
c) No loan can be given against FDs.
d) TDS is applicable on interest earned.

Q.38 Which is not a feature of RD?
a) Instalment deposited monthly.
b) TDS is not applicable on interest.
c) Can be prematurely encashed.
d) Similar to a SIP in mutual fund.

Q.39 Who is a NRI?
a) Person of Indian origin living abroad
b) Foreign citizen who is a spouse of an Indian citizen.
c) Indian citizens living abroad for an indefinite period.
d) All of the above.

Q.40 What are the features of NRE account?
a) For NRIs only.
b) Money can be freely repatriated.
c) No tax is deducted on the interest earned.
d) All of the above.

Q.41 FCNR account can be opened in which currencies?
a) USD, GBP, EUR, YEN.
b) USD, GBP, EUR, INR.
c) GBP, EUR, HKD, ITL.
d) None of the above.

Q.42 RFC accounts can be opened for:
a) Resident Indians.
b) Foreign nationals.
c) Returning NRIs.
d) None of the above.

Q.43 What is LVR?
a) Loan to value ratio.
b) The portion of the value of the asset financed by banks.
c) Value of asset less margin.
d) All of the above.

Q.44 Banks create charge on various assets. The charge on fixed assets is called:
a) Pledge. b) Mortgage.
c) Hypothecation. d) Lien.

Q.45 The security offered to the bank can
be any of the following:
  a) Personal guarantee of a third person.
  b) Shares and securities.
  c) Land and building.
  d) All of the above.

Q.46 What is not a feature of consumption loan?
  a) Given for purchase of consumer durable item.
  b) Loan to be repaid in yearly instalments.
  c) Interest is charged on the reducing balance.
  d) Amount to be repaid in the initial years is high.

Q.47 Personal overdrafts and credit cards are given to:
  a) Corporates.
  b) NGOs.
  c) Individual.
  d) Partnership firms.

Q.48 The features of leasing are:
  a) For financing fixed assets.
  b) The bank owns the asset.
  c) Cost of the asset is recovered through rentals.
  d) All of the above.

Q.49 ECS credit is useful when:
  a) There are small number of beneficiaries.
  b) There is only one payment to be made.
  c) Large number of payments need to be made.
  d) Each transaction is of a very high value.

Q.50 A travel card is like:
  a) An ATM card.
  b) A debit card.
  c) Only B.
  d) Both A and C.

Q.51 A transaction is called a “transfer transaction” when:
  a) Both the payer and the payee have accounts in the same branch of different banks.

Q.52 The difference between a cheque and a bill of exchange:
  a) Cheque is always drawn on a banker.
  b) Cheque can be payable to bearer.
  c) Cheque is payable on demand.
  d) All of the above.

Q.53 Banking through alternate channels:
  a) Saves times for the customer.
  b) Customer always needs to have the latest mobile phones.
  c) Banker needs to send mails to all customers.
  d) Customer has to know English.

Q.54 Banks sell third party products:
  a) To act as a one stop shop for customers.
  b) To earn non-interest income.
  c) Both A and B.
  d) Only A.

Q.55 The services offered by banks as provider of other financial services are:
  a) Collection of taxes and bills, Demat accounts, advisory services.
  b) Collection of taxes and bills, Demat accounts, payment services.
  c) Collection of taxes and bills, Demat accounts, collection services.
  d) Collection of taxes and bills, Demat accounts, credit card services.

Q.56 Fill in the blanks:
  a) Financial Markets can be classified into ___________ and ___________.
  b) Repeat customers spend _______ percent more than newly acquired customers.
  c) It is _______ for an organisation to assume that if the customers’ complaints are low, the service extended to the customers is of _______ quality.
  d) Two important parts in reflective listening are ___________ and ___________.
  e) Taking ownership makes a ___________ impact on ___________ efficiency.
  f) Taking ___________ means promptly resolving customer queries. 2×10
Q.57 What are the various types of deposits that a customer can open with a bank?

Q.58 One model for buying behaviours is AIDA, where A, I, D and A stand for?

Q.59 Write the difference between the organized and unorganized financial sector. Give 3 examples of each

Q.60 List down five differences between the financial industry of yesterday and today.

Q.61 List down 5 differences between the Financial Industry of yesterday and today?
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 _______.

r) 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 is the role of RBI?

Q.7 List the 3 stages of Money Laundering.

Q.8 What is the changing role of banking sector?

Q.9 What is the difference between Debit Card and Credit Card?

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) RTGS  
   b) CRR  
   c) KYC  
   d) NEFT  
   e) SEBI
Q.1 Fill in the blanks:

a) ECS-credit is useful where there is a _________ debit and _________ credits.
b) CAP stands for _________ and CIP stands for _________.
c) Material alteration should be duly _________.
d) Amount in a deceased account is settled on the basis of _________, _________ or _________.
e) In LCC, the cheque is _________ and is payable at the same location or at the correspondent bank branch.
f) Order cheques are paid after _________ of the presenter.
g) In an individual account, authorization can be given by way of _________ and _________.
h) Banks must ensure _________ of customer's details except in the case of law and practice.
i) The full form of RBNL is _________.
j) _________, _________ and _________ are the three principal negotiable instruments.
k) A copy of the will certified by the court is called a _________.
l) A minor is represented by a _________ for all account related transactions.
m) A usance bill carries _________ days as _________.
n) _________ and _________ are mandatory requirements for opening accounts of joint stock companies.
o) Maximum number of partners allowed in banking business are _________.
p) FATF stands for _________.

Q.2 State whether the following statements are TRUE or FALSE:

a) The upload of data received from RBI is done so as to credit customer's account.
b) The banker will pay a cheque carrying customer's first signatures in spite of a change given by the customer at a later date.
c) Forgery is considered attempted if the cheque is signed by the customer but the signatures differ slightly from the bank records.
d) Existing customers may apply to add/delete someone's name or transfer/close the account.
e) The RTGS transaction report can be viewed in Staff Ware.
f) If a cheque is crossed, cash payment can be made.
g) The amount of cash to be taken out from the strong-room is based upon the transaction needs anticipated for the day.
h) Costs are higher when services are centralized.
i) Only retail customers can avail RTGS facility.
j) In the case of liquidation of a company, the court appoints an official known as “Receiver”.
k) In an inward clearing transaction, the drawee bank and the collecting bank are the same.
i) An undated cheque can be paid any day as deemed fit by the bank.
m) Retail explosion resulted in increase in the number of accounts and transactions in the bank branches.
n) Dormant accounts and inactive accounts are prone to frauds and therefore should be handled more carefully.
o) TAT for centralized banking is low.
Q.3 Select the correct answer:
   a) 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 these.
   b) Which of the following is not a Negotiable instrument?
      i) Bill of Exchange. ii) Cash Memo.
      iii) Cheque. iv) Promissory Note.
   c) Order cheque can be paid only:
      i) To the payee.
      ii) To the payee after identification.
      iii) When endorsed by the drawer.
      iv) Both ii) and iii) above.
   d) Banks can accept interest-free deposits in:
      iii) Recurring deposit. iv) Fixed deposit.
   e) Strong-room keys are retained overnight by the joint-custodians:
      i) With themselves.
      ii) At a nearby branch.
      iii) In a sealed cover with Branch Manager.
      iv) In the defender's safe allotted to them.
   f) Who can approach the bank for revalidation of demand draft?
      i) Beneficiary of DD. ii) Holder of DD.
      iii) Purchaser of DD. iv) Beneficiary and Purchaser jointly.
   g) Which of the following options belongs to indirect taxes?
      i) Service tax. ii) Wealth tax.
      iii) Income tax. iv) Securities transaction tax.
   h) By joint-custody, it is understood that:
      i) Both the joint-custodians are jointly responsible for cash.
      ii) Both of them gain access to the strong-room by turning in their keys.
      iii) Both of them carry the cash together.
      iv) None other than the joint-custodians are permitted to handle each activity of the branch.
   i) What is the period of notice given to the drawer of a dishonored cheque to enable him/her to make the payment?
      i) 7 days. ii) 15 days.
      iii) 30 days. iv) 3 months.
   j) What is the maximum amount upto which DDs can be issued against cash?
      i) ₹50000. ii) ₹10000.
      iii) ₹49999 (i.e.< 50000). iv) There is no limit.

Q.4 List the three stages of money laundering. 3

Q.5 Name any four modes of operation allowed in bank accounts. 4

Q.6 What are the prerequisites for centralization of processes in a bank? 3

Q.7 List down 5 reasons for which a cheque can be returned by the bank. 5

Q.8 Name any 5 documents that are essential for opening a Trust account. 5

Q.9 Identify the banker-customer relationship in the following type of banking transactions:
   a) Acceptance of deposits by the bank.
   b) Collection of cheques on behalf of the customer.
   c) Carrying out standing instructions of the customers.
d) Safe custody of an article.

e) Payee of a demand draft.
Q.1 Fill in the blanks:
   a) SMS Banking facility consists of ______ alert and ______ alert.
   b) ______ deposits are suitable for saving a fixed amount at regular interval.
   c) CAP stands for ______ and CIP stands for ______.
   d) Guidelines governing Money Laundering are stipulated in ______ act.
   e) Fixed deposits are repayable after the expiry of the specified term varying from ______ Days to ______ years.
   f) KYC stands for ______.
   g) Record of identification obtained under AML guidelines is to be retained for ______ years.
   h) Customers can be classified into ______, ______ and ______ risk customers.
   i) Suspicious transactions should be reported to ______ immediately.
   j) IRDA of India regulates ______ sector.
   k) LIC Act was passed in the year ______.
   l) One Rupee notes and coins are issued by ______.
   m) Money Laundering involves specific financial transactions to conceal ______, ______ and ______ of money.
   n) Banking Operations are looked after by the ______ Department of RBI.
   o) ______ was the chairman of the “Committee on Corporate Governance” set up by SEBI.
   p) The 8 Codes of Ethics were put forth by ______.
   q) Currently, Banking Ombudsman Scheme ______ (year) is in operation.
   r) SEBI Ombudsman takes up complaints specified in Section ______ of SEBI Act. 1×25

Q.2 State whether the following statements are TRUE or FALSE:
   a) Securities Contract Regulation Act was enacted in 1956.
   b) Setting up of independent Audit Committee is one of the recommendations of KBC.
   c) The time limit for filing complaint under BOS is 45 days.
   d) SBI is the Central Bank of India.
   e) There are 9 codes enunciated by AMFI.
   f) AML measures include identification of customer as per KYC norms.
   g) MLRO is responsible for reporting suspicious transactions to FIU.
   h) Job Card issued by NREGA is a valid document for identification under the expanded Notification of GOI.
   i) CIP is a set of processes approved by the Board of a bank.
   j) PEPs of foreign origin are medium risk customers.
   k) Administrators, Executors, POA/Mandate holders, C.A.s etc. can open accounts in Fiduciary capacity.
   l) FMC is the Regulator for Commodity Futures market.
   m) RBI commenced its operations on April 1, 1949.
   n) IRDA is a regulator for life insurance business only.
   o) RBI is the publisher of Monetary Data. 1×15

Q.3 Answer the following:
a) Name 5 specific objectives for which specialized institutions like IRDA, SEBI, PFRDA, FMC etc. have been created. 5
b) List down any five functions of RBI. 5
c) State two broad divisions of financial transactions undertaken through mobile phones. 2
d) Mention any four types of Social Media. 4
e) What are the three categories of cloud deployment models? Also name the three components of cloud computing. 6
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. 4
g) Mention any four methods by which Analytics help the Banking Industry. 4
i) List any five objectives of IRDA Act. 5

Q.4 Match the following:

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Banning of forward trading</td>
<td>1. Document used as proof of address</td>
</tr>
<tr>
<td>2. Administer provisions of the insurance acts</td>
<td>2. SEBI</td>
</tr>
<tr>
<td>3. Exchange manager and controller</td>
<td>3. IRDA</td>
</tr>
<tr>
<td>4. Staff training and maintenance of records</td>
<td>4. RBI</td>
</tr>
<tr>
<td>5. PAN Card</td>
<td>5. AML</td>
</tr>
</tbody>
</table>

Q.5 Select the correct answer:

a) SEBI became functional on -
b) Which of the following is not the role of RBI as promoter?
   i) Promotion of Cooperative Bank ii) Credit to Priority Sectors
   iii) Promotion of Import Credit iv) Promotion of Industrial Finance
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) Who among the following cannot lodge a complaint to the Insurance Ombudsman?
   i) Insurer ii) Insured
   iii) A proprietor of a trading concern iv) Managing Director of ABC Ltd.
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
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

86/5
iii) Export Credit and Guarantee Corporation
iv) Credit Guarantee Scheme for Agro-Industries

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

i) Which of the following documents do not comply with the account opening documentation requirements?
i) Customer’s visiting card
ii) Proof of communication address
iii) Self-cheque
iv) Pan card or Form 60/61

j) 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

2×10
Q.1 Answer the following questions:
   a) Define money market.
   b) Give the full form of NSDL.
   c) Name any two credit rating agency.
   d) Give two functions of SEBI.
   e) State any two objectives of RBI.
   f) Define dematerialization.
   g) Define mutual funds.
   h) State any two functions of commercial banks.
   i) What are marketable securities?
   j) Define primary market.

**PART-A**

Q.2 Discuss the role of Indian financial system.  

Q.3 Write short notes on:
   a) NBFI
   b) Commercial Banks  

Q.4 a) Discuss the meaning and primary functions of commercial banks.  
   b) Define SEBI. Give its powers.

**PART-B**

Q.5 What is stock exchange? Discuss the features and advantages of stock exchange.

Q.6 Write short notes on:
   a) Functioning of NSDL
   b) Merchant Banking  

Q.7 Explain the meaning, features and the types of mutual funds.
End Semester Examination, Dec. 2018
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:
   a) Define the term ‘money’.
   b) What do you understand by risk structure of interest returns?
   c) What do you mean by velocity of money?
   d) Define ‘money market’.
   e) Write any two primary functions of money.
   f) What is time deposit?
   g) Define the term ‘demonetization’.
   h) Write any two objectives of monetary policy.
   i) Write any two causes of inflation.
   j) Define the term ‘money lenders’. 2x10

   PART-A

Q.2 Discuss an overview of the Indian financial system. Also, mention its recent developments in detail. 20

Q.3 What are non-performing assets of the banks? What is the criteria to determine NPAs? Suggest measures to solve the problem of non-performing assets. 20

Q.4 a) Explain the independence of markets and interest rates. 10
   b) What do you mean by risk and term structure of interest rates? 10

   PART-B

Q.5 a) Discuss the structure of Reserve Bank of India. 10
   b) Explain the reforms in the banking sector in detail. 10

Q.6 a) Explain the basic issues of depository institutions in detail. 10
   b) What is the role of RBI in the Indian banking system? 10

Q.7 a) Discuss the essential and objectives of monetary theory. 10
   b) Write a note on international monetary regimes. 10
Q.1 Define the following terms briefly:
   
   a) Presentation.
   b) Posture.
   c) E-mail etiquette.
   d) Employment letter.
   e) Resume.
   f) Passive listening.
   g) Scanning.
   h) Feedback.
   i) Pitch.
   j) Skimming.

   **PART-A**

   Q.2 a) How is business communication different from personal communication? Explain the different types of communication followed in professional scenario.  
   b) How does grapevine help in making communication effective?  

   Q.3 Write short notes on the following:
   a) Reading skills.
   b) Speaking skills.
   c) Listening skills.
   d) Role of communication skills in business.  

   Q.4 What role is played by the 7Cs in making communication effective? What is the importance of “KINESICS” and “PROXEMICS” in communication? Explain in detail.  

   **PART-B**

   Q.5 As the CEO of a company write a circular to the staff of your department to call them for an urgent meeting. Also write an agenda of at least six points to discuss the falling sales of the company, employee absenteeism and employee attitude. Also, write the minutes of the meeting.  

   Q.6 a) As a regular customer of Amazon, write a claim letter for the torn T-shirts which were received by you. Specify the size, condition, colour and the inconvenience caused to you.  
   b) Write an application for the job of an assistant manager and along with your qualifications and experience, specify why you think you are best suited for the job.  

   Q.7 Write a detailed report about the survey carried out by you to analyze the reason for the falling sales of your product in the market. Also suggest ideas to improve the situation.
End Semester Examination, Dec. 2018
BBA (General and Banking) – Second Semester
WORKSHOP ON PERSONALITY DEVELOPMENT AND SOFT SKILLS
(BBA-GE-03A)

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. Marks are indicated against each question.

Q.1 Define briefly the following:
a) Ambiverts.
b) Agreeableness.
c) Synergize.
d) Extroverts.
e) Persona.
f) Influencing.
g) Etiquette.
h) Grooming.
i) Hygiene.
j) Body language. 2×10

PART-A

Q.2 “Personality development is a mix of many factors which influence an individual”. Highlight the factors with examples. Discuss the big five model of personality. 20

Q.3 “Self-Awareness is an important tool to develop personality”. How does it help employees to improve their performance and personality? Discuss with examples. 20

Q.4 a) “Competence mapping is done to select the right candidate for the right job”. Discuss the above statement. 10
   b) Who are the four stakeholders of 360° assessment? How does it help the individual? 10

PART-B

Q.5 “Problems are an inevitable part of life”. Discuss the stages in problem solving and discuss the different types of stress and suggest ways to deal with them. 20

Q.6 What points should be kept in mind before planning a presentation? What is meant by communication etiquette? Explain with examples. 20

Q.7 Write short notes on the following:
a) Time management.
b) Interpersonal skills.
c) Strategies for gaining power.
d) Preparing for an interview. 5×4
Q.1 **Answer in brief:**
   a) Define ‘firewall’.
   b) Expand EFT.
   c) What is a virus?
   d) Differentiate between debit card and credit card.
   e) Name two websites of B2C.  
   
   **Fill in the blanks:**
   f) Transacting online is safe if we have installed _________. (Virus/fireball)
   g) An example for payment gateway is ____________.
   h) One critical success factor in conducting e-marketing is to create an __________ website.
   i) __________ is an example of auction site.
   j) _________ is the world largest online consumer-generated video posting site.  
   
   **State whether the following statements are TRUE or FALSE:**
   k) The internet allow mass marketing to be replaced by customized marketing.
   l) A traditional business (such as Wal-Mart that have both an online and a physical presence on referred to as clicks and brick.
   m) Amazon is a good example of a business to business e-commerce model.
   n) E-mail is a method of exchanging digital messages from an author to one or more recipients.
   o) Paypal is a payment gateway that allow payment and transfer to funds through internet.  

**PART-A**

Q.2 “E-commerce is a transaction of buying and selling online”. Comment and illustrate its benefits and limitations in detail.  

Q.3 a) Explain payment gateway mechanism in detail.
   b) What are the risk involved in making online payments?  

Q.4 Write short notes on:
   a) E-governance and its limitation.
   b) 4 C’s of e-commerce.
   c) Types of e-commerce.
   d) Strategies adopted for e-governance.  

**PART-B**

Q.5 Discuss the different modes of electronic payment system with their advantages.  

Q.6 a) Define ‘cryptography’. What are different types of cryptography? How cryptography helps in providing security to an online user?
   b) What are threats to an online customer?
Q.7 Explain the applications of e-commerce in different sectors in detail.
Q.1 Write short notes on the following:
   a) ZOPA
   b) BATNA
   c) Red teaming
   d) Aspects of negotiation

   **PART-A**

Q.2 What do you understand by “goal setting”? Identify the process of setting goals as a collaborative process between the negotiation parties.

Q.3 Highlight the different styles of negotiation. Give examples for each style.

Q.4 Explain the stages of negotiation and barriers which occur during negotiation. Discuss the two types of negotiations with examples.

   **PART-B**

Q.5 Write short notes on (any two) of the following:
   a) Positional bargaining
   b) Transactional analysis
   c) Cross cultural negotiation

Q.6 Discuss the relation between principled and mixed negotiation. What kind of cultural differences can arise during negotiation?

Q.7 Highlight with appropriate examples the skills required to be a successful negotiator.
End Semester Examination, Dec. 2018
BBA (Banking) — First Semester
FUNDAMENTALS OF FINANCIAL PLANNING (BBA-IC-106)

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. Marks are indicated against each question.

(Numerical questions require the use of excel formulas. Please write the input values of excel functions in your answer sheet while solving these questions. Please draw a timeline wherever required).

**PART-A**

Q.1 Answer the following questions:
  a) Write down the six steps of financial planning.
  b) What is reverse mortgage?
  c) Explain the rule of 72 and 69.
  d) Explain the CRR (Cash Reserve Ratio).
  e) Explain the characteristics of capital market.

Q.2 What is behavioral finance? Explain any two common biases.

Q.3 What is annuity? Explain ordinary and annuity due with suitable examples.

Q.4 Ram has joined ABC Ltd. On 01/01/2017. His net monthly salary after deductions is ₹30,000. His expenses are as follows:
  Rent ₹5,000 pm.
  Electricity ₹1,000 pm.
  Transportation ₹2,500 pm.
  Food ₹3,500 pm.
  Other expenses ₹1000 pm.
Assume Ram has taken his flat on rent from 01/01/2017. On 01/01/2017 he has cash in hand of ₹20,000. What will be his cash in hand on 31/12/2017?

Q.5 If Fund A has given the return of 8% p.a compounding quarterly and fund B has given the return of 7% p.a compounding monthly, which fund has given the higher return? Also calculate the effective return of both the funds.

Q.6 The average inflation over the last three years is 5% p.a. You invested Rs. 1 lakh in a security 3 years ago which you have redeemed for Rs. 1.3 lakh. What real returns have you obtained from investment?

OR

Explain “Monetary Policy”. How does RBI use the different monetary policy tools to control the inflation.
End Semester Examination, Dec. 2018  
BBA (Banking) – Second Semester  
EQUITY AND DERIVATIVE 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. Marks are indicated against each question.

**PART-A**

Q.1  
(a) Describe primary and secondary markets.  
(b) How do we get the returns from the stock investing? Explain its two components.  
(c) What is a book building IPO?  
(d) Explain call option  
(e) What is future contract?  

**PART-B**

Q.2  
Explain (any two) corporate actions in detail from the following:  
a) Stock split.  
b) Bonus share.  
c) Rights issue.  

Q.3  
Explain the advantage and risk associated with equity investment.  

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.  

Q.5  
Mr. X has purchased 150 shares of stock ABC Ltd @ ₹40 per share. The company has paid a dividend of ₹2 per share. He has sold all the shares @ ₹46 per share. Calculate the total profit on these transactions in rupees and percentage terms.  

Q.6  
Mr. A has purchased one lot of XYZ Ltd in future contract at the price of ₹235. On expiry, the closing price of the stock is ₹229. Calculate the profit/loss on this transaction. Assume the lot size of 300 and there is no cost involved in the transaction.  

OR  
Mr. A has purchased one lot of XYZ Ltd at a put option at the price of ₹25. On expiry, the closing price of the stock is ₹229. Calculate the profit/loss on this transaction. Assume the lot size of 300 and there is no cost involved in the transaction.
Q.1 Answer the following questions:
   a) Explain the EIC approach of fundamental analysis.
   b) Define 4 stages of business cycles and their characteristics.
   c) Explain any lagging economic indicator with an example.
   d) What is Elliot wave theory? Explain it in brief.
   e) Explain the importance of “Volume in Technical Analysis”.

Q.2 Explain the two types of charts with suitable diagrams.

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 sectors of the following:
   a) Infrastructure sector.
   b) FMCG sector.
   c) Pharma sector.

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>PEG</td>
<td>0.8</td>
<td>1.2</td>
<td>1.4</td>
</tr>
<tr>
<td>ROE</td>
<td>22%</td>
<td>15%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Which is the suitable company for the investment? Support your answer with proper explanation.

Q.6 Explain cash flow from operations, cash flow from investing activities and cash flow from financing in detail.
Q.1 Answer the following:
   a) Name out any four Small Savings instrument.
   b) What is reinvestment risk with respect to Fixed Income instruments?
   c) What is Yield to Maturity (YTM)?
   d) What is the obligation/right of call holder?
   e) Explain the concept of margin in the Futures.

PART-A

Q.2 Explain the different types of Mutual Fund, along with their advantages.

Q.3 Explain Systematic and Non-systematic risk with examples. How to measure the total risk?

Q.4 Explain Strategic and Tactical asset allocation. What is the main difference between these two?

PART-B

Q.5 Explain the concept Value and growth Investing.

Q.6 A fund has given the return of 17% p.a and its standard deviation is 6%. Calculate the Sharpe ratio if the risk free return is 5% p.a.

Q.7 A portfolio consists of three securities A, B and C. The weight of security A, B and C in the portfolio is 50%, 30% and 20% respectively. If the return of security A, B and C is 12%, 20% and 15%, respectively what would be the return of the portfolio?
End Semester Examination, Dec. 2018
BBA (Banking) — Fifth Semester
PRIVATE BANKING (BBA-IC-505)

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. Marks are indicated against each question.

PART-A

Q.1 Answer the following questions:
   a) What is money weighted return?
   b) Explain “Hedge fund”.
   c) What is an alternative investment?
   d) What is a REIT?
   e) What are different approaches to calculate the life insurance need? 4×5

PART-B

Q.2 Explain Private Banking and its importance in Indian market. 20

Q.3 Explain total return, average return and CAGR. Also highlight the major differences between these three. 20

Q.4 Explain the total risk of the portfolio. How we can one calculate the total risk and role of correlation in assessing the portfolio risk. 20

Q.5 Define and explain any three measures to choose the equity mutual fund. 20

Q.6 Explain exchange traded funds (ETF) with suitable examples. Also highlight the major advantages of ETF. 20

OR

What are important factors that one look into while choosing the debt mutual fund. Explain it with examples. 20
End Semester Examination, Dec. 2018
BBA (General / Banking) IB and B.Com (Hons.) and I.I. — Second Semester
ENTREPRENEURSHIP ORIENTATION (BBA-O-05)

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. Marks are indicated against each question.

Q.1 a) Fill in the blanks:
   i) _________ data helps to classify customers based on their personality traits and lifestyles. 1
   ii) E-cell stands for _________.
   iii) _________ taking is a balancing act where you are moving towards your goal while being aware that you might fail.
   iv) Many sales representatives develop _________ for the sales process.
   v) The process of getting to know your customer is called _________, _________.
   vi) The founder of facebook is _________.

b) State whether the following statement TRUE or FALSE:
   i) Entrepreneurs are born, not made.
   ii) Most successful companies are formed by individuals.
   iii) An E-cell is meant only for those who want to be entrepreneurs.

Q.2 a) What is entrepreneurship? Identify six entrepreneurial myths.
   b) Discuss in brief about master and magician traits of entrepreneurship.

Q.3 What do you understand by E-cell? What does an E-cell do? What are the benefits of joining an E-cell?

Q.4 What are the principles of design thinking? Explain the design thinking process.

PART-B

Q.5 a) What are the barriers in communication?
   b) Explain how to profile customers.

Q.6 What is risk, resilience and failure? Why do you think it is important to take risks?

Q.7 What are the main features of personal selling? Write in detail the personal selling process.
Q.1 State whether the following statements are TRUE or FALSE:
   a) Entrepreneurship ability is needed even in job also.
   b) An individual can run the business enterprise without a team.
   c) Entrepreneur is a gambler.
   d) One has to be smart and rich to do a business.
   e) For effective entrepreneur, one has to be a good listener.

Q.2 Narrate a successful story of any entrepreneur and explain the lessons you draw from his/her story.

Q.3 What is E-call? What is its significance in educational campus? Can you put forth story of some of your E-leaders?

Q.4 What is design thinking? Why do entrepreneur need design thinking? Explain the design thinking process.

Q.5 Explain personal selling concept and process. What are the advantages of personal selling?

Q.6 Why is it important for any entrepreneur to take risk? Differentiate between risk, resilience and failure.
End Semester Examination, Dec. 2018
B. Com (Hons) / B.Com (Hons.) -Industry Integrated / BBA (G) IB/
BBA (GEN) / BBA (BANKING) — Second Semester
ENTREPRENEURSHIP ORIENTATION (BBA-O-05)

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

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions from the remaining out of five questions. Each question carries equal marks.

Q.1 Answer the following questions:
   a) Entrepreneurs are born, not made. (True/False) 1
   b) e-cell leaders are members who lead and manage e-cell. (True/False) 1
   c) Masters are type of entrepreneurs who act as a connecting thread. (True/False) 1
   d) ___________ thinking results in the creation of something new. 1
   e) List the six myths of entrepreneurship. 2
   f) Name three selling techniques. 2
   g) What are different categories of communication? 2

Define the following:
   h) Perception.
   i) Customer profiling.
   j) Elevator Pitch.
   k) Entrepreneurship.
   l) Communication. 2x5

Q.2 Explain the Wadhwani 5m model of entrepreneurship along with examples. 20

Q.3 a) What is e-cell? What are the objectives of e-cell? 12
     b) Who are e-leaders? What does an e-leaders do? 8

Q.4 a) What is personal selling? Explain the stages of personal selling in brief. 12
     b) Define show and tell concept. Discuss the three principles of show and tell. 8

Q.5 Explain the risk, resilience and failures. 20

Q.6 Why entrepreneurs need design thinking? Explain the principles of design thinking. 20
End Semester Examination, Dec. 2018  
BBA (Gen) / BBA (Banking) – Third Semester  
BASICS OF ENTREPRENEURSHIP (BBA-O-06)

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

Note: Attempt any **FIVE** questions in all. Attempt any **FOUR** questions from **PART-B. PART-A is compulsory.** Marks are indicated for each question.

**PART-A**

Q.1 *State whether the following statements are TRUE or FALSE:*
    a) ECV is made by entrepreneurs to showcase their strength, failures and skills.
    b) Mind mapping is used for goal setting, solving problems, revisiting lessons and for weekly plans.
    c) All ideas are not opportunities.
    d) Effectuation is a term to describe entrepreneurial risk effect.
    e) Entrepreneurs target niche markets.

*Fill in the blanks:*
    f) A consumption chain is a value chain that you create from the ________ point of view.
    g) Value preposition design is a process to create products and services that perfectly match ________ needs and desires.
    h) A prototype is the ________ version of your product that you show to customers to further refine the product.
    i) MVP is a version of prototype that allows you to collect ________ feedback from your customers with ________ set of features and minimum effort put in. 1x10

**PART-B**

Q.2 What is ECV? What is its purpose? What are the different components which are to be explained in this E-CV? 10

Q.3 Demonstrate D.I.S.R.U.P.T. model for generating new ideas. Apply D.I.S.R.U.P.T. model to develop your new idea. 10

Q.4 Apprise the three step process of Idea Evaluation. What is one minute elevator pitch? What are the points one has to consider while crafting one minute pitch? 10

Q.5 What do you understand by effectuation? Describe two principles of effectuation. 10

Q.6 Write short notes on the following:  
   a) Segmentation and targeting.  
   b) Niche marketing.  
   c) Value proposition design.  
   d) Prototyping.  
   e) MVP.  2x5
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Fourth Semester
ORGANIZATIONAL BEHAVIOUR (BCH-002)

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. Marks are indicated against each question.

Q.1 Answer in the following:
a) What is the focus of organizational behaviour?
b) Is it necessary to understand human behaviour at work place?
c) Enlist two differences between team and group.
d) Define Delphi technique.
e) What are the challenges to organizational behaviour?
f) What are the determinants of personality?
g) What are the characteristics of effective organizational structure?
h) What are the functions of communication?
i) State two differences between transformational leader and transactional leader.
j) What are the sources of power? 1x10

PART-A

Q.2 Define ‘social systems’. Explain the functional problems in social systems. 10

Q.3 How are attitudes formed? What are its characteristics and components? 10

Q.4 Describe the causes of conflict in an organization. Also, discuss about the positive and negative consequences of conflict in an organization. 10

PART-B

Q.5 “All managers must have leadership qualities but all leaders cannot have managerial qualities”. Explain. 10

Q.6 What are the advantages and disadvantages of functional and divisional organizational structures? 10

Q.7 Explain the steps for changing an organizational culture. 10
End Semester Examination, Dec. 2018
B. Com. (Hons.) and Industry Integrated — Sixth Semester
CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY (BCH-009A)

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. Marks are indicated against each question.

Q.1 a) Fill in the blanks:
  i) The two tier system of corporate governance comprises of ________ board and ________ board. 1
  ii) _____ directly seeks the greatest good for the greatest number of people. ½
  iii) Inclination of doing good to self or other like fairness, honesty etc is known as _________. ½
  iv) The ________ model of CSR aims to create loyal relationship with investors, customers, suppliers and other stakeholders. ½

b) State weather the following statements are TRUE or FALSE:
  i) The stewardship model of corporate governance believes that managers are good stewards of corporation for attaining profits. ½
  ii) CSR means sustainable doing good to do well whereas CR means ad-hoc doing good to do well. ½
  iii) Morality is concerned with first order beliefs and practices about good and evil by means of which we guide our behavior. ½

c) Write short notes on the following:
  i) Ethics programs.
  ii) Ethical model of CSR.
  iii) Philanthropy.
  iv) Insider and outsider model of corporate governance. 1½×4

PART-A

Q.2 a) Define the term “Corporate governance” and discuss the its scope and benefits of good corporate governance. 5

b) Write short note on the following:
   a) Green governance.
   b) E-Governance. 2½×2

Q.3 a) What do you understand by term “Business ethics”? What are its benefits? 5

b) Discuss three major elements of corporate ethics. Differentiate between the terms ethics, morality and virtue. 5

Q.4 a) Discuss the roles and responsibilities of CEO. Also differentiate between the term management and governance. 10

PART-B

Q.5 What are the functions and duties of the board committee? Also write short notes on advisory committee. 10

Q.6 What is the meaning of corporate social responsibility (CSR) and discuss the environmental issues related with it. 10

Q.7 Discuss the CSR initiatives taken by any one Indian company. Also discuss its role in the field of education. 10
End Semester Examination, Dec. 2018  
B.Com (Hons.) and Industry Integrated – First Semester  
BUSINESS ORGANIZATION AND MANAGEMENT (BCH-101A)

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. Marks are indicated against each question.

Q.1 Define the following:  
a) Business.  
b) MNC.  
c) Motivation.  
d) Span of management.  
e) Managerial grid.  

Answer in short:  
f) Enlist any two limitations of planning.  
g) List down the traits of good leaders.  
h) State any two qualities of entrepreneurs.  
i) Discuss the levels of management.  
j) Distinguish between capitalization and decentralization.  

PART-A

Q.2  
a) What do you understand by SMEs? Discuss the nature, scope and features of SMEs.  
b) Explain the interface between business and environment.  

Q.3  
a) What is business plan? Explain the process of preparing business plan report.  
b) Differentiate between partnership firm and joint stock company.  

Q.4  
a) “management process is considered to consist of certain function”. Elaborate and explain the principles of management.  
b) What is departmentation? How is it essential for the management of a business enterprise?  

PART-B

Q.5 "Planning is an intellectual process, the conscious determination of courses of action, the basis of decision on purposes, facts and estimates. “Discuss this statement and identify the steps involved in planning process.  

Q.6  
a) Critically examine Herzberg’s two factor theory. Make comparison between theories of Herzberg and Maslow.  
b) “Leadership is situational” comment.  

Q.7 Discuss in brief the barriers of communication and also explain how to overcome these barriers.  


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

a) Accounting Standard-6(AS6) refers to _________.

b) Office equipment purchased on credit ________ be recorded in the Purchases Book.

c) Goodwill is a ________ asset.

d) Fixed assets are stated in the balance sheet at their ________ value.

e) The debts written off as bad, if recovered subsequently are credited to ________ account.

f) A credit balance of Income and Expenditure Account denotes ________ of expenses over incomes.

**State whether the following statements are TRUE or FALSE:**

- g) Under installment payment system, property in goods is transferred to the buyer after the payment of last installment.

- h) Under asset accrual method in hire purchase system, depreciation is provided each year on the asset, only to the extent of cash price included in each installment.

- i) On admission of a partner, goodwill is paid to the old partners in their sacrificing ratio as a compensation to the old partners for their sacrifice.

- j) Under the rule of Garner Vs Murray, the loss arising due to insolvency of a partner is treated as an ordinary loss and shared by solvent partners in their profit sharing ratio.

**Briefly distinguish between the following:**

- k) Operating Lease and Financial Lease

- l) Revaluation A/c and Realization A/c

- m) One sided errors and two sided errors

- n) Cash Discount and Trade Discount

- q) Hire Purchase and Installment Payment System.

Q.2  

- a) Explain the accounting process in detail.

- b) What do you mean by accounting principles? Explain them in detail.

Q.3  

- a) Discuss the meaning and utility of Suspense Account.

- b) Mill and Wright commenced business on 1st Jan. 2009, when they purchased plant and equipment for Rs. 7,00,000/-. They adopted a policy:

  i) Charging depreciation at 15% per annum on diminishing balance basis.

  ii) Charging full years depreciation on additions.

  Books are closed on 31st December every year. Over the years, their purchases of plant have been:

<table>
<thead>
<tr>
<th>Date</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.8.2010</td>
<td>1,50,000</td>
</tr>
<tr>
<td>30.9.2013</td>
<td>2,00,000</td>
</tr>
</tbody>
</table>
On 1.1.2013 it was decided to change the method and rate of depreciation to 10% on straight line basis with retrospective effect from 1.1.2009, the adjustment being made in the accounts for the year ending 31st Dec, 2013. Calculate the difference in depreciation to be adjusted in the Plant and Equipment A/c on 1.1.2013 and show the Ledger Account for the year 2013.

Q.4  a) Distinguish between Capital Expenditure and Revenue Expenditure.
     b) The following balances were extracted from the books of M/s Naresh Kumar Siya Ram as at 31st March, 2008:

<table>
<thead>
<tr>
<th>Dr. Balances</th>
<th>Rs.</th>
<th>Cr. Balances</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>5,000</td>
<td>Creditors</td>
<td>7,500</td>
</tr>
<tr>
<td>Debtors</td>
<td>8,000</td>
<td>Bank Overdraft</td>
<td>5,250</td>
</tr>
<tr>
<td>Stock (1-4-2007)</td>
<td>22,600</td>
<td>Capital</td>
<td>25,000</td>
</tr>
<tr>
<td>Furniture</td>
<td>5,000</td>
<td>Sales</td>
<td>1,01,000</td>
</tr>
<tr>
<td>Drawings</td>
<td>575</td>
<td>Provision for bad debts</td>
<td>900</td>
</tr>
<tr>
<td>Motor-Car</td>
<td>3,000</td>
<td>Bills Payable</td>
<td>1,500</td>
</tr>
<tr>
<td>Purchases</td>
<td>72,800</td>
<td>Outstanding Wages</td>
<td>2,185</td>
</tr>
<tr>
<td>Wages</td>
<td>7,500</td>
<td>Returns</td>
<td>430</td>
</tr>
<tr>
<td>Returns</td>
<td>350</td>
<td>Unearned Rent</td>
<td>500</td>
</tr>
<tr>
<td>Salaries</td>
<td>1,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stationery &amp; Printing</td>
<td>465</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bad Debts</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bills Receivable</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent</td>
<td>1,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan @ 3% to Subhash (on 1.1.2007)</td>
<td>5,000</td>
<td>Investment</td>
<td>7,900</td>
</tr>
<tr>
<td>(Short-term)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid insurance</td>
<td>375</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Adjustments:

i) Depreciation on furniture is to be charged @10%
ii) Goods of the value of Rs. 800 were destroyed by fire and insurance company admitted a claim of Rs. 600
iii) Sundry Debtors include an item of Rs. 200 for goods withdrawn for personal use and an item of Rs. 300 due from a customer who has become insolvent.
iv) B/R include a dishonored bill for Rs. 260
v) Provision for doubtful debts is to be maintained at 5% on debtors.
vii) Stock on 31st March, 2008 was Rs. 12,000

From the above information, prepare Trading and Profit and Loss A/c for the year ended 31st March, 2008 and a Balance sheet as at that date.

**PART-B**

Q.5  a) Differentiate between gaining ratio and sacrificing ratio.
     b) Discuss the method of treatment of goodwill at the time of retirement of a partner.
     c) X and Y are partners in a firm sharing profits in the ratio 5:3. On March 1, 2014 they admitted Z, their manager for the past ten years as a new partner. The new profit sharing will be 4:3:2. Z brought in Rs 1,00,000 in cash as his share of capital but could not bring any amount for goodwill in cash. The firm’s goodwill on Z’s admission was valued at Rs. 1,80,000. X and Y decided that Z can bring his share of premium for goodwill later or it can be adjusted against his share of profits. At the
time of Z’s admission, goodwill existed in the books of the firm at Rs.2,40,000. You are required to
i) Pass necessary journal entries in the books of the firm on Z’s admission.
ii) Identity the value fulfilled by X and Y.

Q.6  

a) Differentiate between Dissolution of Partnership and Dissolution of Partnership Firm.  
b) What is purchase consideration? How is it calculated in case of sale of partnership firm to a company?  
c) A, B and C were in partnership sharing profits and losses in the ratio of 3:2:1. The Balance Sheet of the firm as at the date of dissolution was as follows:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Rs</th>
<th>Assets</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Creditors</td>
<td>22,000</td>
<td>Cash at bank</td>
<td>7,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>12,000</td>
<td>Sundry Debtors</td>
<td>20,000</td>
</tr>
<tr>
<td>Capital Accounts:</td>
<td>1,34,000</td>
<td>Less: Provision for</td>
<td>19,000</td>
</tr>
<tr>
<td>A  84,000</td>
<td></td>
<td>Doubtful Debts:</td>
<td>1000</td>
</tr>
<tr>
<td>B  50,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Stock</td>
<td>28,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Furniture</td>
<td>6,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Plant and machinery</td>
<td>34,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Buildings</td>
<td>60,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Capital A/c-C</td>
<td>14,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1,68,000</strong></td>
<td></td>
<td><strong>1,68,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

Plant and Machinery was sold for Rs. 23,420 and building was sold for Rs. 33,200. Stock was sold for 20% less than its book value. Bad Debts amounted to Rs. 1,620. Furniture was taken over by A for Rs. 4,500. Discount of Rs. 800 is received on payment to creditors. Outstanding creditors not provided for amounting to Rs. 2,500 wer also paid. The expenses of realization amounted to Rs. 1,200. C become insolvent and he could pay only 20 paisa in a rupee. Prepare ledger accounts to close the books of the firm following Garner Vs. Murray Rule.

Q.7  

a) What do you mean by lease financing? Discuss its advantages and disadvantages in detail.  
b) Give any six differences between hire-purchase system and credit sale.  
c) Give journal entries in the books of hire-purchaser and hire-vendor in case of Total Asset Value Method under hire-purchase system.
End Semester Examination, Dec. 2018  
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – First Semester  
FINANCIAL ACCOUNTING-I (BCH-102K)

Time: 3 hrs.  
Max Marks: 100  
No. of pages: 4

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions out of remaining FIVE questions. Marks are indicated against each question.

Q.1 Objective type questions:

a) Which of the following are qualitative characteristics of financial statements?
   i) Materiality  
   ii) Accrual basis  
   iii) Comparability  
   iv) Going Concern

b) The concept of substance over form is described by which of the following statements?
   i) Showcasing the economic reality of the transaction  
   ii) The concept of substance over form is applied to reflect the true intent or nature of the transaction  
   iii) Legal form takes precedence over the substance of the transaction  
   iv) Income from the sale of goods is not recognised automatically at the stated effective date of the contract if the significant risks and rewards of ownership of the goods have not been transferred to the buyer.

c) Accrual Basis of accounting refers to recording of transactions and events, only if the cash relating to such transactions has been received and paid.
   i) True  
   ii) False

d) Which of the following statements best describes GAAP?
   i) GAAP is a set of policies that only specifies disclosure requirements under various transactions  
   ii) GAAP is a single accounting rule, rather than being an aggregate of many rules on how to account for various transactions  
   iii) GAAP are a combination of authoritative standards, set by standard setting bodies, and set of uniform accounting principles.  
   iv) GAAP assists in consistent reporting of financial information

e) X received commission from PQR Limited by cheque. Which statement is most appropriate?
   i) Debit Bank A/C (Real Account) and Credit Commission A/C (Personal Account)  
   ii) Credit Bank A/C (Real Account) and Debit Commission A/C (Personal Account)  
   iii) Debit Bank A/C (Real Account) and Credit Commission A/C (Nominal Account)  
   iv) Debit Bank A/C (Capital Account) and Credit Commission A/C (Income Account)

f) Which of the following is an artificial personal account?
   i) Land Account  
   ii) Goodwill Account  
   iii) Bank Account  
   iv) Furniture Account

g) Match the following:

| i) X purchased goods worth ₹20,000 for cash. | 1) Decrease in liabilities and decrease in assets. |
| ii) X started business with ₹10,00,000 capital. | 2) Movement up and down in assets side of the balance sheet only. |
| iii) Repaid loan of ₹5,00,000 through cheque. | 3) Increase in assets and increase in capital. |
h) Revenue Reserves are the reserves which are created out of capital profits, True or False?
   i) True ii) False

i) Reserve capital refers to that part of Company’s uncalled capital which is called up only at the time of winding up of the company, True or False
   i) True ii) False

j) Capital reserve can be used for distribution of dividend, True or False?
   i) True ii) False

k) Mr. Y (an Accountant) suggests following accounting treatment for “Prepaid expenses already appearing in the Trial Balance”:
   i) Adjusting entry to be passed: Debit Prepaid expenses account and Credit Respective expenses Account
   ii) Disclosure: Prepaid expenses appear on the asset side Balance Sheet. Indicate whether the accounting treatment suggested above is correct or not:
   i) Yes ii) No

l) Irrecoverable doubtful debts should be written off to the Profit and Loss Account. This statement is True or False?
   i) True ii) False

m) Unearned Income A/c appears under the head Current Liabilities on the Liabilities side of Balance Sheet, True or False?
   i) True ii) False

n) What is the entry recorded for Return Inwards?
   i) Customer A/c Dr. To Return Inwards A/c
   ii) Return Inwards Dr. To Supplier A/c
   iii) Supplier A/c Dr. To Return Inwards A/c
   iv) Return Inwards Dr. To Customer A/c

o) While calculating, cost of goods sold, which of the following is considered?
   i) Direct and indirect income ii) Direct expenses, sales
   iii) Direct expenses, purchases iv) Indirect expenses

p) While transferring accounts of indirect income and gains, profit and loss account would be credited:
   i) True ii) False

q) Closing stock is presented on credit side of trading account if already considered in the calculation of cost of goods sold:
   i) True ii) False

r) If bad debts are given as a part of an adjustment:
   i) Show on the debit side of profit and loss account as well as on the credit side of assets in balance sheet
   ii) Show on the debit side of profit and loss account as well as on the debit side of assets as a deduction from ‘Debtors’ in balance sheet
   iii) Show on the debit side of assets as a deduction from ‘Debtors’ iv) Only presented on the debit side of the profit and loss account

s) Receipts and Payment A/c for the year Dec 31, 2014

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Payments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To opening balance b/d</td>
<td>250</td>
<td>By salaries</td>
<td>1050</td>
</tr>
<tr>
<td>To subscriptions 2013 – 100</td>
<td>555</td>
<td>By general expenses</td>
<td>200</td>
</tr>
<tr>
<td>2014 – 400</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015 – 55</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To sale of old papers</td>
<td>50</td>
<td>By rent paid</td>
<td>150</td>
</tr>
<tr>
<td>To profit from entertainment</td>
<td>595</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

i) Club has 25 members each paying an annual subscription of ₹20. Subscription outstanding on 31 Dec, 2013 were to value ₹140/-.  
ii) On 31 Dec, 2014 salaries outstanding amounted to ₹200 and salaries paid in 2014 included ₹100 for the year 2013. Calculate the value of salaries and subscriptions that will come in the Income and Expenditure Account for year 2014  
i) Salary-₹950 and Subscription-₹500  
ii) Salary-₹1,150 and Subscription-₹500  
iii) Salary-₹950 and Subscription-₹900  
iv) Salary-₹1,150 and Subscription-₹900  

t) Which of the following is not a type of donation?  
i) Honorarium ii) General donation  
iii) Specific donation iv) Legacy  

Q.2  
a) What are the elements of Balance sheet?  
b) Explain the approaches used in double entry system of book keeping?  
c) What is voucher? Explain the contents of voucher?  
d) What are direct expanse? Give examples.  

Q.3  
a) Explain commonly used measurement bases for measuring elements of financial statements?  
b) What do you mean by prepaid expenses? Explain the accounting treatment and disclosure requirements with regard to prepaid expenses?  

Q.4  
a) From the following particulars prepare a Bank Reconciliation Statement as on 30th June, 2001 and ascertain bank balance as it would appear in Cash Book.  
ii) Interest of ₹250 has been debited in the pass book, but has not been entered in the cash book.  
iii) Cheques issued but not cashed, prior to 30th June, 2001 amounted to ₹1,500.  
iv) Club bill directly debited to the bank account not yet reflected in cash book of ₹2,700.  
v) Cheques paid into bank, but not cleared and credited before 30th June, 2001 of ₹2,500.  
vi) Interest on investment collected by the bankers and credited in the Pass Book, not yet entered in Cash Book amounted to ₹1,800.  
b) Pass the necessary journal entries to rectify the below transactions.  
i) Discount of ₹25 allowed by Anand has not been entered in the Cash Book. Though Anand’s account has been debited correctly.  
ii) A Sale of ₹159 to Kohli has been debited to his account as ₹195.  
iii) Purchase of ₹251 from Gopal and Co. has been entered in the Purchases Book as ₹215.  
iv) Repairs of Motor Van, costing ₹374, have been debited to Motor Van account as ₹174.  
v) A Sporting Gun, costing ₹300, purchased for the personal use of proprietor has been debited to General Expenses account.
Q.5  a) From the following balances extracted from the books of accounts of Mr. Arup Gulati, prepare a trading and profit and loss account for the year ended 31st March, 2018.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount (₹)</th>
<th>Particulars</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital</td>
<td>27000</td>
<td>Rent and rates</td>
<td>360</td>
</tr>
<tr>
<td>Investments</td>
<td>5000</td>
<td>Debtors</td>
<td>12400</td>
</tr>
<tr>
<td>Motor Van</td>
<td>21000</td>
<td>Creditors</td>
<td>11640</td>
</tr>
<tr>
<td>Loan (Cr.)</td>
<td>6000</td>
<td>Provision for doubtful debts</td>
<td>1200</td>
</tr>
<tr>
<td>Stock (January 1, 2018)</td>
<td>12640</td>
<td>Drawings</td>
<td>8200</td>
</tr>
<tr>
<td>Wages</td>
<td>5400</td>
<td>Purchases</td>
<td>64800</td>
</tr>
<tr>
<td>Carriage</td>
<td>1320</td>
<td>Sales</td>
<td>140000</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>7570</td>
<td>Building</td>
<td>29500</td>
</tr>
<tr>
<td>Discount allowed</td>
<td>820</td>
<td>Income-tax</td>
<td>3200</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>6250</td>
<td>Bad debts</td>
<td>500</td>
</tr>
<tr>
<td>Furniture</td>
<td>6800</td>
<td>Interest on investments</td>
<td>420</td>
</tr>
<tr>
<td>Loan Interest</td>
<td>500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Adjustments
i) Stock at hand on 31st March, 2018 was ₹15,300 (including stationery stock ₹340)
ii) Purchases include purchase of stationery ₹760.
iii) The loan was taken on 1st July, 2017 at 15% per annum.
iv) Provide 5% on debtors for discount and 7.5% for doubtful debts.
v) Write off 5% depreciation on building, 10% on motor van and 15% on furniture.
v) The opening stock includes stationery worth ₹260.

b) Prepare the balance sheet as on 31st March 2018 using the information given in question no. 5 (a)

Q.6  a) From the following particulars and the notes given relating to the Country club, prepare the Income and Expenditure Accounts of the Club for the year ending 31st March 2018:

<table>
<thead>
<tr>
<th>Receipts and Payment Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
</tr>
<tr>
<td>Balance in hand 1.4.2017</td>
</tr>
<tr>
<td>Subscription</td>
</tr>
<tr>
<td>Locker rents</td>
</tr>
<tr>
<td>Receipts from dances and socials</td>
</tr>
<tr>
<td>Sale of old lawn-mower</td>
</tr>
<tr>
<td>Sale of equipment</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

On 1st April, 2017 the club owned a Club House costing ₹90,000, equipment valued at ₹7,500, a mower valued at ₹900. The club owed dance expenses ₹1,170 and secretarial expenses ₹750. Subscriptions in arrear were ₹1,050 and received in advance ₹600.

At 31st March, 2018, in addition to the Club House, equipment was valued at ₹10,500. The Club owed dance expenses ₹660 and secretarial expenses ₹1,350. Subscriptions outstanding were ₹750 and received in advance were ₹1,500.

b) Using the information given in question no.6 (a), prepare the Balance sheet of the Club as on 31st March 2018.
End Semester Examination, Dec. 2018  
B. Com. (Hons.) — First Semester  
INDIAN ECONOMICS AND SOCIAL ENVIRONMENT (BCH-103 / CHE-1.1)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
   a) What is HDI?
   b) Name the act by which MRTP act is replaced.
   c) State importance of government as a promoter of business.
   d) What is cultural transmission?
   e) What is structural change?
   f) State two remedial measures taken by the government for sick industries.
   g) Enlist two differences between balance of trade and balance of payments.
   h) What is external debt sustainability?
   i) Define sustainable economic development.
   j) Enlist two reasons for the introduction of reforms in India.  

   **PART-A**

Q.2 “Business is the product of environment” explain. Also discuss the nature of relationship between business and environment.  
20

Q.4 “Changing role of government carries significant implications for business” explain.  
20

Q.5 Critically examine the performance of public sector in India.  
20

   **PART-B**

Q.5 Explain “EXIM Policy 2015-20”.  
20

Q.6 Explain nature and causes of globalization in India. What are the challenges faced by business in globalized world?  
20

Q.7 Discuss economic reforms in India in the light of social justice.  
20
Q.1 **State whether the following statements are TRUE or FALSE:**

a) An offer can be revoked at any time before its acceptance as against the offer.

b) A contract of insurance is a contingent contract.

c) In general, the goods remain at the seller’s risk until property therein is transferred to the buyer.

d) The Negotiable Instruments Act is applicable to whole of India.

e) Cyber crime is not defined by Information Technology Act, 2000.

f) Audit is mandatory for all kind of LLP.

1 × 6

**Fill in the blanks:**

g) Total number of parties involved in a bill of exchange are _________.

h) According to section 67 Information Technology Act, 2000, there is fine of upto Rs. _________ for publishing obscene material in electronic form.

i) Maximum numbers of partners in an LLP are _________.

j) Condition as to wholesomeness is applicable in case of _________.

k) Wagering agreement is considered illegal in two states i.e. _________ and _________.

1 × 5

**Solve the following practical problems:**

l) X agrees to pay y ₹50,000 and in consideration y agrees to upload 100 bags of rice in a truck in ten minutes. Is it a valid contract?

m) Ravi selected certain furniture in a shop. The price is settled. He arranged for delivery and agreed to be paid within seven days of delivery. The furniture was destroyed by fire in the same evening, without fault of either party. Is Ravi liable to pay the price?

n) Ajay contracted with Vijay for sale of 500 bales of cotton, at a certain price to be paid on delivery. Ajay breached the contract. Is Vijay entitled to receive compensation from Ajay and how much?

3 × 3

**PART-A**

Q.2 a) "A minor’s agreement is absolutely void". Explain the statement with suitable examples.

14

b) What is under influence? State the effects of undue influence?

6

Q.3 a) Define the term ‘quantum merit’. When does the claim arise on the basis of quantum merit?

7

b) What is agency by ratification? State the requisites of a valid ratification.

7

c) What is a continuing guarantee? When can it be revoked?

6

Q.4 a) Who is an unpaid seller? Discuss the various rights of an unpaid seller under the sales of Goods Act, 1930.

14

b) ‘Risk Prime facie passes with property’. Comment.

6
PART-B

Q.5 ‘A holder in due course gets a little free from equities’. Explain the statement and discuss the various privileges of a holder in due course. 20

Q.6 a) What is meant by ‘designated partners’? Discuss the provisions as under LLP Act, 2008 for appointment of a designated partner in an LLP. 12
   b) What are the consequences of winding up by NCLT? 8

Q.7 a) How is “Cyber Appellate Tribunal” established? What are its powers under Information Technology Act, 2000? 10
   b) Who is an information disseminator? Discuss various duties of an information disseminator under RTI Act, 2005. 10
Q.1 **Answer the following questions:**

a) What are the properties of the following demand function \( Q_x = \frac{8}{P_x} \).

b) Distinguish between increase in supply and expansion of supply.

c) Write at least four properties of indifference curve.

d) Define isoquant curve.

e) What is terms expansion path?

f) Total cost equals __________ plus variable cost.

g) Distinguish between pure and perfect competition.

h) Tell the effects of price discrimination.

i) What is product differentiation?

j) What do you mean by selling costs?

\[2 \times 10\]

**PART-A**

Q.2 a) Calculate cross-elasticity of demand between lemon (Z) and tea (X) from the following data and comment on the relationship between the two:

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Before</th>
<th>After</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Price</td>
<td>Qty.</td>
</tr>
<tr>
<td>Lemon (Z)</td>
<td>10</td>
<td>20</td>
</tr>
<tr>
<td>Tea (X)</td>
<td>20</td>
<td>40</td>
</tr>
</tbody>
</table>

\[10\]

b) Using indifference curve analysis, show that a consumer will be better off, if given a cash grand instead of an excise subsidy linked to the consumption of a particular good.

\[10\]

Q.3 a) What are the main characteristics of Isoquants? Explain the producer’s equilibrium using isocast line and isoquants.

b) Explain the law of variable proportions. Explain various stages of this law with the help of a table and diagram.

\[10\]

Q.4 a) What is meant by Total Cost, Average Cost and Marginal Cost? Explain the relationship between AC and MC with the help of schedule and diagram.

b) Bring out clearly the difference between internal and external economics of scale.

\[15\]

\[5\]

**PART-B**

Q.5 a) Analyse the conditions in which the firm and the industry will be in equilibrium in the short-run and long-run under perfect competition.

b) Draw the supply curve of a firm and industry under perfect competition in long run.

\[10\]

\[10\]
Q.6 Write short notes on following:
   a) Conditions of equilibrium in monopoly.  10
   b) Price discrimination.  5
   c) Dumping.  5

Q.7 Explain Cournot Duopoly Model.  20
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) - Industry Integrated – First Semester
MICRO ECONOMICS / MICRO ECONOMICS-I (BCH-105 / CH-1.3)

Time: 3 Hours                  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 whether the following statements are TRUE or FALSE:
   a) Consumer is in equilibrium when he minimizes his satisfaction.
   b) Market supply is the sum total of supply of a commodity by all the producers in the market.
   c) Production function shows the relationship between inputs and output.
   d) Opportunity cost does not refers to money payments.

Fill in the blanks:
   e) If 10% reduction in the price of ice-cream causes a 15% increase in quantity of ice-cream demanded then elasticity of demand is __________.
   f) An indifference curve is a curve to shows different combinations of ________ commodities yielding equal ________ to the consumers.
   g) Marginal rate of substitutions (MRS<sub>XY</sub>)= ________ divided by ________.
   h) Average cost is the cost ________ unit of output.

PART-A

Q.2 a) From the demand schedule given below, calculate price elasticity of demand from point A to C and C to A:

<table>
<thead>
<tr>
<th>Point</th>
<th>Price</th>
<th>Demand</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>7</td>
<td>500</td>
</tr>
<tr>
<td>B</td>
<td>6</td>
<td>700</td>
</tr>
<tr>
<td>C</td>
<td>5</td>
<td>1250</td>
</tr>
</tbody>
</table>

b) Draw and explain the shapes of indifference curve in the following situations:
   i) X and Y are perfect substitutes.
   ii) X and Y are perfect compliments.

Q.3 a) Distinguish between ‘returns to a factor’ and ‘returns to a scale’.

b) Write a note on ‘economics of scale’.

Q.4 a) Calculate TVC, AFC, AVC, ATC and MC from the data given below:

<table>
<thead>
<tr>
<th>Output</th>
<th>Total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>1</td>
<td>120</td>
</tr>
<tr>
<td>2</td>
<td>136</td>
</tr>
<tr>
<td>3</td>
<td>145</td>
</tr>
<tr>
<td>4</td>
<td>164</td>
</tr>
<tr>
<td>5</td>
<td>195</td>
</tr>
<tr>
<td>6</td>
<td>252</td>
</tr>
</tbody>
</table>

b) Why the short run average cost curve is U shaped?

PART-B
Q.5 “In perfect competition market structure, a firm may suffer losses or make profits only in short run equilibrium but not in long run equilibrium”. Describe this statement.  

Q.6 a) Distinguish between perfect competition and monopoly.
   b) Can a monopolist increase his profit by adopting the policy of price discrimination? Comment.  

Q.7 Write short notes on:
   a) Characteristics of oligopoly.
   b) Short run equilibrium condition for a firm under monopolistic competition.
Q.1 Short answer questions:
   a) Define equal and equivalent sets.
   b) What do you mean by lower triangular matrix?
   c) Integrate: \( \int x^7 \, dx \)
   d) Write formula for present value of annuity.
   e) Differentiate: \( (2x^3 + 8x + 3) \).
   f) If \( A = \begin{bmatrix} 1 & 2 \\ 3 & -1 \end{bmatrix} \) and \( B = \begin{bmatrix} 2 & 4 \\ -1 & 3 \end{bmatrix} \); find \( A \times B \).
   g) Define power of a set.
   h) If \( A = \{2, 3, 4, 5, 6\} \) and \( B = \{4, 5, 6, 7, 8\} \); find \( A \setminus B \).
   i) Write two steps used for graphical method in LPP.
   j) What do you mean by singular matrix?

**PART-A**

Q.2 a) If \( A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix} \); then show that: \( A^2 - 5A + 7I = 0 \).
   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: \( A \cdot (adj \cdot A) = (adj \cdot A) \cdot A = |A| \cdot I \).
   c) Solve the following system of linear equations by using matrix method:
      \[
      \begin{align*}
      x + 3y + 4z &= 7 \\
      4x + 2y + 3z &= 10 \\
      x + y + z &= 3
      \end{align*}
      \]

Q.3 a) At what rate of interest per annum will \( \text₹2000 \) amount to \( \text₹2205 \) in 2 years, compounded annually?
   b) Find the difference between simple interest and compound interest on \( \text₹15000 \) at 12% per annum for 3 years, compounded annually.
   c) The difference between S.I and C.I for a certain sum of money is \( \text₹18 \) at 6% per annum for 2 years, find the principal.

Q.4 a) If \( y = \left(x + \sqrt{x^2 + a^2}\right)^n \), then prove that:
   \[
   \frac{dy}{dx} = \frac{xy}{\sqrt{x^2 + a^2}}
   \]
   b) Verify that \( \frac{dy}{dx} \cdot \frac{dx}{dy} = 1; \ \text{if} \ \ ax^2 + 2hxy + by^2 = 0 \)
c) If \( y = x^{e^{-x}} \), show that \( \frac{dy}{dx} = \frac{y^2}{x(1 - y \log x)} \).

**PART-B**

**Q.5**

a) If \( u = (x^2 + y^2 + z^2)^\frac{1}{2} \); prove that: \( \frac{\partial^2 u}{\partial x^2} + \frac{\partial^2 u}{\partial y^2} + \frac{\partial^2 u}{\partial z^2} = \frac{2}{u} \).

b) Evaluate: \( \int \frac{5x^2 + 18x + 17}{(x+1)^2(2x+3)} \, dx \).

c) Evaluate: \( \int \frac{1}{x(1 + \log x)^2} \, dx \).

**Q.6**

a) Solve the given LPP by graphical method:
\[
\begin{align*}
\text{Min} & \quad z = 3x_1 + 5x_2 \\
\text{Subject to} & \quad -3x_1 + 4x_2 \leq 12 \\
& \quad 2x_1 - x_2 \geq -2 \\
& \quad 2x_1 + 3x_2 \geq 12 \\
& \quad x_1 \leq 4; \quad x_2 \geq 2 \quad \text{and} \quad x_1, x_2 \geq 0
\end{align*}
\]

b) What do you mean by linear programming problem? What are the assumptions, advantages and requirements of an LPP?

**Q.7**

a) If \( A = \{1, 2, 3, 4\}, B = \{2, 4, 6\}, C = \{1, 2, 5\}; \) compute: i) \( (A - B) \times (B - C) \) ii) \( (A \times B) \cap (C \times B) \) iii) \( (A \times B) \cup (A \times C) \)

b) In a class there are 38 students studying Mathematics, 43 Accounts, 42 Economics, 17 Mathematics and Accounts, 20 Accounts and Economics, 11 Mathematics and Economics and 7 Mathematics, Account and Economics. Find, how many students studying:

i) Accounts and Economics but not Mathematics.

ii) Accounts or Economics but not Mathematics.

iii) Accounts but not Mathematics.

iv) How many students are there in the class.

c) Prove that: \( (A \cup B) - C = (A - C) \cup (B - C) \) for the sets \( A, B \) and \( C \).
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Second Semester
MACROECONOMICS (BCH-204/BCH-204A)

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 Answer the following questions:
   a) Macroeconomics deals with the functioning of the economy as __________.
   b) Distinguish between personal income and disposable income.
   c) In a two sector world, the two alternative conditions for macroeconomics equilibrium are __________ and __________.
   d) If \( C = 100 + 0.25y \), the value of MPC is __________ and the saving function is __________.
   e) GDP\textsubscript{MP} = __________.
   f) What are the instrument of Fiscal policy?
   g) IS-LM model was developed by __________ in the year __________. 2×10

PART-A

Q.2 a) Macroeconomics deals with the functioning of the economy as a whole, including how to economy’s total output of goods and services and its total employment of resources are determined and what cause these totals to fluctuate? “Discuss this statement”. 10
   b) Explain the concept of the consumption function with the help of numerical examples and diagrams. How is it related to multiplier? 10

Q.3 a) Discuss the circular flow of income in a four sector economy. Explain the importance of leakages and injections in it. 10
   b) From the following data for an economy, compute the value of GNP, NNP, personal income and disposable income.

\[
\begin{array}{l}
\text{GDP at factor cost} & 36452.00 \\
\text{Indirect taxes} & 3864.00 \\
\text{Subsidies} & 337.00 \\
\text{Depreciation} & 2217.00 \\
\text{Current surplus of govt. enterprise} & 644.00 \\
\text{National debt interest} & 216.00 \\
\text{Govt. transfer payments} & 701.00 \\
\text{Corporate taxes} & 370.00 \\
\text{Undistributed profits} & 193.00 \\
\text{Personal and direct taxes} & 883.00 \\
\text{Personal income} & 33945.00 \\
\end{array}
\]

   (₹ in Crore) 10

Q.4 Derive the aggregate demand curve and the aggregate supply curve for the economy. Show diagrammatically that the equilibrium of aggregate real output is determined by the intersecting of these two curves. 20

PART-B
Q.5  
  a) What are effects of inflation and how can inflation be controlled?  
     10  
  b) Explain Phillips curves.  
     5  
  c) Discuss the various types of unemployment.  
     5  

Q.6  
  a) Explain the concept of macroeconomic policy and discuss its goals or objectives.  
     10  
  b) What is meant by monetary policy in the context of an underdeveloped economy?  
     10  

Q.7  
  a) Suppose consumption and investment function are given as:  
     \[ C = 20 + 0.5y \]  
     and \[ I = 200 - 2000i \]  
     Find equilibrium level of income at interest rates 8%, 6% and 5%.  
     10  
  b) Distinguish between the product and the money markets? Explain the interdependence of the two markets? How does it matter in the determination of the general equilibrium?  
     10
Q.1 Fill in the blanks:

a) DIN stands for __________.

b) A company comes into existence from the data of __________.

c) __________ is the proportion of total directors that can be given permanent appointment in the company.

d) The first annual general meeting of the company must be held within __________ from the date of closing of the first financial year.

e) The dividends must be paid within __________ from the date of declaration of dividends.

State whether the following statements are TRUE or FALSE:

f) Appeals against the orders of National Company Law appellate Tribunal shall lie to Supreme Court.

g) A defunct company is one which is not carrying on any business or which is not in operation.

h) The first BoD meeting of the company must be held within 30 days from the date of incorporation of the company.

i) A managing director can be appointed for a period of 5 years at a time.

j) A company can become a member of another company.  

1×10

Q.2 a) Discuss the legal effects of pre-incorporation contracts.  

b) Explain the doctrine of “Indoor Management”. State the cases in which the doctrine of ‘Indoor Management’ is not applicable.  

c) What is an illegal association? What are its consequences?  

5×2

Q.3 a) What do you mean by misleading prospectus? Explain remedies available to shareholders, who had applied for shares on the faith of a false prospectus?  

b) “A company cannot buy back its own shares”, explain. Are there any exceptions to this rule?  

Q.4 a) Discuss the general provisions with regard to quorum and proxy in a company meeting.  

b) Discuss the modes of acquiring membership of a company. How the membership of a person terminates?  

Q.5 a) Discuss the provisions of the companies Act regarding remuneration of managerial personnel.  

5×2

PART-A

Q.2 a) Discuss the legal effects of pre-incorporation contracts.  

b) Explain the doctrine of “Indoor Management”. State the cases in which the doctrine of ‘Indoor Management’ is not applicable.  

c) What is an illegal association? What are its consequences?  

Q.3 a) What do you mean by misleading prospectus? Explain remedies available to shareholders, who had applied for shares on the faith of a false prospectus?  

b) “A company cannot buy back its own shares”, explain. Are there any exceptions to this rule?  

Q.4 a) Discuss the general provisions with regard to quorum and proxy in a company meeting.  

b) Discuss the modes of acquiring membership of a company. How the membership of a person terminates?  

Q.5 a) Discuss the provisions of the companies Act regarding remuneration of managerial personnel.
b) Who and how a person can be appointed as a director of a company?  

Q.6  

a) Under what circumstances a company can be winding up voluntarily? Explain the consequences of voluntary winding up.  
b) Write a note on ‘Contributory Liability’.

Q.7  
Write short notes on the following:  
a) Postal ballot.  
b) Independent director.  
c) NCLT.  
d) Fast Track Exit Mode.
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Second Semester
FINANCIAL ACCOUNTING (CH-2.6K / BCH-206K)

Time: 3 hrs. Max Marks: 100
No. of pages: 5

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions out of remaining FIVE questions. Marks are indicated against each question.

Q.1 Objective type Questions:

a) Equity shareholders get preference over preference shareholders for the receipt of dividend, True or False?
   i) True ii) False

b) A company offered application for certain number of equity shares and received applications for more number of shares along with application money. Which of the following alternatives can be followed?
   1) Refund the excess applications
   2) Make pro rata allotment to all the applicants and no refund of excess application money
   3) Not to allot any shares to some applicants, full allotment to some of the applicants and pro rata allotment to the rest of the applicants.
   4) Not to allot any shares to some applicants and pro rata allotment to the others
   i) Only 2) ii) Both 1) and 2)
   iii) All of the above iv) Both 2) and 4)

c) A company may issue fully paid shares for consideration other than cash., True or False?
   i) True ii) False

d) If there is an oversubscription of shares the money for the shares oversubscribed has to be always refunded, True or False?
   i) True ii) False

e) What is the entry passed in case of rights issue of shares:
   i) P and L A/c Dr.
       To Share Capital A/c
   ii) Share Capital A/c Dr.
       To P and L A/c
   iii) Cash/Bank A/c Dr.
       To Share Capital A/c
   iv) Share Capital A/c Dr.
       To Cash/Bank A/c

f) Which one of the following is a false statement?
   i) Both bonus shares and rights issue bring gain to the shareholders of the company
   ii) Company comes with bonus issue when company has loads of excess money and issues rights shares when the company is in need of money.
   iii) Both rights shares and bonus shares affect the value of the company
   iv) Unlike rights issue, bonus shares come free

g) Machine X has been stolen on 1st March 2012. The company expects to receive insurance claim of ₹2,00,000. Net book value of the asset as on 1st March 2012 was ₹4,35,000. Rate of depreciation is 25%. Calculate the amount of profit / loss as on 31st March 2012 to be shown in the books?
   i) Loss of ₹1,35,312 ii) Profit of ₹2,35,000
   iii) Loss of ₹2,35,000 iv) None of above
h) ABC Ltd. has changed its method of depreciation during the year from WDV to SLM. The Company has observed, that had it the depreciation from SLM be charged from day 1, the net block would have been higher by ₹1,35,000. Accordingly, the company has reversed the excess depreciation of ₹1,35,000 during the current year. What will be the journal entry to be passed in the books of ABC Ltd. to record the above effect?

i) Provision for Depreciation A/c Dr. ₹1,35,000
   To Profit and loss A/c Cr. ₹1,35,000

ii) Provision for depreciation Dr. ₹1,35,000
    To Profit and loss A/c Cr. ₹135,000

iii) Fixed Asset A/c Dr. ₹135000
     To Provision for Depreciation A/c Cr. ₹1,35,000

iv) None of above

i) What will be rate of charging depreciation using SLM, if the amount of the fixed asset is ₹4,00,000 and residual value of the asset at the end of 10 years (being the useful life of asset) is ₹20,000.
   i) 9%  ii) 10%
   iii) 9.5%  iv) None of above

j) ABC Ltd. purchased machinery on 1st April, 2008 for ₹1,60,000 and spent ₹40,000 on its carriage and installation. Depreciation is to be charged @20% p.a. according to the written down value method. Calculate the amount of depreciation to be charged in the third year, assuming that the financial year starts from 1st April and ends on 31st March.
   i) ₹32,000  ii) ₹28,800.
   iii) ₹26,000  iv) ₹25,600

k) ABC Ltd. has incurred ₹10,00,000 on the purchase of Machine Y, having a useful life of 10 years, with no residual value. In year 3, the company has incurred ₹50,000 on the repairs of machinery and paid ₹70,000 as insurance premium, what will be the gross book value of Machine Y.
   i) ₹10,50,000  ii) ₹11,20,000
   iii) ₹10,70,000  iv) None of above.

l) What will be net book value of Machine X at the end of Year 5, if its cost is ₹2,00,000 and the residual value at the end of 5 years is ₹20,000 using Straight Line Method.
   i) ₹20,000  ii) ₹1,60,000
   iii) ₹86,000  iv) ₹46,000

m) Change in the method of depreciation is a change in accounting ______________ which requires retrospective adjustment.
   i)  ii)
   iii)  iv)

n) From the following calculate the amount to be charged to the Profit and Loss Account.
   Expenditure incurred on construction of building ₹25,00,000
   Expenses incurred on selling of product A ₹2,00,000
   Repairs of furniture purchased ₹20,000
   Carriage paid for goods purchased ₹1,25,000
   Wages to paid to the workers in factory ₹2,00,000
   i) 30,45,000  ii) 5,45,000
   iii) 3,45,000  iv) 2,20,000
o) Having high current ratio and quick ratio always implies that the company is managing its liquidity position in an efficient and effective manner.
   i) True  ii) False

p) The working capital of ABC Limited has deteriorated over a period of two years. This suggests that:
   i) The profitability of the company has increased
   ii) The debtor collection period has increased
   iii) Sales has decreased
   iv) Cost of sales has increased

q) Which of the following activity of an entity will increase its current ratio?
   i) Issue of short-term debt and using the proceeds to repay 10% Debentures
   ii) Purchase of machinery on credit
   iii) Cash received by selling land
   iv) None of above

r) An entity should always strive to maintain the level of ideal current ratio of 2:1.
   i) True  ii) False

s) Net block of fixed asset of an entity is always equal to the Capital employed minus Working capital
   i) True  ii) False

t) Which of the following ratio is not a profitability ratio?
   i) Dividend payout ratio  ii) Interest Coverage ratio
   iii) Earnings per share  iv) Return on equity

Q.2  **Short answer type Question:**

a) What would be the cash conversion cycle of ABC Limited if inventory takes 148 days to convert in cash, receivable takes 22 days to convert in cash and average creditors of the company is ₹5,000 and the sales and purchases of company is ₹15,000 and 20,000 respectively. Assume 52 weeks in a year.

b) As at 31-Mar-12, M/s ABC Limited has current assets and current liabilities amounting to ₹6,00,000 and ₹2,68,000 respectively. Current assets includes inventory of ₹1,55,000. The current ratio and quick ratio would be?

c) What are the features of equity shares?

d) Its shareholders the right to buy one share of ₹100 at a price of ₹150 for every three shares of ₹100 each held. The market value of the share is ₹200. Find the value of right.

Q.3  **Long answer type Question:**

a) Explain the features of the company?

b) Bharat Ltd. offered 40,000 shares of ₹10 each payable as follows:
   On application ₹6 and Balance of allotment.
   Pass the necessary journal entries in each of the following cases:
   i) If the public applied for 37,000 shares,
   ii) If the public applied for 40,000 shares,
   iii) If the public applied for 50000 shares and allotment is done on prorata basis by adjusting advance money towards allotment.

Q.4  **Long answer type Question:**

a) Harish Limited purchased a machinery 5 years back at a cost of ₹10,00,000 having salvage value of ₹2,00,000 and an expected useful life of 8 years. At the starting of the 6th year, it incurred ₹60,000 on routine service and replaced a damaged part by incurring ₹10,000. The company has also incurred ₹1,00,000 on the major overhaul of the machinery which will increase the useful life of the machinery by another two years.
i) Which of these costs will be capitalised or charged as an expense in the period incurred?

ii) How much depreciation expense will be reported every year from year 6 to year 10, if the company follows the straight line method of depreciation?

b) Explain detail the important activity turnover ratios?

Q.5 Long answer type Question:

a) i) Calculate inventory turnover ratio from the following data:
   - Inventory in the beginning ₹18,000
   - Inventory at the end ₹22,000
   - Net purchases ₹46,000
   - Wages ₹14,000
   - Revenue from operations ₹80,000
   - Carriage inwards ₹4,000

ii) Calculate Current Ratio from the following data
   - Total assets = ₹3,00,000
   - Non-current liabilities = ₹80,000
   - Shareholders’ Funds = ₹2,00,000

iii) Calculate interest coverage ratio from the following data.
   - Net Profit after tax ₹60,000;
   - 15% Long-term debt ₹10,00,000;
   - Tax rate 40%.

b) Machinery account of ABC Limited has a balance of ₹80,000 on 1st April 2015. On 1st October 2015, the company purchased another machinery for ₹48,000. On 30th September 2016, a machinery having book value of ₹80,000 on 1st April 2015 was sold for the ₹48,000. The company charges depreciation @10% per annum using written down value method. The accounting year ends on 31st March. You are required to prepare Machinery account and Depreciation account for three years starting from accounting year 2015-16 and 2016-17.

Q.6 Long answer type Question:

a) Explain the steps involved in issue of Equity shares?

b) From the following balance sheet of Raman Co. Ltd. as on March 31, 2018.
   Calculate Current Ratio, Quick Ratio and Debt Equity Ratio

<table>
<thead>
<tr>
<th>Balance Sheet as at 31 March, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>I. Equity and Liabilities</td>
</tr>
<tr>
<td>1. Shareholders’ funds</td>
</tr>
<tr>
<td>a) Share capital</td>
</tr>
<tr>
<td>b) Reserves and surplus</td>
</tr>
<tr>
<td>c) Money received against share warrants</td>
</tr>
<tr>
<td>2. Non-current Liabilities</td>
</tr>
<tr>
<td>a) Long-term borrowings</td>
</tr>
<tr>
<td>b) Other long-term liabilities</td>
</tr>
<tr>
<td>c) Long-term provisions</td>
</tr>
</tbody>
</table>
### 3. Current Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Short-term borrowings</td>
<td>2,00,000</td>
</tr>
<tr>
<td>b) Trade payables</td>
<td>1,00,000</td>
</tr>
<tr>
<td>c) Other current liabilities</td>
<td>50,000</td>
</tr>
<tr>
<td>d) Short-term provisions</td>
<td>1,50,000</td>
</tr>
</tbody>
</table>

**Total** 25,00,000

### II. Assets

#### 1. Non-Current Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Fixed assets</td>
<td>1500000</td>
</tr>
<tr>
<td>b) Non-current investments</td>
<td>200000</td>
</tr>
<tr>
<td>c) Long-term loans and advances</td>
<td>100000</td>
</tr>
</tbody>
</table>

#### 2. Current Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Current investments</td>
<td>1,50,000</td>
</tr>
<tr>
<td>b) Inventories</td>
<td>1,50,000</td>
</tr>
<tr>
<td>c) Trade receivables</td>
<td>1,00,000</td>
</tr>
<tr>
<td>d) Cash and cash equivalents</td>
<td>2,50,000</td>
</tr>
<tr>
<td>e) Short-term loans and advances</td>
<td>50,000</td>
</tr>
</tbody>
</table>

**Total** 25,00,000
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Second Semester
FINANCIAL ACCOUNTING (CH-2.6K / BCH-206K)

Time: 3 hrs. Max Marks: 100
No. of pages: 5

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions out of remaining FIVE questions. Marks are indicated against each question.

Q.1 Objective type questions:
   a) Equity shareholders get preference over preference shareholders for the receipt of dividend, True or False?
      i) True   ii) False
   b) A company offered application for certain number of equity shares and received applications for more number of shares along with application money. Which of the following alternatives can be followed?
      1) Refund the excess applications
      2) Make pro rata allotment to all the applicants and no refund of excess application money
      3) Not to allot any shares to some applicants, full allotment to some of the applicants and pro rata allotment to the rest of the applicants.
      4) Not to allot any shares to some applicants and pro rata allotment to the others
      i) Only 2)   ii) Both 1) and 2)
      iii) All of the above   iv) Both 2) and 4)
   c) A company may issue fully paid shares for consideration other than cash., True or False?
      i) True   ii) False
   d) If there is an oversubscription of shares the money for the shares oversubscribed has to be always refunded, True or False?
      i) True   ii) False
   e) What is the entry passed in case of rights issue of shares:
      i) P and L A/c Dr.
         To Share Capital A/c
      ii) Share Capital A/c Dr.
          To P and L A/c
      iii) Cash/Bank A/c Dr.
           To Share Capital A/c
      iv) Share Capital A/c Dr.
         To Cash/Bank A/c
   f) Which one of the following is a false statement?
      i) Both bonus shares and rights issue bring gain to the shareholders of the company.
      ii) Company comes with bonus issue when company has loads of excess money and issues rights shares when the company is in need of money.
      iii) Both rights shares and bonus shares affect the value of the company.
      iv) Unlike rights issue, bonus shares come free.
   g) Machine X has been stolen on 1st March 2012. The company expects to receive insurance claim of ₹2,00,000. Net book value of the asset as on 1st March 2012 was ₹4,35,000. Rate of depreciation is 25%. Calculate the amount of profit / loss as on 31st March 2012 to be shown in the books?
      i) Loss of ₹1,35,312   ii) Profit of ₹2,35,000
      iii) Loss of ₹2,35,000   iv) None of above
h) ABC Ltd. has changed its method of depreciation during the year from WDV to SLM. The Company has observed, that had it the depreciation from SLM be charged from day 1, the net block would have been higher by ₹1,35,000. Accordingly, the company has reversed the excess depreciation of ₹1,35,000 during the current year. What will be the journal entry to be passed in the books of ABC Ltd. to record the above effect?

i) Provision for Depreciation A/c Dr. ₹1,35,000
   To Profit and loss A/c Cr. ₹1,35,000

ii) Provision for depreciation Dr. ₹1,35,000
    To Profit and loss A/c Cr. ₹135,000

iii) Fixed Asset A/c Dr. ₹135000
    To Provision for Depreciation A/c Cr. ₹1,35,000

iv) None of above

i) What will be rate of charging depreciation using SLM, if the amount of the fixed asset is ₹4,00,000 and residual value of the asset at the end of 10 years (being the useful life of asset) is ₹20,000?
   i) 9% ii) 10%
   iii) 9.5% iv) None of above

j) ABC Ltd. purchased machinery on 1st April, 2008 for ₹1,60,000 and spent ₹40,000 on its carriage and installation. Depreciation is to be charged @20% p.a. according to the written down value method. Calculate the amount of depreciation to be charged in the third year, assuming that the financial year starts from 1st April and ends on 31st March.
   i) ₹32,000 ii) ₹28,800.
   iii) ₹26,000 iv) ₹25,600

k) ABC Ltd. has incurred ₹10,00,000 on the purchase of Machine Y, having a useful life of 10 years, with no residual value. In year 3, the company has incurred ₹50,000 on the repairs of machinery and paid ₹70,000 as insurance premium, what will be the gross book value of Machine Y?
   i) ₹10,50,000 ii) ₹11,20,000
   iii) ₹10,70,000 iv) None of above

l) What will be net book value of Machine X at the end of Year 5, if its cost is ₹2,00,000 and the residual value at the end of 5 years is ₹20,000 using Straight Line Method?
   i) ₹20,000 ii) ₹1,60,000
   iii) ₹86,000 iv) ₹46,000

m) At what amount will the company capitalized the machinery bought.
   i) ₹20,00,000 ii) ₹18,18,882
   iii) ₹18,81,118 iv) ₹18,18,182

n) From the following calculate the amount to be charged to the Profit and Loss Account.
   Expenditure incurred on construction of building ₹25,00,000
   Expenses incurred on selling of product A ₹2,00,000
   Repairs of furniture purchased ₹20,000
   Carriage paid for goods purchased ₹1,25,000
   Wages to paid to the workers in factory ₹2,00,000
   i) 30,45,000 ii) 5,45,000
   iii) 3,45,000 iv) 2,20,000

o) Having high current ratio and quick ratio always implies that the company is managing its liquidity position in an efficient and effective manner.
i) True

p) The working capital of ABC Limited has deteriorated over a period of two years. This suggests that;
   i) The profitability of the company has increased
   ii) The debtor collection period has increased
   iii) Sales has decreased
   iv) Cost of sales has increased

q) Which of the following activity of an entity will increase its current ratio?
   i) Issue of short- term debt and using the proceeds to repay 10% Debentures
   ii) Purchase of machinery on credit
   iii) Cash received by selling land
   iv) None of above

r) An entity should always strive to maintain the level of ideal current ratio of 2:1.
   i) True
   ii) False

s) Net block of fixed asset of an entity is always equal to the Capital employed minus Working capital:
   i) True
   ii) False

t) Which of the following ratio is not a profitability ratio?
   i) Dividend payout ratio
   ii) Interest Coverage ratio
   iii) Earnings per share
   iv) Return on equity

Q.2
a) What would be the cash conversion cycle of ABC Limited if inventory takes 148 days to convert in cash, receivable takes 22 days to convert in cash and average creditors of the company is ₹5,000 and the sales and purchases of company is ₹15,000 and 20,000 respectively. Assume 52 weeks in a year.

b) As at 31-Mar-12, M/s ABC Limited has current assets and current liabilities amounting to ₹6,00,000 and ₹2,68,000 respectively. Current assets includes inventory of ₹1,55,000. What would be the current ratio and quick ratio?

c) What are the features of equity shares?

d) Its shareholders have the right to buy one share of ₹100 at a price of ₹150 for every three shares of ₹100 each held. The market value of the share is ₹200. Find the value of right.

Q.3
a) Explain the features of the company.

b) Bharat Ltd. offered 40,000 shares of ₹10 each payable as follows:
   On application ₹6 and balance on allotment.
   Pass the necessary journal entries in each of the following cases:
   i) If the public applied for 37,000 shares,
   ii) If the public applied for 40,000 shares,
   iii) If the public applied for 50000 shares and allotment is done on prorata basis by adjusting advance money towards allotment.

Q.4
a) Harish Limited purchased a machinery 5 years back at a cost of ₹10,00,000 having salvage value of ₹2,00,000 and an expected useful life of 8 years. At the starting of the 6th year, it incurred ₹60,000 on routine service and replaced a damaged part by incurring ₹10,000. The company has also incurred ₹1,00,000 on the major overhaul of the machinery which will increase the useful life of the machinery by another two years.
   i) Which of these costs will be capitalised or charged as an expense in the period incurred?
   ii) How much depreciation expense will be reported every year from year 6 to year 10, if the company follows the straight line method of depreciation?

b) Explain detail the important activity turnover ratios.
Q.5  
a) i) Calculate inventory turnover ratio from the following data:
   Inventory in the beginning ₹18,000
   Inventory at the end ₹22,000
   Net purchases ₹46,000
   Wages ₹14,000
   Revenue from operations ₹80,000
   Carriage inwards ₹4,000

   ii) Calculate Current Ratio from the following data
   Total assets = ₹3,00,000
   Non-current liabilities = ₹80,000
   Shareholders’ Funds = ₹2,00,000

   iii) Calculate interest coverage ratio from the following data.
   Net Profit after tax ₹60,000;
   15% Long-term debt ₹10,00,000;
   Tax rate 40%.

b) Machinery account of ABC Limited has a balance of ₹80,000 on 1st April 2015. On 1st October 2015, the company purchased another machinery for ₹48,000. On 30th September 2016, a machinery having book value of ₹80,000 on 1st April 2015 was sold for the ₹48,000. The company charges depreciation @10% per annum using written down value method. The accounting year ends on 31st March. You are required to prepare Machinery account and Depreciation account for three years starting from accounting year 2015-16 and 2016-17.

Q.6  
a) Explain the steps involved in issue of Equity shares.

b) From the following balance sheet of Raman Co. Ltd. as on March 31, 2018, calculate: current ratio, Quick Ratio and Debt Equity Ratio.

**Balance Sheet as at 31 March, 2018**

<table>
<thead>
<tr>
<th>I. Equity and Liabilities</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Shareholders’ funds</td>
<td></td>
</tr>
<tr>
<td>a) Share capital</td>
<td>12,00,000</td>
</tr>
<tr>
<td>b) Reserves and surplus</td>
<td>2,00,000</td>
</tr>
<tr>
<td>c) Money received against share warrants</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Non-current Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Long-term borrowings</td>
</tr>
<tr>
<td>b) Other long-term liabilities</td>
</tr>
<tr>
<td>c) Long-term provisions</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Current Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Short-term borrowings</td>
</tr>
<tr>
<td>b) Trade payables</td>
</tr>
<tr>
<td>c) Other current liabilities</td>
</tr>
<tr>
<td>d) Short-term provisions</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>----------------------</td>
</tr>
<tr>
<td><strong>II. Assets</strong></td>
</tr>
<tr>
<td><strong>1. Non-Current Assets</strong></td>
</tr>
<tr>
<td>a) Fixed assets</td>
</tr>
<tr>
<td>b) Non-current investments</td>
</tr>
<tr>
<td>c) Long-term loans and advances</td>
</tr>
<tr>
<td><strong>2. Current Assets</strong></td>
</tr>
<tr>
<td>a) Current investments</td>
</tr>
<tr>
<td>b) Inventories</td>
</tr>
<tr>
<td>c) Trade receivables</td>
</tr>
<tr>
<td>d) Cash and cash equivalents</td>
</tr>
<tr>
<td>e) Short-term loans and advances</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018  
B.Com. (Hons.) and Industry Integrated – Third Semester  
FUNDAMENTALS OF COMPUTERS AND INFORMATION TECHNOLOGY  
(BCH-301)

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 Answer the following questions:
   a) What are the parts of CPU?
   b) Find the binary equivalent of (1000)\textsubscript{16}
   c) Define the term system.
   d) Name any two network devices.
   e) What is a firewall?

   \textit{PART-A}

Q.2 Draw a block diagram to illustrate the basic organization of a computer system and also explain the functions of its various units.

Q.3 a) Add (11011)\textsubscript{2} and (1101)\textsubscript{2}
   b) Subtract (1111)\textsubscript{2} from (100000)\textsubscript{2}
   c) (67.15)\textsubscript{10} = (        )\textsubscript{2}
   d) (ABC)\textsubscript{16} = (                     )\textsubscript{8}

   \textit{PART-B}

Q.4 What is software? Explain types of software.

Q.5 Differentiate between data and information. Explain library management system in detail.

Q.6 Write a notes on Network.

Q.7 Explain Applications of computer in Healthcare and Medical field.
End Semester Examination, Dec. 2018
B.Com. (Hons.) and 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) Formal and contents of a company’s balance sheet must be in accordance with schedule III Part I of company’s Act _________. [2011/1986/2013]
   b) Debenture issued collateral security will be debited to _________. (Reserve A/c / suspense A/c / Debenture suspense A/c)
   c) Premium on redemption of preference share should be set off first against the __________. (Securities Premium A/c / Suspense A/c / Capital reserve)
   d) The net capital employed = Fixed Assets (+) current Asset (–)_________. (Current liabilities / outside liabilities / long term liabilities).
   e) At the time of liquidation sums due to an employee from a provident fund, gratuity fund falls in the category of _________. (Preferential creditor / unsecured creditor)

State whether the following statements are TRUE or FALSE:
   f) If any surplus is left even after the payment of equity share capital in full. It will go to creditors.
   g) Dividend yield is a method of valuation of shares.
   h) Dividend paid during the year, before ascertainment of profit for the year in called interim dividend.
   i) Corporate dividend tax is payable on equity as well as preference dividend.
   j) The companies are required to spend at least 5% of average net-profits of the immediately preceding 3 years on CSR activities.

Answer the following:
   k) The profit and loss account of Mr. X disclosed the following results:
      2008 profit ₹1,00,000
      2009 profit ₹2,00,000
      2010 profit ₹1,70,000
      Goodwill is to be valued at two year’s purchase of the average profits of past three years.
   l) Pass Journal entries for the forfeiture and re-issue in the following case:
      A Ltd. forfeited 100 shares of ₹10 each fully called-up for nonpayment of first call of ₹3 per share and final call of ₹3 per share. All of these shares were re-issued as fully paid for ₹10 per share.
   m) What do you mean by ‘Partial underwriting’?
   n) What do you mean by ‘Fixed Assets’?

   2½×4

PART-A

Q.2 a) X Ltd. issued 40,000 equity shares of ₹10 each at a premium of ₹2.50 per share. The amount was payable as follows:
   On application ₹2 per share
   On allotment ₹4.50 per share (including premium)
   On Call ₹6 per share
   Owing to heavy subscription the allotment was made on pro-rata basis as follows:
   i) Applicants for 20,000 shares were allotted 10,000 shares.
ii) Applicants for 56,000 shares were allotted 14,000 shares.

iii) Applicants for 48,000 shares were allotted 16,000 shares.

It was decided that excess amount received on applications would be utilized on allotment and the surplus would be utilized on allotment and refund to applicants.

Ram to whom 1,000 shares were allotted, who belongs to category (i), failed to pay allotment money his shares were forfeited after the call.

Record the necessary Journal entries in books of X Ltd. for the above transactions.

b) What do you mean by bonus shares? State the advantages (any five) of issuing bonus shares?

Q.3  
a) The following balances appeared in the books of X Ltd. as at 1st April 2017.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>15% debentures</td>
<td>₹5,00,000</td>
</tr>
<tr>
<td>Debenture Redemption fund</td>
<td>₹3,14,312</td>
</tr>
<tr>
<td>12% debenture redemption</td>
<td>₹3,14,100</td>
</tr>
<tr>
<td>Fund investment (at cost)</td>
<td></td>
</tr>
<tr>
<td>The annual installment added to the debenture redemption fund is ₹1,48,174.</td>
<td></td>
</tr>
</tbody>
</table>

On 31st March 2018, the company redeemed all the debentures at 105 per cent out of fund raised by selling all investments at ₹3,20,000. On March 31st 2018, the balance at bank (before the receipt of the interest on investments) was ₹200,000.

Prepare the necessary ledger A/c.

b) Journalize the following transactions:

i) A Ltd. redeemed 4,000, 12% debentures of ₹100 each by converting them into equity shares of ₹10 each at par.

ii) B. Ltd. redeemed 1,200, 14% debentures of ₹500 each by converting them into 12% preference shares of ₹10 each at a premium of ₹2 per share.

Q.4  
a) A company carried forward balance of ₹50,000 in the surplus account from the year ended 31st March 2017. During the year 2017-18, it made further profit of ₹5,00,000. It was decided that following decisions be carried out:

i) Provision for taxation ₹2,20,000

ii) Dividend equalization account ₹60,000

iii) Dividend on 12% preference shares of ₹2,50,000

iv) Dividend 15% on 40,000 equity shares of ₹10 each fully paid.

v) General reserve ₹55,000.

vi) Development rebate reserve ₹40,000.

vii) Provide for corporate dividend tax @20.358%, share holders declared the proposed dividend in their annual general meeting held on 31st August, 2018.

You are required to ascertain the net amount of ‘surplus’.

b) Prepare in a summarized form the balance sheet of a company as per schedule 111 of company Act, 2013 taking imaginary figures.

PART-B

Q.5  
a) What do you mean by ‘underwriting commission’? Discuss the provision regarding underwriting commission companies Act 1956 and as per Department of Economic Affair, Ministry of Finance. Give Journal entries relating to ‘underwriting’ in the books of underwriters.

b) Hindustan Ltd. issues 2,00,000 shares of ₹10 each at a premium of ₹4 per share 70% of the issue was underwritten by U.T.I at the maximum rate of commission allowed by the law. Application were received for 1,60,000 shares which were accepted in full.

Give Journal entries in the books of Hindustan Ltd.
Q.6  a) Following information is given to you:
  i) Average capital employed in the firm ₹5,00,000.
  ii) Average profit earned ₹82,000.
  iii) Reasonable profit in the same type of business ₹20,000 on an investment of ₹2,00,000.
  iv) Fair remuneration for the proprietor in alternative employment may be assumed ₹2,000 per month.

As certain the value of goodwill on the basis of capitalized value of super profits.  

b) Discuss the net assets method of valuing shares. Explain it with the help of imaginary figures.

Q.7  a) Adarsh manufacturing company Ltd., went into voluntary liquidation on 1* January 2016. The liquidator is to be paid remuneration @3% on the amount realized on sale of assets and 2% on amount distributed to shareholders. The liquidator sold out all the assets of the company. Company’s position was as under:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash realized on sale of assets</td>
<td>7,00,000</td>
</tr>
<tr>
<td>Liquidation expenses</td>
<td>12,600</td>
</tr>
<tr>
<td>Creditors [Including salaries for one month ₹8,400]</td>
<td>95,200</td>
</tr>
<tr>
<td>7,000, 6% preference shares of 30 each (on which dividend is paid upto 31st December 2014)</td>
<td>2,10,000</td>
</tr>
<tr>
<td>14,000 equity shares of ₹10 each, ₹9 per share</td>
<td>1,26,000</td>
</tr>
<tr>
<td>General reserve</td>
<td>1,68,000</td>
</tr>
<tr>
<td>Profit and loss balance</td>
<td>28,000</td>
</tr>
</tbody>
</table>

Under articles of association of the company the preference shareholder’s have a right to receive 1/3 of the surplus, remaining after repaying the equity share capital.

Prepare liquidator’s final statement of account.  

b) What do you understand by the term “preferential creditors”?  


Q.1 **State whether the following statements are TRUE or FALSE:**
   a) The two regression coefficients are – 0.89 and 1.23.
   b) Harmonic mean is the best average.
   c) Cyclic variations are irregular in nature.
   d) Arithmetic mean is always greater than Geometric mean.
   e) Classification is a step toward tabulation.
   Answer the following:
   f) Give an example of individual and continuous series.
   g) Calculate median for the series:
      \[
      \begin{array}{c}
      X: 2 \ 5 \ 8 \ 11 \ 13 \ 20 \\
      Y: 2 \ 3 \ 5 \ 4 \ 1 \ 3 \\
      \end{array}
      \]
   h) Write the relation between A.M, H.M. and G.M.
   i) Why Fisher Index number is said to ideal?
   j) What do you mean by Value Index number?

**PART-A**

Q.2 a) Define 'classification'. Explain all the types and ways of Classification by giving examples.
   b) Draw a percentage bar diagram for the data given below:

<table>
<thead>
<tr>
<th>Items of Expenditure</th>
<th>Expenditure in Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Family A</td>
</tr>
<tr>
<td>Food</td>
<td>1000</td>
</tr>
<tr>
<td>Clothing</td>
<td>500</td>
</tr>
<tr>
<td>Rent</td>
<td>800</td>
</tr>
<tr>
<td>Education</td>
<td>400</td>
</tr>
<tr>
<td>Recreation</td>
<td>200</td>
</tr>
<tr>
<td>Misc</td>
<td>100</td>
</tr>
</tbody>
</table>

Q.3 a) The score of two batsmen X and Y in '9' innings is given below:
   \[
   \begin{array}{c}
   X: 18 \ 32 \ 04 \ 09 \ 13 \ 00 \ 05 \ 27 \ 35 \ 83 \\
   Y: 25 \ 20 \ 28 \ 14 \ 24 \ 09 \ 00 \ 05 \ 04 \ 08 \\
   \end{array}
   \]
   Find
   a) Who is better batsman?
   b) Which batsman is more consistent?
   b) Calculate Quartile deviation and its coefficient for the data given below:

<table>
<thead>
<tr>
<th>C.I.: 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>9</td>
<td>14</td>
<td>20</td>
<td>8</td>
<td>4</td>
<td>3</td>
</tr>
</tbody>
</table>
Q.4  
a) Two dice are thrown simultaneously, find the probability of getting:  
i) Total of 9 ii) Total of 7 or 11. iii) Same number or doublets.  
b) An urn contains 5 white, 3 black and 2 red balls. If 3 balls are drawn at random, find the probability that:  
i) All Three are white. ii) Two are white and One is red. iii) Two are black and One is red. iv) One ball of each colour.  

PART B

Q.5  
a) Calculate rank correlation for the following data:  

<table>
<thead>
<tr>
<th>x:</th>
<th>28</th>
<th>35</th>
<th>41</th>
<th>43</th>
<th>35</th>
<th>20</th>
<th>18</th>
<th>28</th>
<th>11</th>
<th>30</th>
</tr>
</thead>
<tbody>
<tr>
<td>y:</td>
<td>108</td>
<td>110</td>
<td>100</td>
<td>108</td>
<td>96</td>
<td>108</td>
<td>115</td>
<td>100</td>
<td>98</td>
<td>135</td>
</tr>
</tbody>
</table>

b) Find regression equation of x and y and y on x for the following data:  

<table>
<thead>
<tr>
<th>x:</th>
<th>37</th>
<th>39</th>
<th>45</th>
<th>51</th>
<th>40</th>
<th>36</th>
<th>30</th>
<th>40</th>
<th>48</th>
</tr>
</thead>
<tbody>
<tr>
<td>y:</td>
<td>89</td>
<td>85</td>
<td>81</td>
<td>80</td>
<td>79</td>
<td>83</td>
<td>75</td>
<td>76</td>
<td>82</td>
</tr>
</tbody>
</table>

Q.6  
a) Construct Fisher’s ideal Index number and show that it satisfies both the tests i.e. Time reversal and Factor reversal test for the data given below:  

<table>
<thead>
<tr>
<th>Commodities</th>
<th>p₀</th>
<th>V₀</th>
<th>p₁</th>
<th>V₁</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>10</td>
<td>50</td>
<td>15</td>
<td>75</td>
</tr>
<tr>
<td>B</td>
<td>5</td>
<td>50</td>
<td>5</td>
<td>60</td>
</tr>
<tr>
<td>C</td>
<td>8</td>
<td>32</td>
<td>10</td>
<td>50</td>
</tr>
<tr>
<td>D</td>
<td>12</td>
<td>60</td>
<td>15</td>
<td>75</td>
</tr>
<tr>
<td>E</td>
<td>6</td>
<td>90</td>
<td>12</td>
<td>120</td>
</tr>
</tbody>
</table>

b) What do you mean by index number? What are the uses, limitations and types of index numbers?  

Q.7  
a) What do you mean by time series? Write the uses of time series analysis in forecasting.  
b) Fit a straight line trend by using Least square method for the given data:  

<table>
<thead>
<tr>
<th>Year</th>
<th>Production (in’000 tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>48</td>
</tr>
<tr>
<td>2003</td>
<td>52</td>
</tr>
<tr>
<td>2004</td>
<td>53</td>
</tr>
<tr>
<td>2005</td>
<td>56</td>
</tr>
<tr>
<td>2006</td>
<td>50</td>
</tr>
<tr>
<td>2007</td>
<td>57</td>
</tr>
<tr>
<td>2008</td>
<td>54</td>
</tr>
<tr>
<td>2009</td>
<td>59</td>
</tr>
<tr>
<td>2010</td>
<td>58</td>
</tr>
<tr>
<td>2011</td>
<td>61</td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018  
B. Com. (Hons.) and Industry Integrated – Third Semester  
MARKETING MANAGEMENT (BCH-304 / 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. Marks are indicated against each question.

Q.1  Fill in the blanks:  
   a) __________ is a very old concept while marketing is a new concept.  
   b) __________ may aim at producing a change in beliefs, action behaviour or values.  
   c) The __________ is the person who makes the actual purchase.  
   d) Maturity stage of PLC includes __________ maturity and __________ maturity.  
   e) A zero-level channel, often called a __________ channel.

Explain the following terms:  
   f) Labeling.  
   g) Targeting.  
   h) Environmental scanning.  
   i) Sustainable marketing.  
   j) Rural markets.  

\[2×10\]

PART-A

Q.2  a) Discuss the components of marketing mix.  
   b) Describe consumer buying process. Also explain factors influencing consumer buying decisions.  

\[10\]

Q.3  a) Differentiate between market segmentation and product differentiation.  
   b) "Branding is socially desirable." Through a light on this statement.  

\[10\]

Q.4  a) Define ‘promotion mix’. Elaborate factors affecting promotion mix decisions.  
   b) Explain the followings:  
      i) Skimming the cream pricing policy.  
      ii) Price discrimination.  

\[5×2\]

PART-B

Q.5  a) Discuss the concept of channel of distribution. Also explain various channels with suitable examples.  
   b) Explain the following:  
      i) Future of retailing in India.  
      ii) Factors affecting choice of distribution channels.  

\[10\]

Q.6  Briefly explain the characteristics of rural marketing. How rural consumers are different from urban consumers? Also explain marketing mix planning for rural markets.  

\[20\]

Q.7  a) Explain and illustrate various marketing ethics with examples.  
   b) Write short notes on the following:  
      i) Digital marketing.  
      ii) Relationship marketing.  

\[5×2\]
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Third Semester
CAPITAL MARKETS (BCH-305 / BCH-305A)

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 Attempt the following questions:
   a) What is dematerialization?
   b) What is secondary market?
   c) Enlist two macroeconomic indicators that influence stock market.
   d) What is the full form of BOLT?
   e) What are the stock indices?
   f) What is a scrip?
   g) What is margin trading?
   h) What is price rigging?
   i) Define ‘bears’.
   j) Define ‘KYC’.  1×10

PART-A

Q.2 What is capital market? Explain the role of capital market in India.  10
Q.3 Write a detailed note on NEAT system.  10
Q.4 Explain general guidelines for scrip selection criteria in India.  10

PART-B

Q.5 What are the objectives of risk management system of BSE?  10
Q.6 How does circular trading work in stock market?  10
Q.7 How does SEBI regulate the stock market?  10
End Semester Examination, Dec. 2018  
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Third Semester  
FINANCIAL MARKET AND INSTRUMENTS (BCH-306)

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 the following in brief:
   a) What is an asset finance company?
   b) Enlist one difference between capital market and money market.
   c) What is NAV?
   d) What is dematerialization?
   e) Enlist two advantages of bill discounting.
   f) What are private mutual funds in India?
   g) What are qualitative methods of credit control by RBI?
   h) What is IRDA?
   i) What is principle of subrogation?
   j) What is transmutation effect?  1×10

PART-A

Q.2 What does SEBI mean? Explain the role of SEBI in the capital market in detail. 10
Q.3 What is factoring? Explain the mechanism of factoring in detail. 10
Q.4 Explain structure of mutual funds in India. 10

PART-B

Q.5 What is commercial bank? Differentiate between commercial bank and central bank. 10
Q.6 What are development banks? Describe the objectives of development banks in India. 10
Q.7 Explain investment policies of non-banking financial institutions in India. 10
Q.1 Objective type questions:

a) Which out of the following is not a feature of credit sales?
   i) Pay for the product at a later date.
   ii) It usually is the same amount as the actual amount as it does not have the element of interest included in it.
   iii) Buyer is allowed to take immediate possession.
   iv) There is loss of interest to the seller due to delayed payment.

b) What are the features of cash discount?
   i) Deduction allowed by the seller of goods or by the provider of services.
   ii) Motivate the customer to pay within a specified time.
   iii) It is an incentive that a seller offers to a buyer in return for paying a bill owed before the scheduled due date.
   iv) All of the above.

c) Revenue should normally be recognized when the customer accepts delivery and installation and inspection are complete.
   i) True
   ii) False

d) Sales on approval and Guarantee sales are part of which of the following:
   i) Installment sales.
   ii) Delivery is delayed at buyers request and buyer takes title and accepts billing.
   iii) Delivered subject to conditions.
   iv) Advertising and insurance agency commissions.

e) Revenue should be recognized for the amount excluding the amount of retention money, true or false?
   i) True
   ii) False

f) Suppose the contract price is ₹5,00,000 and the total estimated cost of completing the contract is ₹4,00,000, giving an estimated profit of ₹1,00,000. The value of work already done is ₹2,20,000. What will be the credit to the profit and loss in respect of the work done so far? Use “Estimated Profit” Approach
   i) ₹44,000
   ii) ₹55,000
   iii) ₹1,00,000

   Use “Percentage of Completion” Approach
   i) ₹44,000
   ii) ₹55,000
   iii) ₹1,00,000

   Use “Cost to Cost” Approach
   i) ₹44,000
   ii) ₹55,000
   iii) ₹1,00,000

g) Under fixed price contracts, the Contractor is reimbursed for allowable or otherwise defined costs, plus a percentage of these costs or a fixed fee.
   i) True
   ii) False

h) State whether the following statement is true?Contract revenue is measured at the consideration received or receivable. However, recognising contract revenues is not critical for financial reporting purposes and hence does not require skilful use of management judgment.
   i) Yes
   ii) No

i) In an operating lease, the lessee should recognise the fixed asset in his books of accounts.
   i) True
   ii) False
j) Change in the provisions of the lease agreement at a subsequent date can never lead to reclassification of the lease.
   i) True  ii) False

k) Under an operating lease, the lease rentals are to be bifurcated into interest payment and principal repayment.
   i) True  ii) False

l) Amount expected to be realised on disposal of fixed asset
   i) Original cost  ii) Fair value
   iii) Scrap value  iv) Revalued price

m) Historical cost excludes
   i) Borrowing cost  ii) Purchase cost
   iii) Trade discount  iv) CENVAT credit not availed

n) Painting expenditure incurred on existing car
   i) Charge to profit and loss account  ii) Capitalise to the cost of car
   iii) Both  iv) None of the above

o) Closing inventory is shown under which head in the balance sheet:
   i) Non Current assets  ii) Current assets
   iii) Either i) or ii)  iv) None of the above

p) From the following information, calculate the cost of inventory using retail price method.
   Sales during the year  ₹4,00,000
   Cost of purchases  ₹3,00,000
   Opening stock  Nil
   Closing stock at selling price  ₹1,00,000
   i) ₹40,000  ii) ₹50,000
   iii) ₹75,000  iv) ₹60,000

q) ABC Limited incurs a fixed production overhead of ₹10,00,000 every year. Its normal production capacity is 1,00,000 units. In the year ended 31 Mar 2012, the production was 1,25,000 units. Calculate the fixed production overhead to be allocated per unit.
   i) ₹10  ii) ₹8
   iii) ₹12  iv) ₹12.5

r) Machinery spares are always accounted as fixed assets.
   i) True  ii) False

s) ABC Limited purchases 100 units of product A at ₹20 per unit and also incurred transportation charges of ₹300. The supplier allowed a discount of ₹2 per unit as per prevalent business considerations. Calculate the cost of purchase of 100 units.
   i) ₹2,400  ii) ₹2,100
   iii) ₹2,000  iv) ₹1,800

t) Which of the following costs are excluded from costs of purchase?
   i) Unloading charges at factory  ii) Non refundable taxes
   iii) Refundable taxes

Q.2  a) Explain the conditions and methods for recognition of revenue from services.

b) Explain the conditions for commencement of capitalization of borrowing cost. When capitalization of borrowing cost cease.

c) Explain the accounting of gift vouchers issued by retail stores.

d) Explain the method available for measuring stage of completion of contracts. 5×4
Q.3  
a) X Ltd undertakes large contracts. The following particulars relate to contract carried out during the year ended on 31\textsuperscript{st} March, 2018.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>`</th>
<th>Particulars</th>
<th>`</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work certified by</td>
<td>1,43,000</td>
<td>Wages accrued on 31st March 2018</td>
<td>1,800</td>
</tr>
<tr>
<td>Cost of work not plant</td>
<td>3,400</td>
<td>2018 Direct expenditure</td>
<td>2,400</td>
</tr>
<tr>
<td>Plant installed at site</td>
<td>11,300</td>
<td>Materials on hand on 31st March 2018</td>
<td>1,400</td>
</tr>
<tr>
<td>Value of plant on 31st</td>
<td>8,200</td>
<td>Materials returned to store</td>
<td>400</td>
</tr>
<tr>
<td>Materials sent to site</td>
<td>64,500</td>
<td>Direct expenditure accrued on 31st</td>
<td>200</td>
</tr>
<tr>
<td>Labour</td>
<td>54,800</td>
<td>March 2018</td>
<td>2,00,000</td>
</tr>
<tr>
<td>Establishment charge</td>
<td>3,250</td>
<td></td>
<td>1,30,000</td>
</tr>
</tbody>
</table>

Prepare a Contract Account for the period ending 31\textsuperscript{st} March 2018 and find out the profit. It was decided to transfer 2/3 of the profit on cash basis to Profit and Loss Account.

b) ABC Limited acquired an asset on lease which has fair value of ₹2,75,000/-. Annual lease payments amount to ₹1,00,000. The term of the lease agreement is 3 years. Economic life of the asset is 4 years. The agreement states that the lessee will not make any modifications to the existing asset, without the prior permission from the lessor. Insurance charges, if any are to be borne by the lessee.

i) Write the conditions for classifying the lease into finance lease or operating lease.

ii) Find out type of lease from the above information.

(The present value of annuity factor of ₹1 due at the end of third year at 10% IRR is 2.49)

Q.4  
a) On 1 October 2016 Omega began the construction of a new factory. Costs relating to the factory are as follows:

₹000
- Purchase of the land          10,000
- Costs of dismantling existing structures on the site 500
- Purchase of materials to construct the factory 6,000
- Employment costs (Note 1) 1,800
- Production overheads directly related to the construction (Note 2) 1,200
- Allocated general administrative overheads 600
- Architects and consultants fees directly related to the construction 400
- Costs of relocating staff who are to work at the new factory 300
- Costs relating to the formal opening of the factory 200
- Interest on loan to partly finance factory construction 1,200
- Plant and machinery purchased for use in the factory 6,000

Note 1: The factory took eight months to construct and was brought into use on 30 June 2017. The employment costs are for the nine months to 30 June 2017.

Note 2: The production overheads were incurred in the eight months ended 31 May 2017. They included an abnormal cost of $200,000 caused by the need to rectify damage caused by a gas leak. Find out the cost the various asset from the above information.

b) At the end of financial year 2016-17, DEF Limited acquired 100\% of PQR Limited for ₹6,00,000. PQR has 3 CGUs – A, B and C with net fair values of ₹2,40,000, ₹1,60,000, and ₹80,000, respectively. DEF Limited recognizes goodwill of ₹1,20,000 that relates to PQR Limited. Tax effects are to be ignored.

At the end of financial year 2017-18, unit C makes significant losses. Its recoverable amount is estimated to be ₹90,000.

Following table details the carrying amount for assets at the end of 2017-18
<table>
<thead>
<tr>
<th>Particulars</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>Goodwill</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net carrying amount</td>
<td>2,60,000</td>
<td>2,40,000</td>
<td>1,60,000</td>
<td>24,000</td>
<td>6,84,000</td>
</tr>
</tbody>
</table>

Calculate impairment loss provided that goodwill can be allocated on a reasonable and consistent basis.

**Q.5**

a) ABC Limited has borrowed ₹10,00,000 specifically to finance the cost of constructing a new head office and has a policy of capitalizing finance costs. The loan is drawn on 1 Feb, 2016 and during the year the entity pays interest on that loan at a rate of 12% until 1 Feb, 2017. On 1 Feb, 2017 the interest rate is increased to 13% due to a rise in LIBOR. Construction of the building began on 1 Dec, 2016 and continues without interruption until after the year end on 31 Mar, 2017. During the period of construction the entity incurs directly attributable costs of ₹100,000 in Dec, 2016 and ₹250,000 in each month from Jan to Mar 2017 (for simplicity it is assumed that these costs are incurred on the first day of each month). Each month beginning from 01 Dec, 2016 the borrowings, less any amount that is to be expended for the building works in that month are re-invested and earn interest at a rate of 5% per annum.

Calculate the interest payable and receivable and the borrowing cost to be capitalized. Pass the necessary journal entries for 2016-17.

b) ABC limited purchased a machine on 1 April 2010 for ₹80,00,000 with an estimated useful life of 10 years. Depreciation is provided on SLM basis. ABC limited revalued the machinery on 1 April 2013 at ₹60,00,000. On 1 April 2016, ABC limited revalued the fixed asset to ₹30,00,000. Prepare machinery account from 1st April 2011 till 31st March 2017.

**Q.6**

a) i) Differentiate between revenue and income.

ii) Define the term ‘net selling price’ and ‘active market’.

b) i) Explain recognition criterion in case of intangible assets.

ii) What are the factors need to be considered while deciding useful life of an intangible asset?
Q.1 **Fill in the blanks:**
   a) Factory rent is apportioned to various departments on the basis of __________.
   b) Transfer to next process is shown on __________ side of process account.
   c) In EOQ, total cost is the sum of carrying cost and __________.
   d) The sale of scrap is deducted from __________ in cost accounting.
   e) Abnormal idle time cost is transferred to __________.

**State whether the statement are true or false:**
   f) Cost accounting is a part of financial accounting.
   g) Fixed cost per unit remains the fixed at different level of output.
   h) Overheads are also known as indirect expresses.
   i) There is no difference in rational profit and profit transferred to profit and loss account in contract costing.
   j) Work uncertified is actually the part of the work not done at all.

2×10

Q.2 a) “Costs may be classified in a variety of ways according to their nature and the information needs of management.” Explain the statement. 12
   b) Distinguish between financial accounting and cost accounting. 8

Q.3 The following is the record of receipts and issues of certain material in factory:
   April 1 Opening stock 50 kg @₹10/kg
   April 1 Issued 30 kg
   April 2 Received 60 kg ₹10.20/kg
   April 3 Issued 25 kg
   April 3 Loss revealed 1 kg
   April 4 Received back from orders 10 kg (Issued at `9.5/kg)
   April 5 Issued 40 kg
   April 6 Received 22 kg @₹10.30/kg
   April 7 Issued 38 kg

Prepare stored ledger at FIFO and LIFO methods. 20

Q.4 a) Write a short note on Labour Turnover. 5
   b) A machine was purchased for ₹5 lakhs. The total cost of all machinery including the new machine was ₹75 lakhs. Expected life is 10 years. Scrap value is ₹50,000. Annual Repairs and maintenance for the machine is ₹2,000. Expected number of working hours per year is 4,000. Annual Insurance Premium for all the machines is ₹4500. Electricity consumption is 25 units per hour @ 75 paisa per unit. Rent per month for the department is ₹800 and machine occupies 1/16 of total area. Lighting charges are ₹120 per month for 20 points and machine uses 3 points. Compute machine hour rate. 15
PART-B

Q.5 A company manufactured and sold 1000 machines in a particular month. The following details are available:

\[ \begin{array}{ll}
\text{Cost of materials} & 80,000 \\
\text{Wages paid} & 1,20,000 \\
\text{Manufacturing expenses} & 50,000 \\
\text{Salaries of managerial Staff} & 60,000 \\
\text{Rent, Rates and insurance} & 10,000 \\
\text{Selling Expenses} & 30,000 \\
\text{General Expenses} & 20,000 \\
\text{Sales} & 4,00,000 \\
\end{array} \]

The next month company plan to manufacture 1200 machines. You are required to make a statement showing the price at which the machine would be sold so as to earn a profit of 10% on selling price. The following additional information is supplied to you:

a) The price of the material will rise by 20% over the previous year level.
b) Wages rate will rise by 15%.

c) Manufacturing expenses per unit will rise in the proportion to prime cost.
d) Selling expenses per unit will remain unchanged.
e) Other expenses will remain unaffected by rise in output.

Q.6 Write short notes on:

a) Portion of profit to be transferred to profit and loss account in contract costing.

b) Abnormal gain in process costing.

d) Work certified and works uncertified in contract costing.

Q.7 a) What is integrated accounting? State its advantages.

b) Explain the importance of reconciliation of cost and financial accounts.
**End Semester Examination, Dec. 2018**

B. Com (Hons.) and Industry Integrated – Fourth Semester

**DIRECT TAXATION (BCH-403 / BCH-403A)**

**DIRECT TAXES AND PRACTICES (CH-3.2)**

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 State whether the following statements are TRUE or FALSE:**

a) Income Tax is indirect Tax.
b) Dividend received from Indian company is not included in the total income.
c) A company may not ordinarily resident in the previous year.
d) A person may not have assessable income but may still be an assessee.
e) Casual income received by an assessee is exempt from Tax.
f) Long term capital loss can be set off against short term capital gain in the same financial year.
g) The income earned from illegal business is also taxable.
h) Salary and wages are not different from the point of view of income tax.
i) Depreciation is allowed only on tangible assets.
j) PAN can be allowed to only those persons whose taxable income exceeds. 1×10

**Write Short notes on:**

k) Individual. 2
l) Casual Income. 4
m) Basis of charge under the head “Income from Salary”. 4

**PART-A**

**Q.2 a) The following are the incomes of Shree Deepak for the previous year 2016-17.**

<table>
<thead>
<tr>
<th>Description</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Dividend from Indian Company</td>
<td>10,000</td>
</tr>
<tr>
<td>2. Profit from business in Japan received in India</td>
<td>12,000</td>
</tr>
<tr>
<td>3. Profit from business in Pakistan deposited in bank there. The business is controlled from India</td>
<td>20,000</td>
</tr>
<tr>
<td>4. Profit from Business in Indore</td>
<td>11,000</td>
</tr>
<tr>
<td>5. Interest received from a non resident on the loan provided to him for a business carried on in India</td>
<td>5,000</td>
</tr>
<tr>
<td>6. Income was earned in America and received there but brought in India</td>
<td>8,000</td>
</tr>
<tr>
<td>7. Share of income from Indian partnership firm</td>
<td>15,000</td>
</tr>
<tr>
<td>8. Income from House Property in India but received in America (Calculated)</td>
<td>12,000</td>
</tr>
<tr>
<td>9. Interest on debenture of an Indian Company Received in Dubai</td>
<td>5,000</td>
</tr>
<tr>
<td>10. Capital gain on sale of agriculture Land situated at Ajmer</td>
<td>8,000</td>
</tr>
</tbody>
</table>

Compute taxable income if he is
i) Ordinarily Resident. 10
ii) Non Resident. 10

**Q.3 a) Mr. Kushwaha is working in a company on ₹18,000 per month as Salary, he is also getting:**

i) Dearness allowance @ 50% of salary.
ii) Medical allowance @ 5% of the salary.
iii) Entertainment allowance ₹1,200 P.M.
iv) He contributes 14% of his salary to recognized provident fund and an equal contribution is made by the employer.
v) Interest on Provident fund is ₹1,900 on the accumulated balance to his credit is ₹20,000.
vi) He has been provided a small car and all the expenses of personal use met by him. He uses car for private and office purpose.
vii) An unfurnished house is provided by the company paying ₹2,000 p.m as rent. However ₹500 is deducted from his salary towards the house.
viii) The company provides him free electricity supply generated in their own company. The cost of which work out to ₹3,600 p.m.

Compute his taxable income for the assessment year 2017-18

b) What is the basis of charge under the head "Income from House Property"? Discuss the steps you would be taking in order to determine the income from house property. (Explain with the help of suitable format).

Q.4 Following statement was submitted by Mr. Manohar in respect of capital assets for the year 2016-17:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Jewellery</th>
<th>Flat</th>
<th>Gold</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Consideration (₹)</td>
<td>7,00,000</td>
<td>23,24,000</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Expenses of Sales (₹)</td>
<td>Nil</td>
<td>24,000</td>
<td>Nil</td>
</tr>
<tr>
<td>Cost of Acquisition (₹)</td>
<td>75,000</td>
<td>2,50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Year of Acquisition (₹)</td>
<td>1987-88</td>
<td>1984-85</td>
<td>1999-2000</td>
</tr>
</tbody>
</table>

He purchased a house for ₹14,00,000 on 01.03.2017. Compute the taxable capital gain. Cost inflation index for 1984-85, 1987-88, 1999-2000 and 2016-17 is 125, 150, 389 and 1125 respectively.

**PART-B**

Q.5 a) Mr. Shyam submits the following particulars of his income from other sources for the year ended on 31st March, 2017:
i) Family pension received from UP Government ₹30,000.
ii) Royalty received from the publisher ₹50,000. She spent ₹5,000 on books, stationery, typing etc. during the year.
iii) Winning from lotteries (net) ₹56,000.
iv) Winning from horse race (net) ₹28,000.
v) Interest on tax free debentures of X Company (listed) ₹7,200.
vi) Interest on 10% tax free bonds of the government of India ₹10,000.
vii) Dividend (net) ₹8,000 received from a foreign company. Nothing has been paid to the Government out of the tax deducted at source.

Compute his income from other sources for the assessment year 2017-18.

b) Explain briefly the provisions regarding "clubbing of income of Minor Child" under Income Tax Act?

Q.6 a) Describe Explain briefly the deduction u/s 80 C of the Income Tax Act, 1961 in respect of life insurance premium, contribution to public provident fund, deffered annuity and subscription to specific equity schemes.
b) An Individual has the following sources of the income for the assessment year 2017-18:
i) Gross Income from Salary.
ii) Income from House property (computed).
iii) Income from Business.
iv) Interest on securities.
He has paid life insurance premium of ₹8000 and donated ₹5,000 to an approved intuition. Calculate the gross tax liability of the assessee for the assessment year 2017-18.

Q.7  
  a) Discuss the incomes on which tax is be deducted at source.  
  b) When does the liability of advance tax arises? On what dates the installments of advance tax due and what amount is to be paid on those dates?
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Fourth Semester
E-COMMERCE (BCH-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. Marks are indicated against each question.

Q.1 Answer the following question:
   a) Enumerate nature and scope of e-commerce.
   b) Enumerate benefits of e-commerce.
   c) What is online commercial environment?
   d) Enumerate online commerce options.
   e) What are e-wallets?
   f) Enlist types of cards used for online payments.
   g) What is ACID test?
   h) Enlist e-business models based on the relationship of transaction types.
   i) Write full forms of:
      COA, KPA, BFA, MIM
   j) Differentiate between symmetric and asymmetric keys.  2×10

PART-A

Q.2 a) What is e-commerce? Differentiate between e-commerce and e-business.  10
   b) Discuss the impact of e-commerce on retail industry, economy and society in Indian context.  10

Q.3 a) What are digital payment systems? Discuss the various modes of online payment.  12
   b) What is electronic fund transfer? Discuss various methods of electronic fund transfer in India.  8

Q.4 Discuss the concept of e-governance. Discuss its scope strategies, challenges and aspects with example.  20

PART-B

Q.5 Discuss the process of payment gateway mechanism. Discuss popular payment gateway in India.  20

Q.6 a) What is cryptography? Discuss the concept and components of Public Key Infrastructure (PKI) in details with diagrammatic representation.  12
   b) Discuss in detail the concept of password systems.  8

Q.7 Write short notes on:
   a) Online marketing.
   b) Online learning.
   c) Online career services.
   d) M-commerce.  5×4
Q.1 Objective type questions:

a) Interest and borrowing costs are always included in cost of inventories.
   i) True  ii) False

b) First in, First out (FIFO) method of inventory valuation is based on actual movement of inventory.
   i) True  ii) False

c) Match each item in Column A to the most appropriate item in Column B. Each item in Column A corresponds to only one item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Closing inventory is overvalued</td>
<td>i) Excluded from cost of inventory</td>
</tr>
<tr>
<td>ii) Opening inventory is overvalued</td>
<td>ii) Current assets are overvalued</td>
</tr>
<tr>
<td>iii) Administrative overheads</td>
<td>iii) Included in cost of inventory</td>
</tr>
<tr>
<td>iv) Transportation costs till showroom</td>
<td>iv) Profit is understated</td>
</tr>
</tbody>
</table>

d) Cost of inventories should exclude:
   i) Fixed Factory overheads.
   ii) Freight inwards.
   iii) Abnormal loss of materials.
   iv) Cost of designing products as per customer’s specifications.

e) Valuation method that is inappropriate for low cost items which change frequently:
   i) Specific identification method.  ii) Retail method.
   iii) First in, first out (FIFO).  iv) Weighted average method.

f) During the previous year ABC Limited has recognised provision in its books for one of the legal case filed against it. However, due to change in facts and circumstances of the case, the lawyer advises the management that the provision so recognised will not be required any longer.

Which of the following action of the company is most suitable on this situation?
   i) Utilise the provision with any other expense.
   ii) Reverse the amount of provision and credit the same in profit and loss account.
   iii) Keep the provision intact and wait for the final decision from court.
   iv) None of above.

g) During the financial year, company has recognised provision of ₹10,00,000 for one of the legal cases. The case was still in progress at the end of year. Further, the company is negotiating with Insurance Company for reimbursement of amount the company will incur in the legal case. However, the amount to be paid by the Insurance Company will be decided once court announces its decision.

Given the above facts, which of the following action best suits the company?
   i) The company should recognise reimbursement as asset if it is virtually certain.
   ii) The company should recognise contingent asset.
   iii) The company should disclose contingent asset.
   iv) The company should net off the reimbursement against the provision currently in the books.
h) During the year ABC Limited estimated that it needs to pay Rs. 10,000 at the end of each of the next three years to settle an obligation. For this the company discounts the future cash expense to its present value and provides the discounted amount in the financials.

i) True  
ii) False

i) Foreign operations are broadly classified into integral and non-integral foreign operations:

i) True  
ii) False

j) Match each item in Column A to the most appropriate item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Changes in exchange rate have a direct effect on the reporting entity’s cash flow from operations.</td>
<td>1) Resulting exchange differences accumulated in foreign currency translation reserve.</td>
</tr>
<tr>
<td>b) Changes in exchange rate have no direct effect on the present and future cash flows from operations of either the non-integral foreign operation or the reporting entity.</td>
<td>2) Example of an integral foreign operation.</td>
</tr>
<tr>
<td>c) XYZ Limited is a dependent foreign operation of a reporting entity.</td>
<td>3) Integral foreign operation.</td>
</tr>
<tr>
<td>d) Recognition of exchange differences of a non-integral foreign operation.</td>
<td>4) Non-integral foreign operation.</td>
</tr>
</tbody>
</table>

k) For translation of accounts of non-integral foreign operation, items of income and expense are translated at the:

i) Closing rates or the rate as on the balance sheet date.
ii) Actual exchange rates as on the date of the transactions.
iii) Average rate subject to materiality.
iv) Rate as at the beginning of the entity’s financial period.

l) How are deferred tax assets disclosed in the balance sheet of the entity?

i) Under “Current Assets”.
ii) Under “Fixed Assets”
iii) Under “Non Current Investments”.
iv) Under “Non Current Assets”.

m) Deferred taxes is the tax effect of what kind of differences.

i) Irreversible  
ii) Permanent
iii) Timing  
iv) Current

n) Match the following word with their definitions.

<table>
<thead>
<tr>
<th>a) Accounting income</th>
<th>1) Amount of the income for a period, determined in accordance with the tax laws, based upon which income tax payable is determined</th>
</tr>
</thead>
<tbody>
<tr>
<td>b) Deferred taxes</td>
<td>2) Is the amount of income tax determined to be payable or recoverable in respect of the taxable income or loss for a period.</td>
</tr>
<tr>
<td>c) Taxable income</td>
<td>3) Is the tax effect of timing differences.</td>
</tr>
<tr>
<td>d) Current taxes</td>
<td>4) Is the net profit or loss for the period before tax as reported in the profit and loss account.</td>
</tr>
</tbody>
</table>
o) Timing differences are those differences between taxable income and accounting income for a period that originate in one period and are capable of _________ in one or more subsequent periods.
   i) Recognition  
   ii) Reversal  
   iii) Taxability  
   iv) Deferral
p) An equity instrument is a contract that evidences a residual interest in the assets of an entity after:
   i) Adding its current liabilities  
   ii) Adding all of its liabilities  
   iii) Deducting all of its liabilities  
   iv) Deducting its long term liabilities
q) Match the following examples of various financial instruments:
   i) Equity  
   ii) Financial liability  
   iii) Financial asset  
   1) Debentures  
   2) Sundry debtors  
   3) Ordinary shares
r) A financial instrument is classified as equity if the issuer is or can be required to deliver either cash or any other financial asset to the holder:
   i) True  
   ii) False
s) Redeemable Preference share capital will be classified as:
   i) Equity  
   ii) Financial asset  
   iii) Financial liability  
   iv) None of the above
t) A contract that gives rise to a financial asset to one entity will not necessarily always have the effect of financial liability or equity to another entity:
   i) True  
   ii) False

Q.2  
 a) What are the components of cost of purchase for valuation of inventory?  
 b) What do you mean by provision? What are the conditions need to be satisfied for recognizing provisions?  
 c) What do you mean by goodwill? How do you measure the goodwill acquired by amalgamation?  
 d) Explain non-monetary items and give five examples.

Q.3  
 a) A process of production, produces 5000 units of X and 2500 units of Y jointly. Total cost of production is ₹2,60,000. The sales value at split point for product X is ₹100 and Product Y is ₹60. Find out the cost per unit of X and Y.  
 b) i) What all the cost to be included while capitalizing the internally generated intangibles?  
     ii) What are the cost not to be included while capitalizing the internally generated intangibles?

Q.4  
 a) Explain meaning of permanent difference in case of accounting of income taxes? Give four examples of permanent difference.  
 b) What do you mean by held to maturity in case of financial instrument? Why all the assets do not fall under held to maturity?

Q.5  
 a) On 1-Jan-2017, ABC Ltd. purchased ₹1,00,000 face value, 3 year, 8% bonds of XYZ Ltd. for ₹94,924 which provides an effective interest rate of 10%. The interest on bonds is payable semiannually on June 30 and Dec 31. The investment is classified as held to maturity. Calculate the value of Bonds for the year ending 31st December 2017, 2018 and 2019.  
 b) Which of the following internally generated intangibles can be capitalized? Explain with reasons.  
    i) Goodwill.  
    ii) Publishing titles.  
    iii) Customer list.
Q.6  a) C Limited granted ₹10,00,000 loan to its employees at the beginning of the year at a concessional interest rate of 4% per annum. Loan is to be repaid in five equal annual installments along with interest. Market rate of such interest is 10% per annum. What is the value of loan initially to be recognized?  

b) ABC Limited has year ending 31 March, on 1-Apr-2015 it purchased a machine for ₹150,000 which has a useful life 3 years and scrap value zero. It is eligible for 100% depreciation in the 1st year as allowance for tax purpose and the straight line method is considered appropriate for accounting purpose. It has profits before depreciation and taxes of ₹200,000 each year and tax rate is 40%. Compute deferred tax asset or liability for three years.
Q.1 **Objective type Questions:**

a) Interest and borrowing costs are always included in cost of inventories
   i) True ii) False

b) First in, First out (FIFO) method of inventory valuation is based on actual movement of inventory.
   i) True ii) False

c) Match each item in Column A to the most appropriate item in Column B. Each item in Column A corresponds to only one item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Closing inventory is overvalued</td>
<td>i) Excluded from cost of inventory</td>
</tr>
<tr>
<td>ii) Opening inventory is overvalued</td>
<td>ii) Current assets are overvalued</td>
</tr>
<tr>
<td>iii) Administrative overheads</td>
<td>iii) Included in cost of inventory</td>
</tr>
<tr>
<td>iv) Transportation costs till showroom</td>
<td>iv) Profit is understated</td>
</tr>
</tbody>
</table>

d) Cost of inventories should exclude
   i) Fixed Factory overheads
   ii) Freight inwards
   iii) Abnormal loss of materials
   iv) Cost of designing products as per customer’s specifications

e) Valuation method that is inappropriate for low cost items which change frequently:
   i) Specific identification method
   ii) Retail method
   iii) First in, first out (FIFO)
   iv) Weighted average method

f) During the previous year ABC Limited has recognised provision in its books for one of the legal case filed against it. However, due to change in facts and circumstances of the case, the lawyer advises the management that the provision so recognised will not be required any longer.

Which of the following action of the company is most suitable on this situation?

i) Utilise the provision with any other expense
   ii) Reverse the amount of provision and credit the same in profit and loss account
   iii) Keep the provision intact and wait for the final decision from court.
   iv) None of above

During the financial year, company has recognised provision of ₹10,00,000 for one of the legal cases. The case was still in progress at the end of year. Further, the company is negotiating with Insurance Company for reimbursement of amount the company will incur in the legal case. However, the amount to be paid by the Insurance Company will be decided once court announces its decision.

Given the above facts, which of the following action best suits the company?

i) The company should recognise reimbursement as asset if it is virtually certain.
   ii) The company should recognise contingent asset.
   iii) The company should disclose contingent asset.
   iv) The company should net off the reimbursement against the provision currently in the books.
h) During the year ABC Limited estimated that it needs to pay Rs. 10,000 at the end of each of the next three years to settle an obligation. For this the company discounts the future cash expense to its present value and provides the discounted amount in the financials.
  i) True
  ii) False

i) Foreign operations are broadly classified into integral and non-integral foreign operations:
  i) True
  ii) False

j) Match each item in Column A to the most appropriate item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Changes in exchange rate have a direct effect on the reporting entity's cash flow from operations.</td>
<td>1) Resulting exchange differences accumulated in foreign currency translation reserve.</td>
</tr>
<tr>
<td>ii) Changes in exchange rate have no direct effect on the present and future cash flows from operations of either the non-integral foreign operation or the reporting entity.</td>
<td>2) Example of an integral foreign operation.</td>
</tr>
<tr>
<td>iii) XYZ Limited is a dependent foreign operation of a reporting entity.</td>
<td>3) Integral foreign operation.</td>
</tr>
<tr>
<td>iv) Recognition of exchange differences of a non-integral foreign operation.</td>
<td>4) Non-integral foreign operation.</td>
</tr>
</tbody>
</table>

k) For translation of accounts of non-integral foreign operation, items of Income and expense are translated at the:
  i) Closing rates or the rate as on the balance sheet date.
  ii) Actual exchange rates as on the date of the transactions.
  iii) Average rate subject to materiality.
  iv) Rate as at the beginning of the entity’s financial period.

l) How are deferred tax assets disclosed in the balance sheet of the entity?
  i) Under “Current Assets”.
  ii) Under “Fixed Assets”.
  iii) Under “Non Current Investments”.
  iv) Under “Non Current Assets”.

m) Deferred taxes is the tax effect of what kind of differences.
  i) Irreversible
  ii) Permanent
  iii) Timing
  iv) Current

n) Match the following word with their definitions.
  i) Accounting income 1) Amount of the income for a period, determined in accordance with the tax laws, based upon which income tax payable is determined
  ii) Deferred taxes 2) Is the amount of income tax determined to be payable or recoverable in respect of the taxable income or loss for a period.
  iii) Taxable income 3) Is the tax effect of timing differences.
  iv) Current taxes 4) Is the net profit or loss for the period before tax as reported in the profit and loss account.
Timing differences are those differences between taxable income and accounting income for a period that originate in one period and are capable of ________ in one or more subsequent periods.

- Recognition
- Reversal
- Taxability
- Deferral

An equity instrument is a contract that evidences a residual interest in the assets of an entity after:

- Adding its current liabilities
- Adding all of its liabilities
- Deducting all of its liabilities
- Deducting its long term liabilities

Match the following examples of various financial instruments:

- Equity
- Financial liability
- Financial asset

A financial instrument is classified as equity if the issuer is or can be required to deliver either cash or any other financial asset to the holder:

- True
- False

Redeemable Preference share capital will be classified as:

- Equity
- Financial asset
- Financial liability
- None of the above

A contract that gives rise to a financial asset to one entity will not necessarily always have the effect of financial liability or equity to another entity:

- True
- False

**Short answer type Question:**

a) What are the components of cost of purchase for valuation of inventory?
b) What do you mean by provision? What are the conditions need to be satisfied for recognizing provisions?
c) What do you mean by goodwill? How do you measure the goodwill acquired by amalgamation?
d) Explain non-monetary items and give five examples.

**Long answer type Question:**

a) A process of production, produces 5000 units of X and 2500 units of Y jointly. Total cost of production is ₹2,60,000. The sales value at split point for product X is ₹100 and Product Y is ₹60. Find out the cost per unit of X and Y.

b) i) What all the cost to be included while capitalizing the internally generated intangibles?
ii) What are the cost not to be included while capitalizing the internally generated intangibles?

**Long answer type Question:**

a) Explain meaning of permanent difference in case of accounting of income taxes? Give four examples of permanent difference.
b) What do you mean by held to maturity in case of financial instrument. What all the assets do not fall under held to maturity?

**Long answer type Question:**

a) On 1-Jan-2017, ABC Ltd. purchased ₹1,00,000 face value, 3 year, 8% bonds of XYZ Ltd. for ₹94,924 which provides an effective interest rate of 10%. The interest on bonds is payable semiannually on June 30 and Dec 31. The investment is classified as held to maturity. Calculate the value of Bonds for the year ending 31st December 2017, 2018 and 2019.
b) Which of the following internally generated intangibles can be capitalized? Explain with reasons.

i) Goodwill.
ii) Publishing titles.
iii) Customer list.
iv) Website development cost.
v) Software.

Q.6  **Long answer type Question:**

a) C Limited granted ₹10,00,000 loan to its employees at the beginning of the year at a concessional interest rate of 4% per annum. Loan is to be repaid in five equal annual installments along with interest. Market rate of such interest is 10% per annum. What is the value of loan initially to be recognized?  

b) ABC Limited has year ending 31 March, on 1-Apr-2015 it purchased a machine for ₹150,000 which has a useful life 3 years and scrap value zero. It is eligible for 100% depreciation in the 1st year as allowance for tax purpose and the straight line method is considered appropriate for accounting purpose. It has profits before depreciation and taxes of ₹200,000 each year and tax rate is 40%. Kindly compute deferred tax asset or liability for three years.
Q.1 **Fill in the blanks:**

a) Labour mix variance is a sub-variance of ________ variance.

b) Material usage variance = ________ + ________.

c) Break even point in units = ________ / ________.

d) Two important capital structure ratios are ________ and ________.

Q.2 **State whether the following statements are TRUE or FALSE:**

e) Management accounting is a branch of financial accounting.

f) Fixed budgets are suited for fixed expenses.

g) Idle time variance can be favourable.

h) Cash budget is a master budget.

i) Profit is the difference between sales and contribution.

j) Responsibility accounting can be used only in decentralized companies.

**PART-A**

Q.3 a) A factory is currently running at 50% capacity and produces 5000 units at on cost of ₹90/- per unit as per details below:

<table>
<thead>
<tr>
<th></th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material</td>
<td>50</td>
</tr>
<tr>
<td>Labour</td>
<td>15</td>
</tr>
<tr>
<td>Factory overheads</td>
<td>15 (₹6 fixed)</td>
</tr>
<tr>
<td>Administration overheads</td>
<td>10 (₹5 fixed)</td>
</tr>
</tbody>
</table>

The current selling price is ₹100 per unit. At 60% working material increases by 2% and selling price falls by 2%. At 80% working material increases by 5% and selling price falls per unit by 5%. Estimate the profits of factory at 60% and 80% working.

b) How fixed budgets are different from flexible budgets? Explain.

Q.4 a) Differentiate standard costing and budgetary cost control.

b) The standard material cost to produce one tonne of chemical X is:

- 300 kg of material A @ ₹10/kg
- 400 kg of material B @ ₹5/kg
- 500 kg of material C @ ₹6/kg

During a period 100 tonnes of chemical X were produced from usage of:

- 35 tonne of material A @ ₹9000/tonne
- 42 tonne of material B @ ₹6000/tonne
- 53 tonne of material C @ ₹7000/tonne

Calculate material variances.
**PART-B**

Q.5 The following cost and sales of a manufacturing company for the first half and second half of a year are given:

<table>
<thead>
<tr>
<th></th>
<th>Fist Half</th>
<th>Second Half</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>₹24,00,000</td>
<td>₹30,00,000</td>
</tr>
<tr>
<td>Total Costs</td>
<td>₹21,80,000</td>
<td>₹26,00,000</td>
</tr>
</tbody>
</table>

You are asked to determine:

a) P/V ratio.
b) Annual fixed cost.
c) Break even point.
d) Expected sales when profit ₹1,80,000/-.
e) Expected profit at a sale of ₹45,00,000/-.  

Q.6 a) Discuss the advantages and limitations of ratio analysis.  
b) Discuss briefly the major classification of cash flows as per AS-3 (Revised).  

Q.7 Write detailed notes on responsibility centers in responsibility accounting.
End Semester Examination, Dec. 2018  
B.Com. (Hons) and Industry Integrated – Fifth Semester  
FINANCIAL MANAGEMENT (BCH-502)

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) A series of constant cash flows occurring at regular intervals forever is known as ____.  
b) Net Present Value = ____________.  
c) In the Net Income Approach, when the debt proportion is increased, the cost of debt ________.  
d) Walter’s Model suggests for 100% DP Ratio when ________.  
e) Total Operating Cycle Period = _______________.

State whether the following statements are TRUE or FALSE:  
a) Concept of time value of money is ignored in the principle of profit maximization.  
b) Equity share capital is an internal source of finance.  
c) Indifference level of EBIT is one at which EPS is zero.  
d) Stability of dividend does not affect the market price of the share.  
e) Credit terms is one of the elements of credit policy.

Write short notes (any two):  
a) Financial Leverage.  
b) Operating cycle.  
c) EBIT-EPS Analysis.

PART-A

Q.2  
a) “Financial management is nothing but managerial decision making in asset mix, capital mix and profit allocation”. Comment.  
b) An investor deposits a sum of Rs. 1,00,000 in a bank account on which interest is credited @ 10% p.a. How much amount can be withdrawn annually for a period of 15 years? (PVAF 10%, 15y=7.606)  
c) A Ltd. Is planning to purchase a machine for Rs. 1,50,000 which is likely to bring following earnings in the next five years:  

<table>
<thead>
<tr>
<th>Years</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earnings (Rs.)</td>
<td>50,000</td>
<td>55,000</td>
<td>60,000</td>
<td>62,000</td>
<td>65,000</td>
</tr>
</tbody>
</table>

The purchase of machine will result in increase of working capital by Rs. 15,000. The machine will be depreciated on SLM basis and has salvage value of Rs. 25,000. The company is subject to tax at the rate of 30 percent. Compute the initial, Subsequent and Terminal cash flows from the machine.

Q.3  
a) Explain the superiority of cash flows over profits in investment decision making.  
b) A company is considering which of two mutually exclusive projects it should undertake; Both the projects have the same initial outlay and length of life. The company anticipates a cost of capital of 10% and the net after tax cash flows of the project are as follow:

<table>
<thead>
<tr>
<th>Year</th>
<th>0</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project X (Rs.)</td>
<td>-2,10,000</td>
<td>40,000</td>
<td>80,000</td>
<td>90,000</td>
<td>75,000</td>
<td>25,000</td>
</tr>
</tbody>
</table>
Project X (Rs.) | -2,10,000 | 2,22,000 | 10,000 | 10,000 | 6,000 | 6,000
--- | --- | --- | --- | --- | --- | ---
PVF (10%, n yrs) | - | 0.909 | 0.826 | 0.751 | 0.683 | 0.621

Compute the NPV and PI of each project and state with reasons which project you would recommend.

Q.4  a) Explain the advantages and limitations of retained earnings as a source of finance. 5
b) What are the various external sources of finance? Why are they important for a business firm? 15

**PART-B**

Q.5  a) Explain the Traditional Theory of cost of capital and capital structure with assumptions. 8
b) Compute the after tax cost of capital in the following cases:
   i) A ten year 8% Rs. 1000 per bond sold at Rs. 950. Tax rate is 30%
   ii) A common share selling at a market price of Rs. 120 and paying a current dividend of Rs. 9 per share which is expected at a rate of 8%.
   iii) 14% Preference shares of Rs. 100 each, issued at 5% premium, redeemable at par after 6 years. Floatation cost is Rs. 8. 12

Q.6  a) What do you mean by working capital? Explain the importance of adequate working capital. 10
b) Explain the Baumol’s Model of cash management. 5
c) The following information is available in respect of an item:
   Annual usage – 20,000 units; Ordering Cost – Rs. 1,875 per order; Carrying Cost – Rs. 3 per unit p.a.
   Find out the economic order quantity of the item. 5

Q.7  Explain the stable dividend policy. What is the significance of stability of dividends? 20
Q.1  Fill in the blanks:
   a) The objective of financial management is to maximization of __________.
   b) Equal annual amounts occurring in the beginning of certain years are known as __________.
   c) Capital budgeting is a part of __________ decisions.
   d) A sound capital budgeting technique is based on __________.
   e) If NPV is zero, then PI is equal to __________.

State whether the statement is True/False:
   f) Investment, financing and dividend decisions work collectively to determine the growth of the firm.
   g) Compounding and discounting techniques are same.
   h) The discounting techniques help in finding out the future value of a present amount.
   i) Sunk cost is a relevant cost in capital budgeting.
   j) Issue of equity shares is an internal source of finance.

2×10

PART-A

Q.2  a) "Wealth maximization is a better criterion than profit maximization”. Do you agree? Explain.  
   b) Explain major decision taken by finance manager of an MNC.  

Q.3  a) A company is considering an investment proposal to install new milling controls. The project will cost ₹5,00,000. The facility has a life expectancy of 5 years. The after tax profit are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAT</td>
<td>₹50,000</td>
<td>₹50,000</td>
<td>₹60,000</td>
<td>₹70,000</td>
<td>₹80,000</td>
</tr>
<tr>
<td>P/V of `1 at 10%</td>
<td>0.909</td>
<td>0.826</td>
<td>0.751</td>
<td>0.683</td>
<td>0.621</td>
</tr>
</tbody>
</table>

Calculate:
   i) Net present value at 10% if rate of taxes 30% and depreciation is applied on straight line method.  
   ii) Profitability index at 10%.  
   b) Explain the disadvantages of ARR period as a method of evaluating long term projects.  

Q.4  a) What is capital rationing? Explain.  
   b) Are retained earnings a source of finance? Explain and discuss its advantages.  
   c) What are the different external sources of finance? Discuss their advantages and limitations.  

10

PART-B

Q.5  Explain NI and NOI approach of capital structure decision making.
Q.6  a) Explain determinants of dividend in detail.  10
     b) Write a detailed note on walter’s dividend model.  10

Q.7  a) A company plans to sell 1,20,000 units next year. The expected cost of goods is as follows: Raw material ₹200, wages ₹30, overhead (including depreciation @₹5 per unit) ₹200. The duration of operating cycle is expected to be 2 months for raw material, 1 month for WIP, ½ month for finished goods, 1 month for debtors. Estimate WC requirements if desired cash balance is 5% of gross WC requirements.  10
     b) Why a business firm need to hold cash?  5
     c) Explain EOQ as techniques of inventory management.  5
End Semester Examination, Dec. 2018
B.Com. (Hons) and Industry Integrated – Fifth Semester
INDIRECT TAXES / INDIRECT TAXATION
(CH-4.1 / BCH-503 /BCH-503A)

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 whether the following statements are TRUE or FALSE:**
   a) A person making any Inter-State outward supplies of goods can opt for composition scheme.
   b) In case of inward supply of goods from an unregistered dealer, reverse charge mechanism would apply.
   c) ITC and depreciation both can be claimed on the tax component of capital goods.
   d) Change in the address of Principal Place of Business does not require an amendment in the registration certificate.
   e) A Credit Note is same as a Debit Note

**Fill in the blank:**
   e) In case of inter-state supply of goods, _____ applies. (CGST/SGST/IGST)
   f) The time of supply of vouchers when the supply with respect to the voucher is not identifiable is ________
   g) The tax invoice should be issued within ________ from the date of supply of services.
   h) The details of outward supplies of goods or services in Form GSTR 1 shall be submitted by _____ of the succeeding month.
   i) The full form of NCCD under the Customs Law is ________.

**Answer the following:**
   j) What is the manner of utilization of input tax credit (ITC) on CGST and SGST?
   k) Define location of supplier of services.
   l) A trader sells 1000 shirts @ Rs. 500 per shirt and gives a trade discount of 15%. What is the value of supply?
   m) Which returns are required to be filed for furnishing details of outward supplies, inward supplies and annual return.
   n) What is Protective Duty?

**PART-A**

Q.2 a) Discuss the benefits of GST with regard to its ability in overcoming the defects of pre GST structure of Indirect Taxes in India. 13
   b) What are provisions relating to Composition Scheme u/s 10 of CGST Act? 7

Q.3 a) Discuss the provisions for determination of place of supply of goods in the domestic transactions under general provisions with suitable examples. 15
   b) The US$ 9,000 are converted into UK £ 6,200. The RBI reference rate at that time for US$ is Rs 70 per US dollar and for UK £ is Rs. 100 per Pound. What is the value of supply? 5

Q.4 a) What is job work? What are the provisions regarding receiving back inputs or capital goods by the principal? What are the consequences if these are not received back by the principal within the stipulated time? 5
   b) What is the significance of Tax invoice under GST System? How is it different from Bill of Supply? 7
c) Swati Stationers deals in stationery items. It is registered under GST and has undertaken the following sales during the day:

<table>
<thead>
<tr>
<th>Particulars of Recipient of Supply</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Mukesh- a student (unregistered)</td>
<td>170</td>
</tr>
<tr>
<td>2 Rajesh-Unregistered</td>
<td>270</td>
</tr>
<tr>
<td>3 Arun Imaging Centre – Registered Dealer</td>
<td>425</td>
</tr>
<tr>
<td>4 XYZ Traders – Unregistered</td>
<td>125</td>
</tr>
<tr>
<td>5 MatraChhaya-Unregistered society</td>
<td>180</td>
</tr>
<tr>
<td>6 Raghav Entities – Registered dealer</td>
<td>100</td>
</tr>
</tbody>
</table>

Determine in respect of which of the above supplies a consolidated Tax Invoice may be issued at the end of the day. Also give reasons why a separate invoice is required to be issued for other supplies.

**PART-B**

Q.5 a) What is Annual Return? Who all are not liable to file an annual return? What are the provisions regarding form, due date and default in furnishing annual return by the due date?

b) ABC Ltd provides the following information of GST paid on the purchases made/input services availed by it during September 2018:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>GST Paid(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Purchase of cars used for transportation of employees</td>
<td>3,30,000</td>
</tr>
<tr>
<td>2 Inputs consisting of 3 lots, out of which first lot was received during September 2018</td>
<td>1,25,000</td>
</tr>
<tr>
<td>3 Capital goods (out of 3 items, invoice for one item was missing and GST paid on that items was Rs. 25,000)</td>
<td>2,50,000</td>
</tr>
<tr>
<td>4 Outdoor catering services availed on Women’s day for employees</td>
<td>72,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,77,000</strong></td>
</tr>
</tbody>
</table>

Determine the amount of ITC available to ABC Ltd. for September 2018. Also give reasons why not the ITC is available for these items.

Q.6 a) A registered dealer of Maharashtra purchased goods from another registered dealer in Delhi at Rs. 10,00,000 plus IGST @ 20%.
Out of inter-State purchases he supplied some goods in Maharashtra at Rs. 6,00,000 plus SGST and CGST @10% each and remaining goods to a dealer located in Karnataka at Rs. 6,00,000 plus IGST @ 20% . Compute the net tax liability of A in respect of IGST, CGST and SGST.

b) Give a short note on Audit under CGST Act, 2017.

Q.7 a) What is baggage? Discuss the statutory provisions regarding baggage as being incorporated in Customs Act.

b) Consider the following information:
  FOB Rs. 30,00,000; Transportation cost Rs. 6,20,000; Cost of insurance Rs. 38,000; Landing charges Rs. 40,000
Find out the Assessable Value if the material has been imported by Air.
Q.1 Answer the following questions in brief:
   a) Define research problem with at least two examples.
   b) What is a variable?
   c) Explain dependent variable with an example.
   d) Draw neatly the flowchart of a research process.
   e) What is a nominal scale? Give at least two examples of it.
   f) Enlist the ingredients of a research proposal.
   g) Distinguish between applied and fundamental research.
   h) What is open ended question? Give its few examples.
   i) What is sampling error?
   j) What is the significance of report writing?  

**PART-A**

Q.2 What is the purpose of doing research? What are the major components of a good research study? Also write a short note on ‘inductive method’ of research.  

Q.3 Discuss the importance of literature review in research. Discuss in brief the methods of collection of primary data in research.  

Q.4 How are research design classified? What are the distinguishing characteristic of each? Give suitable example of each.  

**PART-B**

Q.5 Distinguish between sample and census. Enumerate various methods of non probabilistic sampling in detail with examples.  

Q.6 What are the criteria used for questionnaire designing? Determine two types of questions used in research with suitable examples.  

Q.7 Discuss the layout of a research report in detail.
End Semester Examination, Dec. 2018  
B.Com. (Hons) and (Industry Integrated) – Fifth Semester  
BANKING AND INSURANCE (BCH-507)

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:  
a) _______ is widely accepted in payment for goods and services.  
b) The primary functions of money are __________ and __________.  
c) DFHI stands for __________.  
d) The general insurance industry in India was nationalized w.e.f. 01, January, 1973.  
e) Write any two significance of money in a mixed economy.  
f) RBI act as a government banker, agent and adviser. (True/False)  
g) Principle of identity is applicable to an accident insurance contract. (True/False)  
h) Credit control is the important function of the insurance sector. (True/False)  
i) What is re-insurance?  

PART-A

Q.2 Compare the merits and demerits of unit banking and branch banking. Which system would you recommend to India?  

Q.3 “Money is what money does”. Discuss the functions of money in the Indian economy.  

Q.4 Write notes on the following:  
a) Universal banking.  
b) Venture capital.  

PART-B

Q.5 a) Explain the objective, elements and principles of insurance contract.  
b) Discuss the role of IDRA in monitoring insurance business in India.  

Q.6 a) Explain about pooling and diversification of risk.  
b) Describe the role of insurance in risk management.  

Q.7 a) Analyse the role of insurance company in financial planning in India.  
b) Discuss the functions of an insurance agent in detail.
End Semester Examination, Dec. 2018
B.Com (H) / B.Com (H) (II)—Fifth Semester
BANKING & INSURANCE (BCH-507)

Time: 3 Hours
Max Marks: 50
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.** Marks are indicated for each question.

Q.1 **Answer the following questions:**
   a) What is Inflation?
   b) What is the work of SIDBI?
   c) What are the advantages of an annuity? Explain any two
   d) Why re-insurance is needed?
   e) What are the main functions of commercial banks? **2x5**

**PART-A**

Q.2 Discuss the structure, growth and development of banking in India. **10**

Q.3 a) What do you mean by quantity theory of Money? **5**
    b) How is money supply measured? **5**

Q.4 a) What are the main functions of NABARD? **5**
    b) What are the types of venture capital? **5**

**PART-B**

Q.5 a) What is insurance and its principles? **5**
    b) What is the role of IRDA **5**

Q.6 a) Explain the concept of reinsurance. **5**
    b) What are the types of risk in insurance? **5**

Q.7 **Explain the following:**
   a) Role of insurance in financial planning **5**
   b) Function of agents. **5**
Q.1 Objective type questions:
   a) ABC Limited owns 51% of the voting power of PQR Limited and XYZ Limited controls the composition of the board of directors. Which entity should consolidate PQR Limited?
      i) ABC Limited
      ii) XYZ Limited
      iii) Both i) and ii)
      iv) None of the above
   b) ABC Limited owns 75% of voting power in XYZ Limited. The activities of ABC Limited and XYZ Limited are dissimilar in nature, then:
      i) ABC Limited is not required to consolidate XYZ Limited.
      ii) ABC Limited is required to consolidate XYZ Limited.
      iii) ABC Limited has a choice whether to consolidate the subsidiary or not.
      iv) XYZ Limited falls under the exemptions granted for non-consolidation.
   c) Which of the following conditions should ABC Limited satisfy to be the parent of PQR Limited?
      i) ABC Limited should control majority of the voting power in PQR Limited.
      ii) ABC Limited should control the composition of the board of directors of PQR Limited.
      iii) Either i) or ii)
      iv) Both i) and ii)
   d) The only exemptions provided in the standard to exclude a subsidiary from consolidation are:
      i) Temporary control acquired.
      ii) Dissimilar activities.
      iii) Subsidiary operates under severe long term restrictions which impair its ability to transfer funds
      iv) i) and iii)
   e) False
   e) Goodwill does not arise while consolidating a jointly controlled entity
      i) True
      ii) False
   f) A venturer is not required to disclose contingent liabilities and capital commitments incurred in relation to its interest in a joint venture as a venture.
      i) True
      ii) False
   g) There is no requirement as per AS-27 to present separate financial statements for
      i) Jointly controlled entity
      ii) Jointly controlled asset
      iii) Jointly controlled operations
      iv) ii) and iii)
   h) In separate financial statements, interest in joint controlled entity should be accounted as per:
      i) AS 27
      ii) AS 21
      iii) AS 23
      iv) AS 13
   i) If an enterprise obtains joint control, by way of an agreement, over an entity which is a subsidiary within the meaning of AS 21, it should be accounted as:
      i) A subsidiary as per AS 21
      ii) A joint venture as per AS 27
      iii) An investment under AS 13
      iv) Any of the above
j) Sharing of mobile towers by telecom companies is an example of:
   i) Jointly controlled entity
   ii) Jointly controlled assets
   iii) Jointly controlled operations
   iv) None of the above

k) Net cash flow from operating activities can never be negative
   i) True
   ii) False

l) 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.

m) Match each item in Column A to the most appropriate item in Column B. Each item in Column A corresponds to only one item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Advertising expense</td>
<td>1) Cash flow from investing activities</td>
</tr>
<tr>
<td>ii) Repayment of bank loan</td>
<td>2) Not a cash flow</td>
</tr>
<tr>
<td>iii) Profit on sale of investments</td>
<td>3) Cash flow from financing activities</td>
</tr>
<tr>
<td>iv) Amortisation of goodwill</td>
<td>4) Cash flow from operating activities</td>
</tr>
</tbody>
</table>

n) Investing activities are activities that result in changes in the size and composition of the owners’ capital and borrowings of the entity.
   i) True
   ii) False

o) For term loans under long term borrowings the following shall be mandatorily disclosed as per schedule III
   i) Terms of repayment.
   ii) Name of lender.
   iii) Date of execution of loan agreement.
   iv) Amount of installment.

p) Loans repayable on demand are disclosed under Short term borrowings.
   i) True
   ii) False

q) Operating cycle has duration of:
   i) Twelve months
   ii) More than Twelve months
   iii) Less than Twelve months
   iv) Can be any of the above

r) Short term loans includes 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.

s) 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.

t) A company may have different operating cycles if it engages in more than one nature of business.
   i) True
   ii) False

1×20

Q.2 a) Explain the conditions for classifying an asset as current and non-current.
b) What is minority interest? How do you arrive minority interest?
c) Give four examples for cash flow from investing activities’.
d) What are the disclosures needed for equity share capital as per schedule III of companies Act?

5×4

Q.3 a) What are events occurring after balance sheet date? Explain with example. Explain the classification and accounting of events occurring after balance sheet date.

Q.4  a) The following is trial balance of S Ltd for the year ended 31st March 2018.

Trial Balance as on 31st March, 2018  (Amount ₹)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation on premises</td>
<td>8,000</td>
<td>Sales</td>
<td>12,40,000</td>
</tr>
<tr>
<td>Materials Consumed</td>
<td>8,00,000</td>
<td>Equity Share Capital</td>
<td>8,00,000</td>
</tr>
<tr>
<td>Opening Stock</td>
<td>40,000</td>
<td>Outstanding wages</td>
<td>6,000</td>
</tr>
<tr>
<td>Salaries</td>
<td>1,14,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonus to employees</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Loan</td>
<td>16,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conveyance</td>
<td>4,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss on sale of machinery</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>16,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Returns</td>
<td>40,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision for Tax</td>
<td>60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>6,00,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. F. Contribution</td>
<td>86,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premises</td>
<td>1,60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer</td>
<td>40,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20,46,000</strong></td>
<td></td>
<td><strong>20,46,000</strong></td>
</tr>
</tbody>
</table>

Additional information:
Closing stock was valued at ₹1,20,000.

Prepare the profit and loss account as per schedule III of the companies Act.

b) From the following data, prepare the Balance Sheet of Vishal Ltd. as on 31st March 2018 as per Schedule III of the Companies Act. (Figures given in ₹)

<table>
<thead>
<tr>
<th>Advances to employees</th>
<th>3,00,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity Share Capital</td>
<td>52,00,000</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>3,14,320</td>
</tr>
<tr>
<td>Capital Reserve</td>
<td>60,000</td>
</tr>
<tr>
<td>Furniture and Fixture</td>
<td>7,50,000</td>
</tr>
<tr>
<td>Loan from SBI</td>
<td>8,00,000</td>
</tr>
<tr>
<td>Premises</td>
<td>41,09,940</td>
</tr>
<tr>
<td>Provision for Employees Welfare Fund</td>
<td>6,00,000</td>
</tr>
<tr>
<td>Patents</td>
<td>10,00,000</td>
</tr>
<tr>
<td>Proposed Dividend</td>
<td>1,64,000</td>
</tr>
<tr>
<td>Discount on issue of shares(unwritten off)</td>
<td>25,000</td>
</tr>
<tr>
<td>Short term loan from bank</td>
<td>4,90,200</td>
</tr>
<tr>
<td>Trade Receivables</td>
<td>3,66,240</td>
</tr>
<tr>
<td>Unpaid dividend</td>
<td>64,800</td>
</tr>
<tr>
<td>Advance Tax</td>
<td>50,000</td>
</tr>
<tr>
<td>Profit and Loss A/c (profit)</td>
<td>42,980</td>
</tr>
<tr>
<td>8% Govt. Bonds</td>
<td>3,36,000</td>
</tr>
<tr>
<td>Bills Payable</td>
<td>85,100</td>
</tr>
<tr>
<td>Stock in trade</td>
<td>3,55,600</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>1,00,020</td>
</tr>
</tbody>
</table>
Q.5 a) The following are the summarized financial statements of Co. Ltd. for 2017 and 2018.

### Statement of Financial Position

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>9,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Debtors</td>
<td>25,000</td>
<td>31,000</td>
</tr>
<tr>
<td>Stock</td>
<td>60,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Fixed asset at cost</td>
<td>1,20,000</td>
<td>1,05,000</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>2,14,000</td>
<td>1,96,000</td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Share Capital</td>
<td>32,500</td>
<td>31,500</td>
</tr>
<tr>
<td>6% Debentures due on 31-12-2020</td>
<td>50,000</td>
<td>70,000</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>38,500</td>
<td>27,500</td>
</tr>
<tr>
<td>Creditors</td>
<td>20,000</td>
<td>12,500</td>
</tr>
<tr>
<td>Income- tax Payable</td>
<td>36,000</td>
<td>27,500</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>37,000</td>
<td>27,000</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>2,14,000</td>
<td>1,96,000</td>
</tr>
</tbody>
</table>

### Income statement

(For The Year Ending 31\textsuperscript{st} December)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>4,25,000</td>
<td>4,50,000</td>
</tr>
<tr>
<td>Operating Expenses (including depreciation ₹10,000)</td>
<td>3,40,000</td>
<td>3,80,800</td>
</tr>
<tr>
<td>Interest on Debentures</td>
<td>3,000</td>
<td>4,200</td>
</tr>
<tr>
<td>Net Profit Before Tax</td>
<td>82,000</td>
<td>65,000</td>
</tr>
<tr>
<td>Income Statement</td>
<td>36,000</td>
<td>27,500</td>
</tr>
<tr>
<td></td>
<td>46,000</td>
<td>37,500</td>
</tr>
</tbody>
</table>

### Statement of Retained Earnings

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained Earnings – Beginning</td>
<td>27,500</td>
<td>25,000</td>
</tr>
<tr>
<td>Net Profit for the year</td>
<td>46,000</td>
<td>37,500</td>
</tr>
<tr>
<td></td>
<td>73,500</td>
<td>62,500</td>
</tr>
<tr>
<td>Dividends</td>
<td>35,000</td>
<td>35,000</td>
</tr>
<tr>
<td>Retained Earnings – End</td>
<td>38,500</td>
<td>27,500</td>
</tr>
</tbody>
</table>

Prepare a statement showing cash flow from operating activities.

b) Using the information given in question no.5 (a) above, prepare a statement showing cash flow from investing activities and cash flow from financing activity.
Q.6  a) Balance sheet of H. Ltd. and S Ltd. as on 31.03.2018 were as under. (Amount in ₹):

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>H. Ltd.</th>
<th>S. Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity share capital of ₹10 each</td>
<td>10,00,000</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Reserves and Surplus : Capital Reserve</td>
<td>1,00,000</td>
<td>--</td>
</tr>
<tr>
<td>General Reserve</td>
<td>2,00,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Profit and Loss A/c</td>
<td>2,00,000</td>
<td>1,50,000</td>
</tr>
<tr>
<td>Secured Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15% Debentures</td>
<td>3,00,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Current Liabilities :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td>75,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Bills payable</td>
<td>40,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assets</th>
<th>H. Ltd.</th>
<th>S. Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and Build</td>
<td>3,00,000</td>
<td>1,80,000</td>
</tr>
<tr>
<td>Plant and Machinery</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments (40000 shares in S. Ltd.)</td>
<td>6,20,000</td>
<td></td>
</tr>
<tr>
<td>Stock</td>
<td>1,20,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>2,00,000</td>
<td>1,20,000</td>
</tr>
<tr>
<td>Bills Receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Balance</td>
<td>25,000</td>
<td>15,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>H. Ltd.</th>
<th>S. Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors</td>
<td>75,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Bills payable</td>
<td>40,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>19,25,000</th>
<th>9,20,000</th>
</tr>
</thead>
</table>

Addition Information:

i) H. Ltd. acquired shares on 1st October 2017 on which date General Reserve of S. Ltd. was ₹1,00,000 Balance in profit and loss A/c on 1.04.2017 was ₹80,000.

ii) Sundry Debtors of H. Ltd. includes ₹30,000 dues from S Ltd. similarly bills receivable includes ₹20,000 accepted by S Ltd.

iii) Stock of S. Ltd. includes ₹25,000 purchased from H. Ltd. On which profit made by H. Ltd. 25% of cost.

Calculate goodwill or capital reserve on the date of acquisition and minority interest on the 31st March 2018.

b) Using the information given in question no. 6(a) prepare consolidated balance sheet.
Q.1 Answer the following questions:
   a) Enlist two barriers of international trade.
   b) What is MFN?
   c) What is SAARC?
   d) State two objectives of WTO.
   e) Define ‘multi-lateral trade agreements’.
   f) What is the responsibility of DIPP?
   g) State two objectives of export oriented units.
   h) State two disadvantages of fixed exchange rate.
   i) What is composite currency peg?
   j) What is capital market?

**PART-A**

Q.2 a) Define terms of trade. Explain the significance of terms of trade. 10
   b) Explain thrust export products and markets of India's foreign trade. 10

Q.3 Explain in detail policy making body and regulatory framework of India's foreign trade policy. 20

Q.4 Write short notes on the following:
   a) Export promotion measures in India. 10
   b) Functions of trading houses. 10

**PART-B**

Q.5 a) Differentiate between FERA and FEMA. 10
   b) Explain purchasing power parity theory. 10

Q.6 a) Explain the components of current account and capital account. 10
   b) Differentiate between balance of trade and balance of payment. 10

Q.7 Write a detailed note on ‘World Bank’. 20
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Fifth / Sixth Semester
CORPORATE TAX PLANNING (CH-5.4 / BCH-604)

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 State whether the following statements are TRUE or FALSE:

a) An India Company is always resident in India.
b) Tax planning is not possible without tax management.
c) Transfer to provision is expressly allowed expenditure while computing profits of business and profession.
d) It is the liability of the shareholder to deposit Dividend distribution tax.
e) A company whose income is not subject to income tax if distribute its income to share holder; it has to pay dividend distribution tax on the amount of distributed income.
f) The enterprise engaged in developing, maintaining and operating any infrastructure! facility its 100% profit is eligible for deduction for 20 consecutive assessment years commencing from the initial year.
g) Profits of a partnership firm are taxable at flat rate of 20%+ Surcharge @12%+ Education Cess @2% +SHEC @1% from the A.Y 2016-17.
h) Leasing of asset always attract elimination of immediate cash flows besides it lease rent can also be claimed as admissible business expenditure.
i) If repairs of an asset are of capital nature it shall not be allowed as deduction under section 30, 31 and 37.
j) Employer's contribution toward an approved superannuation fund is not taxable in the hand of employees.
k) When a amalgamating company merges in scheme of amalgamation with the amalgamated company the amount of preliminary expenses of amalgamating company shall not be allowed as deduction to the amalgamated company. 1×10

Write Short Notes on the following:

l) Tax Management. 2½
m) Agriculture Income. 2½
n) Meaning of advance ruling "Applicant" { under Advance Ruling } 5

PART-A

Q.2 X Ltd., a closely-held Indian company, is engaged in the business of manufacture of chemical goods (The value of plant and machinery owned by the company is ‘55 lakh). The following information's for the financial year 2016-17 shown in statement of profit and loss is as under for the:

Sale proceeds of goods (domestic sales) 22,23,900
Sale proceeds of goods (Export Goods) 55,76,100
Amount withdrawn from general reserve 2,00,000
(Reserve was created in 1997-98 by debiting P&L A/C)
Amount withdrawn from revaluation reserve 1.50,000
Total= 31,50,000
Less:
Depreciation( Normal) 6,16,000
Depreciation ( Depreciation because of revaluation) 2,70,000
Salary & wages 2,10,000
Income- Tax 3,60,000
Outstanding custom duty (not paid yet) 17,500
Proposed Dividend 60,000
Consultation fees paid to a tax expert 21,000
Other Expenses 1,39,000
Net Profit 14,56,500

For tax purpose the company wants to claim the following:
- Deduction under section 80-IB (30% of `14,56,500)
- Depreciation Under section 32 (`5,36,000)

The company wants to set off the following losses/allowances:

<table>
<thead>
<tr>
<th>For Tax Purpose ('')</th>
<th>For Accounting Purpose('')</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brought forward losses of P. Y</td>
<td>14,80,000</td>
</tr>
<tr>
<td>Unabsorbed depreciation</td>
<td>70,000</td>
</tr>
</tbody>
</table>

Compute the net Income and tax liability of X. Ltd for the Assessment year 2017-18 assuming that the X Ltd. gets a deemed long term capital gain of `60,000/- under section 54D(2) which is not credited in the profit and loss account. 20

Q.3 "Tax Planning is legal and moral way of Tax Saving." Discuss the statement and describe its importance. 20

Q.4 a) From tax planning point of view out of Hindu Undivided family business and partnership which form of business is better. Present your justification in this context. 10

b) Explain the tax planning provision in respect of following:
   i) Tax Planning in respect of certain undertaking in North Eastern States.
   ii) Tax planning for the assesses engaged in the business of export of goods or merchandise. 5×2

**PART-B**

Q.5 a) A motor car company requires 10,000 units of a part of car engines. From the following information suggest to the company whether it should make the part itself or buy it from the market:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct material</td>
<td>20,000</td>
</tr>
<tr>
<td>Direct labour</td>
<td>80,000</td>
</tr>
<tr>
<td>Variable factory overhead</td>
<td>40,000</td>
</tr>
<tr>
<td>Fixed factory overhead</td>
<td>80,000</td>
</tr>
<tr>
<td>Total Costs</td>
<td>2,20,000</td>
</tr>
</tbody>
</table>

Company can buy this product from the market @ 20/- per unit. If the company manufactures the part, it does not require any additional facilities. 10

b) Discuss tax planning with reference to employees’ remuneration from employer point of view. 10

Q.6 a) Write down the provisions relating to "double taxation relief" in India. 10

b) Ajay, a non-resident Indian, has the following source of income in India during the previous year 2015-16:
   i) Income from house property located in India (computed) 2,70,000
ii) Dividend from Indian Companies 75,000

iii) Interest on debenture of Indian company 1,00,000
(Subscription in convertible foreign exchange)

Less: Interest on loan taken for purchase of debenture 20,000 80,000

iv) Long term capital gain on sale of debentures subscribed in US(') :

Cost in 2002-03 4,00,000
Sale in 2016-17 6,00,000

2,00,000

Less: Commission to broker 6,000 1,94,000

Cost of inflation Index: F.Y. 2002-03 : 447
2016-17 : 1125

Compute the tax payable by Ajay for the Assessment year 2017-18. If he opts for the provisions of chapter XII A of the Income-Tax Act, 1961. 10

Q.7 Discuss the provisions of Income Tax Act relating to amalgamation of companies. 20
End Semester Examination, Dec. 2018
B. Com. (Hons.) and Industry Integrated — Sixth Semester
ADVERTISING AND SALES PROMOTION (BCH-607)

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. Marks are indicated against each question.

Q.1  a) State whether the following statements are TRUE OR FALSE:
   i) Advertising is non-paid form of communication.
   ii) Account services or account management is responsible for the relationship between the agency and the client.
   iii) Sales promotion are short term incentives offered to increase sales.
   iv) Trade sales promotions as the name suggests are directed at the re-sellers. 1×4

   b) Fill in the blanks:
   i) The advertising _________ is the central message to be used in the ad.
   ii) A _________ is an orderly physical arrangement of Headline, sub-heads, body copy, slogan, seal, and logo in the final advertisement.
   iii) Full form of AIDA _________. 1×3

   c) Define the following terms:
   i) Reach.
   ii) Media vehicle.
   iii) Sweepstakes. 1×3

   \textit{PART-A}

Q.2 Define “Advertising”. Discuss different types of advertising with the help of examples. 10

Q.3 a) Discuss briefly the types of appeals and their characteristics. 6
   b) What is media scheduling? Explain the different types of media scheduling. 4

Q.4 a) Discuss the following and determine in what situation of advertising these execution styles can be used:
   i) Demonstration.
   ii) Slice of life.
   iii) Testimonial. 2×3
   b) Discuss the steps involved in design process (layout) of print ad. 4

   \textit{PART-B}

Q.5 Briefly explain the pre-testing and post-testing methods of advertising research. 10

Q.6 a) Explain the following sales promotion tools with example:
   i) Coupon.
   ii) Price deal.
   iii) Discount. 2×3
   b) What are the objectives of sales promotion? 4

Q.7 Discuss in brief the sales promotion campaign. 10
Q.1 **Objective type questions:**

a) If the enterprise sells its products but gives the buyer the right to return the product, revenue from the sales transaction should preferably be recognised at time of sale if the following indicative conditions are met except:
   i) Seller’s price to the buyer is substantially fixed or determinable at the date of sale.
   ii) Buyer has paid to the seller, or the buyer is obligated to pay to the seller and the obligation is not contingent on resale of the product.
   iii) Use of product is fixed by the buy and communicated to the seller.
   iv) Buyer’s obligation to the seller would not be changed in the event of theft or physical destruction or damage of the product.

b) Customised software is ..............
   i) Software developed with service of training the staff.
   ii) Software developed as per customer requirement
   iii) Software which satisfy the needs of customer
   iv) Software that can be used for multiple customers

c) Revenue from customised software can be recognised based upon the principles of revenue recognition for rendering of services by applying the
   i) Proportionate completion method.
   ii) Completed service method
   iii) Both of the above
   iv) Residual Value method.

d) The consideration may be allocated to the elements of the arrangement based on either:
   i) Sum of digits Method   ii) Straight Line method
   iii) Both of the above   iv) None of the above

e) Amount spent on purchase of 4 G license by telecom industry can be recognized as Tangible asset
   i) True        ii) False

f) Staff training is included as part of a larger contract with a third party in connection with the acquisition or construction of property, plant and equipment:
   i) Training cost can be capitalized along with other cost of constructing Property, plant and Equipment
   ii) Training cost can be capitalized separately from cost of constructing Property, plant and Equipment
   iii) Training cost component of the contract is to be expensed.
   iv) None of the above

g) Expenses incurred for testing the functionality of the network when switching from one Network to the other, for example from a 2G network to a 3G network can be capitalized.
   i) True        ii) False
h) Which of the following is indicator of impairment?
   i) Physical damage to the asset
   ii) Use of asset for operation
   iii) Overhauling of asset.
   iv) Charging depreciation on the asset.

i) The lease payments under operating lease recognized as expense in the income statement on
   i) WDV basis
   ii) Straight line basis
   iii) Sum of digits method
   iv) Production Unit method.

j) ABC Limited follows Indian GAAP for reporting purposes. The management wants to revalue intangible assets in its books of accounts. Is the contention of management correct?
   i) True
   ii) False

k) Which of the following option is correct with respect to change in method of depreciation as per IFRS?
   i) Treated as change in estimate
   ii) Treated as change in understanding and judgment
   iii) Treated as change in accounting policy
   iv) None of the above

l) Match the particulars of Column A with that of Column B with respect to their treatment under IFRS

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Column A</th>
<th>Sr. No.</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Useful life estimation for PPE</td>
<td>1</td>
<td>Not allowed in IFRS</td>
</tr>
<tr>
<td>ii)</td>
<td>Cost formula for inventories</td>
<td>2</td>
<td>Based on Temporary difference</td>
</tr>
<tr>
<td>iii)</td>
<td>Deferred tax expense</td>
<td>3</td>
<td>At least at each financial year end</td>
</tr>
<tr>
<td>iv)</td>
<td>Reversal of impairment loss for goodwill</td>
<td>4</td>
<td>Inventories having similar nature and use</td>
</tr>
</tbody>
</table>

m) Match the particulars of Column A with that of Column B with respect to their treatment under Indian GAAP

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Column A</th>
<th>Sr. No.</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Consolidation of Associates</td>
<td>1</td>
<td>By nature only</td>
</tr>
<tr>
<td>ii)</td>
<td>Expense classification</td>
<td>2</td>
<td>To be classified as cash flow from financing activity</td>
</tr>
<tr>
<td>iii)</td>
<td>Dividends paid</td>
<td>3</td>
<td>Divided into integral and non-integral operations</td>
</tr>
<tr>
<td>iv)</td>
<td>Foreign operations</td>
<td>4</td>
<td>Equity method</td>
</tr>
</tbody>
</table>

n) What treatment should be given to prior period items under Indian GAAP
   i) No effect is to be given
   ii) Previous years financial statements are to be restated
   iii) Previous year’s financial statement are regrouped wherever necessary
   iv) Effect of prior period items is recognised in current year’s Statement of Profit and Loss

o) How are Minority interest recognised initially as per Indian GAAP?
   i) At fair value of assets and equity in subsidiary’s financial statements.
   ii) At the carrying of assets and equity in subsidiary’s financial statements.
   iii) At carrying amount of assets and liabilities in subsidiary’s financial statements.
   iv) At fair value of assets and liabilities in subsidiary’s financial statements.
p) ABC Limited follows IFRS principles in preparation and presentation of financial statements, but does not prepare statement of changes in equity. Is their contention correct?
   i) True  ii) False
q) Which of the below conditions would not prohibit revenue recognition by the seller under INDIAN GAAP?
   i) Effective control by seller.
   ii) Significant Risk and reward pertaining to goods is with the seller.
   iii) Continuing managerial involvement by seller.
   iv) None of the above.
r) Under IFRS, what kind of obligation(s) arising from past event are recognised as provision, if there is a probable outflow of resources and the amount of obligation can be estimated reliably?
   i) Only legal obligation.
   ii) Only constructive obligation.
   iii) Legal and constructive obligation both.
   iv) Either legal or constructive obligation.
s) 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.
t) How is tax expense determined in consol financial statements under Indian GAAP?
   i) Tax expense of parent and subsidiaries are just added together for the purpose of consolidation.
   ii) Tax expense is determined based on the temporary differences arising from elimination of unrealised profits and losses resulting from intra-group transaction.
   iii) Tax expense is to be separately computed based on Tax profits of parent only.
   iv) Tax expense is to be separately computed based on Tax profits of subsidiary only.

Q.2  **Short answer type questions:**
   a) Explain differences in IGAAP and IFRS with reference to recognition and measurement revenues.
   b) Explain the differences between IGAAP and IFRS with reference to accounting of inventory.
   c) ABC Limited enters in a lease agreement for a period of five years. The agreement specifies that the retailer will not make any lease payments during the first year of the lease agreement. From the second year onwards, retailer will make payments of ₹10,00,000 per annum. The company has classified the agreement as an operating lease. How would the company account for rent-free periods in lease agreements?
   d) Explain the accounting treatment of changes in method of depreciation and extraordinary items under IGAAP and IFRS.

Q.3  **Long answer type questions:**
   a) i) Explain Relative Fair Value Method and Residual Method for allocation of consideration among the elements of an arrangement.
   ii) A vendor offers an arrangement that includes a license for an accounting program and one year of Post Contract Customer Support (PCS). The total fee for the arrangement is ₹1,30,000. The vendor does not have a specific objective evidence of the fair value of the accounting program, as it is always licensed with PCS. The
vendor always sells renewal PCS for ₹30,000 and has sufficient evidence to support that price as a fair value. What amount of revenue would the vendor be able to recognize upon the delivery of the accounting program.  

b) i) Explain the accounting of “buy one, get one free” offers in case retail sector.  
ii) List the factors to be considered before giving credit to the customers.

Q.4 Long answer type questions:

a) i) What do you mean by ”Cash Application” in case of Accounts Receivable process?
ii) What do you mean by purchase order? Explain the types of purchase orders.

b) How financial institutions measure the financial assets and financial liabilities on initial recognition and subsequent measurement?

Q.5 Long answer type Question:

a) i) Explain general principles for recognition of intangibles in case of Telecom Sector.

b) How do you recognize revenue for multiple elements in a contract?
ii) Company A is selling version 5.0 of its software for ₹50,000, plus the right to receive version 5.5, which is due to be released in six months? Company A determines that it will not be able to determine the fair value of version 5.5 as it has never been sold separately. Accordingly, will all of the ₹50,000 revenues be deferred until the delivery of version 5.5 or the company should recognize some revenues related to version 5.0 upfront.

Q.6 Long answer type questions:

a) i) ABC Limited, which has its head office in South Africa, has its branch office in India. Local currency of ABC Limited in South Africa is ZAR and Local currency of its branch is INR. ABC Limited sells 90 % of its goods to its branch and is dependent on the remittances from the branch office to operate its day-to-day normal operating activities. The branch can remit cash to South Africa. What will be the Functional currency of Indian Branch as per IFRS and reporting currency as per Indian GAAP?
ii) What are the criteria for recognizing revenue under IT industry?

b) i) A vendor enters into an agreement with the customer whereby the customer pays a non-refundable fee of ₹2,00,000 for 2,000 copies of Product Y. On 31 Jul 2012, the vendor ships to the customer a fully functional version of Product Y on a CD. Pursuant to the terms of the arrangement, the customer may request that the vendor duplicates Product D for branch offices. Is it appropriate for the vendor to recognize the ₹2,00,000 fees on 31 Jul 2012?
ii) 1 January 2011 Bank P purchases a loan from Bank S for ₹42, which is the fair value of the loan on the date of acquisition. The loan has a contractual principal amount of ₹50. Bank S considered the loan to be impaired and had established an impairment allowance against it of 5. The carrying amount of the loan in Bank S’s financial statements on the date of sale is ₹45. At what price Bank P should initially recognize the loan?
End Semester Examination, Dec. 2018
B.Com. (Hons.) and B.Com. (Hons.) Industry Integrated – First Semester
BUSINESS COMMUNICATION-I (BCH-GE-01 / CH-1.5)

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 Fill in the blanks with appropriate verb:
   a) One of my friends _______ gone to France.
   b) Each of the boys __________ given a present.
   c) Neither of the contestants ________ able to win a decision victory.
   d) Oil and water ______ not mix.
   e) He and I __________ at Oxford together.
   f) Neither Peter nor James ________ any right to the property.
   g) Slow and steady __________ the race.
   h) No prize are medal ________ given to the boy through he stood first in the examination.
   i) Neither the Minister nor his colleagues __________ given an explanation for this.
   j) Either Mary and Alice ______ responsible for this. 1×10

PART-A

Q.2 What is a communication process? Illustrate the types, flow of communication and communication networks with the help of examples and diagrams. 10

Q.3 What is listening and how you can make your listening effective? 10

Q.4 Explain 7C’s of effective communication. 10

PART-B

Q.5 Draft a letter to your mentor requesting for attendance for a week (1st October-7th October) as you were suffering from Typhoid. 10

Q.6 Write short notes on:
   a) Notice and circular.
   b) Types of intra-office communication. 5×2

Q.7 What is a report? Discuss in detail the format of report and give example. 10
Q.1  Do as directed:
Complete the following sentences using appropriate tense forms:
a) My father __________ for a brisk walk in the evening. (go/goes)
b) We __________ for Singapore next Monday. (leave/are leaving)
c) I __________ _________ all my problems. (have solved/ have solving)
d) I __________ the minister last week. (met/meet)  

 Fill in the correct forms: Present, Past and Present perfect – Simple and progressive.
e) I __________ (write) a book about Japan.
f) We must wake her. She __________ (sleep).
g) Some time ago Mr. Pale __________ (ask) me to lend him some money.
h) Demonstrators __________ (block) the road for three hours.
i) Who __________ (break) my ruler. 

PART-A

Q.2  What is voice modulation? Discuss the various techniques of effective speaking with examples.  

Q.3  What points should be kept in mind before making a presentation? Discuss the types and session plan of presentation.  

Q.4  You recently bought a Samsung refrigerator from Samsung showroom. There is some manufacturing defect in your product and after many reminders there is no response. Draft a complaint letter to the manager about product defect and poor service.  

PART-B

Q.5  Prepare a brochure for your department fresher's party and highlighting the events, date, venue, registration process and the grand finale evening. Also give an attractive name to the event.  

Q.6  What is report writing? Prepare a sample template of project report mentioning bibliographical and research tools.  

Q.7  What preparation should be done before preparing for an interview? Draft your resume assuming you have three years of experience and you want to apply for the job of risk analyst.
Q.1 Answer the following questions:
   a) Which network is more fault tolerant _______ ? (LAN, MAN, WAN)
   b) TPS and OAS stands for _______________ ?
   c) MIS is used in ___________ level management.
   d) Define the term system.
   e) What is KDD?
   f) List out two difference between data and information.
   g) What should be a major characteristic of a DSS?
      i) Automates decision making
      ii) Includes a spreadsheet model
      iii) Responds quickly to the changing needs of decision makers.
   h) List out the transmission modes.
   i) What are the types of knowledge?
   j) What are the data transmission modes? 2x10

   **PART-A**

Q.2 a) Explain the classical model of decision making in detail. 10
    b) Discuss the decision making techniques in individual and in group. 10

Q.3 a) Explain the decision support system in detail. How does it improves the decision making process? 10
    b) Write a short note on ‘components of DSS’. 10

Q.4 a) What is data mining? Explain KDD process in detail. 10
    b) What is business? What are the scopes of business? 10

   **PART-B**

Q.5 Define the term ‘network’. Explain the advantages and disadvantages of a network. Also explain the types of networks in detail. 20

Q.6 a) What is web mining? How web mining is different from data mining? 10
    b) What is data warehouse? Explain the characteristics of data in data warehouse 10

Q.7 Write short notes on the following:
   a) Knowledge management 10
   b) Business performance management 10
Q.1 Answer **(any five)** of the following:

a) What is "Percentage Work Completed" and what is it used for?

b) What are the major differences between “Theory X” and “Theory Y”, as proposed by McGregor?

c) Explain the difference between “Tall Organization” and “Flat Organization”. Draw both types of organizations.

d) Explain the difference between “Job Description” and “Job Specification” with an example.

e) Name the 4 types of “Dependency Relationships” in project management. Which one is most commonly used?

f) What is WBS and how is it useful in project management?

**PART-A**

Q.2

a) Which are the 3 main objectives of project management? Describe them with a diagram. Can all the 3 objectives be maximized together or is there a trade-off between them? Illustrate with suitable example. 5

b) Select a project from your experience and describe it. Why does it qualify to be called a project? What were the 3 main objectives of this project? Draw the network of the project you have selected above and show at least 10 activities and milestones -in series and parallel, along with their durations. What is the project duration? 5

Q.3

a) What are the various steps from the stage of identification of investment opportunities to their approval for implementation? Explain with a diagram showing their sequencing and also sow the activities that are required to be done serially and those which can be done in parallel. 5

b) Select an infrastructure project of your choice. From which all angles would you check its feasibility? Which all financial statements would you ask the consultant to prepare? Give the names of at least 5 financial statements and what they should contain. Explain with reference to your chosen project. 5

Q.4

a) For a given investment, interest rate and time period, which one generates more income - simple interest or compound interest? What happens to the gap between the two incomes when interest rate increases and time period increases? Explain with graphs. 5

b) What is an S-Curve and why is it important? Graphically show the budgeted cost and actual cost of a project which has a time delay and cost escalation. Label the time delay and cost escalation on the graph. 5

**PART-B**

Q.5

a) Which are the 4 main types of organization structure?

Titan is a large technology company which prides itself in developing and launching new products based upon cutting edge technology. Competitive pressures compel
the Titan to keep launching new products in the marketplace at regular, short intervals—each launch is a project in itself. Titan management has found that bringing together concerned people from the different functions, having responsibilities of product development, production, and administrative management. Market planning, sales management, customer services (After-Sales) and funds organization, and making them work together gives good results. Often, people work on two or maximum three products simultaneously. Draw the suggested organization structure for Titan and explain your choice. What is the name of such an organization structure?

b) What is employee retention and why is it important?

BOE projects are a large projects company, they appoint several fresh and experienced projects professionals every year. Last year they had appointed 6 students from your campus placement. All but one of them is facing some problems on the job, which they are finding very monotonous. These employees have been posted in far-away sites and do not have access to their HR department. They find that their project managers are hard task masters. They are disillusioned as they are unable to connect their roles with what they learnt at college, and fail to see how they could be contributing to the cause of the organization. What are the problems and its suggested solutions?

Q.6 a) You have been recently promoted as a Project Manager and given an important project to handle. What steps would you take to manage the project timeline?

b) What is “Scope Creep” in a project and why is it important? Explain with an example.

Q.7 a) What are the three major modes of communication? Explain with examples. Can you say that...

b) What are the topics that should be included while drawing out the contract for awarding construction work to a contractor? Illustrate at least 5 important points and state why these are important to be included in the contract.
Q.1 Light Pollution is a threat to Wildlife, Safety and the Starry Sky

A) After hours of driving south in the pitch-black darkness of the Nevada desert, a dome of hazy gold suddenly appears on the horizon. Soon, a road sign confirms the obvious: Las Vegas 30 miles. Looking skyward, you notice that the Big Dipper is harder to find than it was an hour ago.

B) Light pollution—the artificial light that illuminates more than its intended target area—has become a problem of increasing concern across the country over the past 15 years. In the suburbs, where over-lit shopping mall parking lots are the norm, only 200 of the Milky Way’s 2,500 stars are visible on a clear night. Even fewer can be seen from large cities. In almost every town, big and small, street lights beam just as much light up and out as they do down, illuminating much more than just the street. Almost 50 percent of the light emanating from street lamps misses its intended target, and billboards, shopping centres, private homes and skyscrapers are similarly over-illuminated.

C) America has become so bright that in a satellite image of the United States at night, the outline of the country is visible from its lights alone. The major cities are all there, in bright clusters: New York, Boston, Miami, Houston, Los Angeles, Seattle, Chicago, and, of course, Las Vegas. Mark Adams, superintendent of the McDonald Observatory in west Texas, says that the very fact that city lights are visible from on high is proof of their wastefulness. “When you’re up in an airplane, all that light you see on the ground from the city is wasted. It’s going up into the night sky. That’s why you can see it.”

D) But don’t we need all those lights to ensure our safety? The answer from light engineers, light pollution control advocates and astronomers is an emphatic “no.” Elizabeth Alvarez of the International Dark Sky Association (IDA), a non-profit organization in Tucson, Arizona, says that overly bright security lights can actually force neighbours to close the shutters, which means that if any criminal activity does occur on the street, no one will see it. And the old assumption that bright lights deter crime appears to have been a false one: A new Department of Justice report concludes that there is no documented correlation between the level of lighting and the level of crime in an area. And contrary to popular belief, more crimes occur in broad daylight than at night.

E) For drivers, light can actually create a safety hazard. Glaring lights can temporarily blind drivers, increasing the likelihood of an accident. To help prevent such accidents, some cities and states prohibit the use of lights that impair night-time vision. For instance, New Hampshire law forbids the use of “any light along a highway so positioned as to blind or dazzle the vision of travellers on the adjacent highway.”

F) Badly designed lighting can pose a threat to wildlife as well as people. Newly hatched turtles in Florida move toward beach lights instead of the more muted silver shimmer of the ocean. Migrating birds, confused by lights on skyscrapers, broadcast towers and lighthouses, are injured, sometimes fatally, after colliding with high, lighted structures. And light pollution harms air quality as well: Because most of the
country’s power plants are still powered by fossil fuels, more light means more air pollution.

G) So what can be done? Tucson, Arizona is taking back the night. The city has one of the best lighting ordinances in the country, and, not coincidentally, the highest concentration of observatories in the world. Kitt Peak National Optical Astronomy Observatory has 24 telescopes aimed skyward around the city’s perimeter, and its cadre of astronomers needs a dark sky to work with.

H) For a while, that darkness was threatened. “We were totally losing the night sky,” Jim Singleton of Tucson’s Lighting Committee told Tulsa, Oklahoma’s KOTV last March. Now, after retrofitting inefficient mercury lighting with low-sodium lights that block light from “trespassing” into unwanted areas like bedroom windows, and by doing away with some unnecessary lights altogether, the city is softly glowing rather than brightly beaming. The same thing is happening in a handful of other states, including Texas, which just passed a light pollution bill last summer. “Astronomers can get what they need at the same time that citizens get what they need: safety, security and good visibility at night,” says McDonald Observatory’s Mark Adams, who provided testimony at the hearings for the bill.

I) And in the long run, everyone benefits from reduced energy costs. Wasted energy from inefficient lighting costs us between $1 and $2 billion a year, according to IDA. The city of San Diego, which installed new, high-efficiency street lights after passing a light pollution law in 1985, now saves about $3 million a year in energy costs.

J) Legislation isn’t the only answer to light pollution problems. Brian Greer, Central Ohio representative for the Ohio Light Pollution Advisory Council, says that education is just as important, if not more so. “There are some special situations where regulation is the only fix,” he says. “But the vast majority of bad lighting is simply the result of not knowing any better.” Simple actions like replacing old bulbs and fixtures with more efficient and better-designed ones can make a big difference in preserving the night sky.

a) The first six paragraphs of the passage are lettered A-F. Choose the most suitable headings for paragraphs A-D from the list of headings below. There are more headings than paragraphs, so you will not use them all.

i) Why lights are needed
ii) Lighting discourages law breakers
iii) The environmental dangers
iv) People at risk from bright lights
v) Illuminating space
vi) A problem lights do not solve
vii) Seen from above
viii) More light than is necessary
ix) Approaching the city

b) Complete each of the following statements with words taken from the passage. Write ONE or TWO WORDS for each answer.

i) According to a recent study, well-lit streets do not ________________ or make neighbourhoods safer to live in.

ii) Inefficient lighting increases ________________ because most electricity is produced from coal, gas or oil.

iii) Efficient lights ________________ from going into areas where it is not needed.

iv) In dealing with light pollution ________________ is at least as important as passing new laws.

c) For the statements given below, write:

Yes If the statement agrees with the writer’s claims
No If the statement contradicts the writer’s claims
Not given If it is impossible to say what the writer thinks
Q.2 Read the passage given below and answer the questions that follow:

Domestic travel

Have you ever travelled to another part of your country and stayed for a few days?

Travel within one’s own country is popular throughout the world. And, according to a
survey carried out in Australia in 2002, travellers are tending to spend more and more
money on their holidays.

The Domestic Tourism Expenditure Survey showed that domestic travellers – those
travelling within the country – injected $23 billion into the Australian economy in 2002. As a
result, domestic tourism became the mainstay of the industry, accounting for 75
per cent of total tourism expenditure in Australia. International tourism, on the other
hand, added $7 billion to the economy. Overall, in present dollar terms, Australians
spent $7 billion more on domestic tourism in 2002 than they did when the first survey
of tourist spending was completed in 1991.

Thus, tourism has become one of Australia's largest industries. The combined tourist
industry now accounts for about 5 per cent of the nation's gross domestic product, compared with agriculture at 4.3 per cent and manufacturing at 8 per cent. Tourism is
therefore an important earner for both companies and individuals in a wide range of
industries. For example, the transport industry benefits from the extra money poured
into it. Hotels spring up in resort areas to provide accommodation, and the catering
industry gains as tourists spend money in restaurants. The retail sector benefits as well,
as many tourists use their holidays to shop for clothes, accessories and souvenirs.

In most countries, the land is divided into different political areas. Australia is divided
into six states and two territories. Since people travel for different reasons, there are
significant differences in the length of time people stay in different locations and in the
amount they spend while there.

In 2002, Australian residents spent $8.4 billion on day trips and almost twice that
amount on trips involving at least one night away from home. In that year, a total of 45
million overnight trips were made in Australia. Of these, 14.9 million were spent in New
South Wales, 10.3 million were spent in Queensland, and 9.2 million were spent in
Victoria. Fewer nights were spent in the other states, with 3.7 million in South Australia,
1.5 million in Tasmania and 5 million in Western Australia. Despite the popularity of
destinations such as Ayers Rock and Kakadu National Park, only 0.4 million overnight
stays were recorded in the Northern Territory.

New South Wales, Queensland and Victoria attracted the greatest tourism revenue, with $5.2 billion, $5.1 billion and $3.3 billion spent there respectively. The average
expenditure for trips was $395 per person, with accommodation the biggest
expenditure, followed by meals and fuel. The survey also showed that costs were
higher for inter-state travellers, who each spent an average of $812 per trip compared
with $255 for those who travelled within one state. Trips to the Northern Territory were
the most expensive, followed by Queensland, with South Australia and Victoria the
least.

Comparing the costs of trips for different purposes, the survey found that business trips
were the most expensive because they were more likely to involve stays in commercial
accommodation. Trips taken for educational reasons – to visit universities, museums
etc. – were also expensive, especially as they usually required inter-state plane tickets.
Family holidays lay in the medium range, with transport and fares contributing to the
cost, but adventure parks the major expense. But while visits to friends and relatives
were the least expensive – due to lower accommodation, food and transport costs – these travellers spent most on shopping.

The survey also estimates that Australians made 253 million day trips in 2002, visiting parks, beaches and city attractions. The largest expenses were petrol costs (averaging $10 per day trip), followed by meals, souvenirs and entry fees. Day trips tended to cost the most in the Northern Territory, while South Australia was the cheapest. Overall, the survey found that men travelling alone spent more than any tourist group. In particular, men spent more on transport and meals. Women travelling alone spent the most on clothes, while souvenirs were bought more often by families than by other tourists.

The challenge for the tourism industry now is to encourage Australians to continue spending money on travel and, if possible, to increase the amount they spend.

a) Complete the sentences below. Choose NO MORE THAN THREE WORDS from the text for each answer

i) The state or territory in which the highest number of overnight trips was made was _________________

ii) The state or territory in which the lowest number of overnight trips was made was _________________

iii) People travelling from state to state spent more than those travelling _________________

iv) The TWO cheapest states or territories to travel to were _____________ ___________

b) Complete the table below. Choose NO MORE THAN THREE WORDS from the text for each answer.

<table>
<thead>
<tr>
<th>Purpose of trip</th>
<th>Major expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business</td>
<td>Accommodation</td>
</tr>
<tr>
<td>Education</td>
<td>i)</td>
</tr>
<tr>
<td>family holiday</td>
<td>ii)</td>
</tr>
<tr>
<td>visiting relatives</td>
<td>iii)</td>
</tr>
<tr>
<td>day trips</td>
<td>iv)</td>
</tr>
</tbody>
</table>

Q.3 The Chart And Graph Below Give Information About Sales And Share Prices For Coca-Cola. Write a report for a university lecturer describing the information shown below. You should write at least 150 words.

Q.4 You recently bought an item of clothing from a shop. You discovered that it had a fault and returned it to the shop for replacement or refund. However, the assistant told you that this was against the store’s policy. Write a letter to the store manager, explaining...
the problems you have had. Ask for a refund or exchange on the item. You should write at least 150 words. You do NOT need to write your own address.

Q.5 Some people think that it is important to use leisure time for activities that improve the mind, such as reading and doing word puzzles. Other people feel that it is important to rest the mind during leisure time. Write about what you think about this in at least 250 words.

Q.6 The diagrams below show the stages and equipment used in the cement-making process, and how cement is used to produce concrete for building purposes. Explain the process in your own words.
End Semester Examination, Dec. 2018  
BBA (G) IB – First Semester  
PROCESS OF GLOBALIZATION (BIB-103)

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** Write short notes on the following:  
a) Characteristics of developed countries.  
b) Value derivation in international business.  
c) Cultural globalization.  
d) Crypto-currency.  
e) Democratization.  

**PART-A**

**Q.2**  
a) Tanzanite, the blue/violet stone, swamped global markets with the release of Titanic (the famous Hollywood movie), in which it was worn by Hollywood actress Kate Winslet. How does this concept work in the present world? What do the proponents of this amazing concept say? What are the driving factors of the concept?  

10

b) What is Bitcoin? How is it disrupting the global economy?  

10

**Q.3**  
a) What is foreign direct investment (FDI)? Why does an FMCG firm engage in FDI? Where should the firm invest in, Greenfield or brownfield venture? What kind of technology transfer will happen between Unilever, the parent company and HUL, its subsidiary for dry shampoo which saves water? What are the different ways possible for Unilever to protect its intellectual property?  

10

b) Deepika Padukone is your good friend. She requests you to buy Louis Vuitton Epi Pochette Montaigne handbag while you are travelling to London. You check the price of the bag. It costs £675 for it, knowing that the same bag costs Rs. 76,517 in India. Is this a good deal? Imagine the current pound/Indian Rupee exchange rate £1.00 = Rs. 83.73. 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 borrowers?  

10

**PART-B**

**Q.5**  
a) You have been appointed as the Operations Manager at Hindustan Unilever Ltd. (HUL). HUL imported Dove soaps last month from Unilever, Germany. The payment is due tomorrow. The value of the consignment was Euro 1 million. At the same time, a consignment of Lux soaps, value Euro 1 million, is leaving from your plant today to Unilever, Germany. The payment of this consignment will become due exactly after 90 days. Your banker has advised you spot exchange rate Euro 1=Rs. 76.23 and 90 days forward exchange as Euro 1 = Rs. 72.18. What should you do to avoid loss or have gain on the transaction? Determine the loss or gain.  

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 advance 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.

b) What is technology transfer? Briefly write about all the different types of technology transfer.

Q.7  a) What is structural adjustment? How does International Monetary Fund help in stabilizing global economy?

b) What are the benefits of international investment? How does it promote globalization?
Q.1 Read the passage and answer the following questions:

Aphantasia: A life without mental images
Close your eyes and imagine walking along a sandy beach and then gazing over the horizon as the Sun rises. How clear is the image that springs to mind?
Most people can readily conjure images inside their head - known as their mind’s eye.
But this year scientists have described a condition, aphantasia, in which some people are unable to visualize mental images.
Niel Kenmuir, from Lancaster, has always had a blind mind’s eye. He knew he was different even in childhood. “My stepfather, when I couldn’t sleep, told me to count sheep, and he explained what he meant, I tried to do it and I couldn’t,” he says. “I couldn’t see any sheep jumping over fences, there was nothing to count.”
Our memories are often tied up in images, think back to a wedding or first day at school. As a result, Niel admits, some aspects of his memory are “terrible”, but he is very good at remembering facts. And, like others with aphantasia, he struggles to recognize faces. Yet he does not see aphantasia as a disability, but simply a different way of experiencing life.

Mind’s eye blind
Ironically, Niel now works in a bookshop, although he largely sticks to the non-fiction aisles. His condition begs the question what is going on inside his picture-less mind. I asked him what happens when he tries to picture his fiancee. “This is the hardest thing to describe, what happens in my head when I think about things,” he says. “When I think about my fiancee there is no image, but I am definitely thinking about her, I know today she has her hair up at the back, she’s brunette. But I’m not describing an image I am looking at, I’m remembering features about her, that's the strangest thing and maybe that is a source of some regret.”
The response from his mates is a very sympathetic: “You’re would.” But while Niel is very relaxed about his inability to picture things, it is often a cause of distress for others. One person who took part in a study into aphantasia said he had started to feel “isolated” and “alone” after discovering that other people could see images in their heads. Being unable to reminisce about his mother years after her death led to him being “extremely distraught”.

The super-visualiser
At the other end of the spectrum is children’s book illustrator, Lauren Beard, whose work on the Fairytale Hairdresser series will be familiar to many six-year-olds. Her career relies on the vivid images that leap into her mind’s eye when she reads text from her author. When I met her in her box-room studio in Manchester, she was working on a dramatic scene in the next book. The text describes a baby perilously climbing onto a chandelier.
“Straightaway I can visualise this grand glass chandelier in some sort of French kind of ballroom, and the little baby just swinging off it and really heavy thick curtains,” she says. “I think I have a strong imagination, so I can create the world and then keep
adding to it so it gets sort of bigger and bigger in my mind and the characters too they sort of evolve. I couldn’t really imagine what it's like to not imagine, I think it must be a bit of a shame really.”

Not many people have mental imagery as vibrant as Lauren or as blank as Niel. They are the two extremes of visualization. Adam Zeman, a professor of cognitive and behavioural neurology, wants to compare the lives and experiences of people with aphantasia and its polar-opposite hyperphantasia. His team, based at the University of Exeter, coined the term aphantasia this year in a study in the journal Cortex.

Prof Zeman tells the BBC: “People who have contacted us say they are really delighted that this has been recognized and has been given a name, because they have been trying to explain to people for years that there is this oddity that they find hard to convey to others.” How we imagine is clearly very subjective - one person’s vivid scene could be another’s grainy picture. But Prof Zeman is certain that aphantasia is real. People often report being able to dream in pictures, and there have been reported cases of people losing the ability to think in images after a brain injury.

He is adamant that aphantasia is “not a disorder” and says it may affect up to one in 50 people. But he adds: “I think it makes quite an important difference to their experience of life because many of us spend our lives with imagery hovering somewhere in the mind’s eye which we inspect from time to time, it’s a variability of human experience.”

1.1 Questions a)–h)
Do the following statements agree with the information in the reading text above
TRUE if the statement agrees with the information
FALSE if the statement contradicts the information
NOT GIVEN if there is no information on this

a) Aphantasia is a condition, which describes people, for whom it is hard to visualise mental images.
b) Niel Kenmuir was unable to count sheep in his head.
c) People with aphantasia struggle to remember personal traits and clothes of different people.
d) Niel regrets that he cannot portray an image of his fiancee in his mind.
e) Inability to picture things in someone’s head is often a cause of distress for a person.
f) All people with aphantasia start to feel 'isolated' or 'alone' at some point of their lives.
g) Lauren Beard’s career depends on her imagination.
h) The author met Lauren Beard when she was working on a comedy scene in her next book.

1.2 Questions i)–m)
Complete the sentences below:
Write NO MORE THAN TWO WORDS from the passage for each answer.
Write your answers in boxes 9–13 on your answer sheet.
i) Only a small fraction of people have imagination as ___________ as Lauren does.
j) Hyperphantasia is ___________ to aphantasia.
k) There are a lot of subjectivity in comparing people’s imagination – somebody’s vivid scene could be another person’s ___________.
l) Prof Zeman is ___________ that aphantasia is not an illness.
m) Many people spend their lives with ___________ somewhere in the mind’s eye.
Q.2 Read the passage and answer the following questions:

What to do in a fire?
e.case of a fire. But what if there was a fire where you live? Would you know what to do? Talking about fires can be scary because no one likes to think about people getting hurt or their things getting burned. But you can feel less worried if you are prepared. It’s a good idea for families to talk about what they would do to escape a fire. Different families will have different strategies. Some kids live in one-story houses and other kids live in tall buildings. You’ll want to talk about escape plans and escape routes, so let’s start there.

Know Your Way Out
An escape plan can help every member of a family get out of a burning house. The idea is to get outside quickly and safely. Smoke from a fire can make it hard to see where things are, so it’s important to learn and remember the different ways out of your home. How many exits are there? How do you get to them from your room? It’s a good idea to have your family draw a map of the escape plan. It’s possible one way out could be blocked by fire or smoke, so you’ll want to know where other ones are. And if you live in an apartment building, you’ll want to know the best way to the stairwell or other emergency exits.

Safety Steps
If you’re in a room with the door closed when the fire breaks out, you need to take a few extra steps:
• Check to see if there’s heat or smoke coming in the cracks around the door. (You’re checking to see if there’s fire on the other side.)
• If you see smoke coming under the door — **don’t open the door!**
• If you don’t see smoke — touch the door. If the door is hot or very warm — **don’t open the door!**
• If you don’t see smoke — and the door is not hot — then use your fingers to lightly touch the doorknob. **If the doorknob is hot or very warm — don’t open the door!**

If the doorknob feels cool, and you can’t see any smoke around the door, you can open the door very carefully and slowly. When you open the door, if you feel a burst of heat or smoke pours into the room, quickly shut the door and make sure it is really closed. If there’s no smoke or heat when you open the door, go toward your escape route exit.

2.1 Complete the sentences below.
Choose NO MORE THAN TWO WORDS from the text for each answer.
a) While some might live in a tall buildings, others might live in a __________.
b) Important thing is to talk with your kids about escape __________ and

c) Making a __________ is a good idea, it can help you escape.
d) If you live in an apartment, you have to know the way to the staircase or other __________
e) You can only open the door if the __________ is not hot and you can’t see smoke around the door.
f) You should immediately close the door, if smoke __________ into the room.
2.2 Do the following statements agree with the information given in Reading Section 3?
TRUE if the statement agrees with the information
FALSE if the statement contradicts the information
NOT GIVEN if there is no information on this

g) It is important to have a strategy before escaping the fire.
h) You should mark different ways out of your home on the map
i) If you’re stuck in a room, and see smoke coming from the other room, you should open the door and run to the exit.
j) Hot door means you shouldn’t open it to escape.

Q.3 Writing Task 1
Write about the following topic:

Some people work for the same organization all their working life. Others think that it is better to work for different organizations. Discuss both these views and give your own opinion. Write at least 150 words.

Q.4 Writing Task 2
The table below shows the cinema viewing figures for films by country, in millions. Summarize the information by selecting and reporting the main features, and make comparisons where relevant.
Write at least 150 words.

<table>
<thead>
<tr>
<th>Country</th>
<th>Action</th>
<th>Romance</th>
<th>Comedy</th>
<th>Horror</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>India</td>
<td>8</td>
<td>7.5</td>
<td>6.5</td>
<td>2.5</td>
<td>24.5</td>
</tr>
<tr>
<td>Ireland</td>
<td>7.6</td>
<td>3.8</td>
<td>5.5</td>
<td>6.4</td>
<td>23.3</td>
</tr>
<tr>
<td>Zealand</td>
<td>7.2</td>
<td>4.5</td>
<td>3.9</td>
<td>4.7</td>
<td>20.3</td>
</tr>
<tr>
<td>Total</td>
<td>7.1</td>
<td>4.5</td>
<td>4</td>
<td>2.2</td>
<td>17.8</td>
</tr>
</tbody>
</table>

Q.5 Match the following words with their synonyms:

<table>
<thead>
<tr>
<th>COLUMN A</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amazing</td>
<td>1. Gleaming</td>
</tr>
<tr>
<td>2. Beautiful</td>
<td>2. Bold</td>
</tr>
<tr>
<td>4. Bright</td>
<td>4. Incredible</td>
</tr>
<tr>
<td>5. Delicious</td>
<td>5. Toothsome</td>
</tr>
<tr>
<td>7. Famous</td>
<td>7. Relish</td>
</tr>
<tr>
<td>8. Describe</td>
<td>8. Famed</td>
</tr>
<tr>
<td>10. Tell</td>
<td>10. weep</td>
</tr>
<tr>
<td>11. Idea</td>
<td>11. Query</td>
</tr>
<tr>
<td>12. Answer</td>
<td>12. Respond</td>
</tr>
<tr>
<td>13. Ask</td>
<td>13. Thought</td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018
BBA (G) IB – Third Semester
INTERNATIONAL ECONOMICS (BIB-301)

Time: 3 Hours                       Max Marks: 100
Note: Attempt \textbf{FIVE} questions in all. \textbf{Q.1 is compulsory}. Attempt any \textbf{TWO} questions from \textit{PART-A}, and \textbf{TWO} questions from \textit{PART-B}. Marks are indicated for each question.

\textbf{Q.1} State whether the following statements are \textbf{TRUE} or \textbf{FALSE}:
\begin{itemize}
  \item [a)] Inter country analysis of growth rates is a subject matter of international economics.
  \item [b)] India’s contribution to world trade has grown during the last two decades.
  \item [c)] New theory is different from absolute cost advantage theory.
  \item [d)] If the country has absolute cost advantage in both the products, then trade is possible.
  \item [e)] Outsourcing means getting core business done from outside.
  \item [f)] Politicians interfere in the formulation of trade policy.
  \item [g)] If exchange rate changes frequently, then it is a fixed exchange rate.
  \item [h)] Gold standard is not a part of international monetary system.
  \item [i)] Foreign direct investment is a case of financial globalization.
  \item [j)] Whether India is a globalized country.
\end{itemize}

\textbf{PART-A}

\textbf{Q.2} Explain Ricardian Theory. How is it different from Heckscher Ohlin Theory? \hspace{0.5cm} 20

\textbf{Q.3} What do you means by multinational enterprises? How can any enterprise be truly multinational? Explain in detail. \hspace{0.5cm} 20

\textbf{Q.4} What are the instruments of trade policy? Explain each one of them. \hspace{0.5cm} 20

\textbf{PART-B}

\textbf{Q.5} What is International Monetary System? Explain in detail. \hspace{0.5cm} 20

\textbf{Q.6} What is the difference between fixed and flexible exchange rate. Explain how is India following flexible exchange rate? \hspace{0.5cm} 20

\textbf{Q.7} What were the situations that created global financial crises? Was India also affected by global financial crises? Illustrate by giving relevant examples. \hspace{0.5cm} 20
Q.1 Write short notes on:
   a) Elements of international marketing.
   b) External environmental factors.
   c) Market entry modes.
   d) Marketing strategies in global environment.
   e) Standardization of product.
   f) Packaging and labeling.
   g) Distribution logistics.
   h) Objectives of EXIM policy.
   i) Digital revolution.
   j) Foreign sales agent

**PART-A**

Q.2 Define ‘international marketing’. Also, define the challenges and opportunities in international marketing. 20

Q.3 "Consumer behavior is the decision making process through which a consumer passes while making a purchase decision ". Discuss the statement in context with international market along with the factors affecting the decision making process of a consumer. 20

Q.4 Discuss global marketing research along with its importance to a business. Explain also the process of global marketing research. 20

**PART-B**

Q.5 Define ‘international pricing’. Also, define the objective of it and the factors affecting international pricing strategies. 20

Q.6 "Advertising is a paid form of promotion". Discuss the statement along with the importance of advertising. Also, explain the factors to be considered while choosing an advertising media for international market. 20

Q.7 Write notes on following:
   a) Functions of distribution channel.
   b) Corporate social responsibility in cross cultural context. 10x2
Q.1 Answer the following in brief:
   a) What do you mean by impossible assignment problem?
   b) Define degeneracy in transportation problem.
   c) Write the concept of multiple optimal solutions in assignment problem.
   d) What do you mean by pure strategy in game theory?
   e) What do you mean by unbalanced transportation problem?
   f) When do we draw loop in Modi method in transportation problem?
   g) What is the meaning of arrival rate in queuing theory?
   h) When do we draw lines in the assignment problem using Hungarian method?
   i) What do you mean by pay-off matrix in game theory?
   j) Write two requirements of a linear programming problem.

PART-A

Q.2 a) What do you mean by operations research? Explain the scope and importance of operations research in business.  
   b) Discuss the various phases in solving an operations research problem. Also write features of operation research.

Q.3 a) A firm makes two types of furniture: Chairs and tables. The contributions for each product in terms of project is Rs.20/- per chair and Rs.30/- per table. Both products are processed on these machines M_1, M_2 and M_3. The chair is processed for 3 hours on M_1, 5 hours M_2 and 2 hours on M_3 and table is processed for 3 hours on M_2 and 2 hours on M_2 and 6 hours on M_3. These machines are not available for more than 36 hours, 50 hours and 60 hours respectively. Formulate the given problem as a linear programming problem and also find the solution by using graphical method.
   b) Write the steps used in graphical method for solving linear programming problem by giving an example.

Q.4 a) Solve the following transportation problem by using:
   i) North-West Corner rule.
   ii) Least Cost Entry Method.
   iii) Vogel’s Approximation Method.

<table>
<thead>
<tr>
<th></th>
<th>W1</th>
<th>W2</th>
<th>W3</th>
<th>W4</th>
<th>W5</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>8</td>
<td>9</td>
<td>20</td>
</tr>
<tr>
<td>F2</td>
<td>2</td>
<td>10</td>
<td>1</td>
<td>5</td>
<td>8</td>
<td>30</td>
</tr>
<tr>
<td>F3</td>
<td>7</td>
<td>11</td>
<td>20</td>
<td>40</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>F4</td>
<td>2</td>
<td>1</td>
<td>9</td>
<td>14</td>
<td>16</td>
<td>13</td>
</tr>
<tr>
<td>Requirement</td>
<td>40</td>
<td>6</td>
<td>8</td>
<td>18</td>
<td>6</td>
<td>15</td>
</tr>
</tbody>
</table>

   b) Explain North-West Corner Method for obtaining an initial basic feasible solution of a transportation problem by giving examples.
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>
<th>V</th>
<th>VI</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>9</td>
<td>22</td>
<td>58</td>
<td>11</td>
<td>19</td>
<td>27</td>
</tr>
<tr>
<td>B</td>
<td>43</td>
<td>78</td>
<td>72</td>
<td>50</td>
<td>63</td>
<td>48</td>
</tr>
<tr>
<td>C</td>
<td>41</td>
<td>28</td>
<td>91</td>
<td>37</td>
<td>45</td>
<td>33</td>
</tr>
<tr>
<td>D</td>
<td>74</td>
<td>42</td>
<td>27</td>
<td>49</td>
<td>39</td>
<td>32</td>
</tr>
<tr>
<td>E</td>
<td>36</td>
<td>11</td>
<td>57</td>
<td>22</td>
<td>25</td>
<td>18</td>
</tr>
<tr>
<td>F</td>
<td>3</td>
<td>56</td>
<td>53</td>
<td>31</td>
<td>17</td>
<td>28</td>
</tr>
</tbody>
</table>

b) Solve the following travelling salesmen problem:

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>∞</td>
<td>4</td>
<td>10</td>
<td>14</td>
<td>2</td>
</tr>
<tr>
<td>B</td>
<td>12</td>
<td>∞</td>
<td>6</td>
<td>10</td>
<td>4</td>
</tr>
<tr>
<td>C</td>
<td>16</td>
<td>14</td>
<td>∞</td>
<td>8</td>
<td>14</td>
</tr>
<tr>
<td>D</td>
<td>24</td>
<td>8</td>
<td>12</td>
<td>∞</td>
<td>10</td>
</tr>
<tr>
<td>E</td>
<td>2</td>
<td>6</td>
<td>4</td>
<td>16</td>
<td>∞</td>
</tr>
</tbody>
</table>

Q.6  
a) Solve the following game by using graphical method:

<table>
<thead>
<tr>
<th></th>
<th>B1</th>
<th>B2</th>
<th>B3</th>
<th>B4</th>
<th>B5</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>2</td>
<td>-1</td>
<td>5</td>
<td>-2</td>
<td>6</td>
</tr>
<tr>
<td>A2</td>
<td>-2</td>
<td>4</td>
<td>-3</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

a) Solve the following game by using dominance rule:

<table>
<thead>
<tr>
<th></th>
<th>B1</th>
<th>B2</th>
<th>B3</th>
<th>B4</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>-5</td>
<td>3</td>
<td>1</td>
<td>20</td>
</tr>
<tr>
<td>A2</td>
<td>5</td>
<td>5</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>A3</td>
<td>-4</td>
<td>-2</td>
<td>0</td>
<td>-5</td>
</tr>
</tbody>
</table>

Q.7  
a) Write short notes on:
  i) Customers’ behaviour in a queue.
  ii) Service discipline or queue discipline

b) In a railway yard, goods trains arrive at a rate of 48 trains per minute between one arrival and the next and the service time is also exponential with an average of 36 minutes. Calculate:
  i) Expected number of customers (trains) in the system.
  ii) Expected number of customers (trains) in the queue.
  iii) Expected waiting time in the queue.
  ii) Expected waiting time in the system.
End Semester Examination, Dec. 2018
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. Marks are indicated against each question.

Q.1 Answer the following questions:
   a) Discuss any two functions of UNCTAD.
   b) Mention two determinants of FDI.
   c) State two objectives of IMF.
   d) Write two ways of tariffs in an international business.
   e) What are the main international financial institutions?
   f) What is international business?
   g) Mention any two characteristics of MNG.
   h) Explain Purchasing Power Parity theory.
   i) How international business is different from domestic business?
   j) Mention any two factors that favoured the process of globalization.

   **PART-A**

   Q.2 What is meant by international business environment? Explain economic, social, political and technological factors of a business environment. 20

   Q.3 Discuss in detail the international product life cycle theory of international trade using suitable examples. 20

   Q.4 What is economic integration? Discuss various forms of regional integration. 20

   **PART-B**

   Q.5 a) The mint par of exchange is discovered by comparing currencies. Such a system does not exist anywhere now. Explain how exchange rates are determined now. 10
   
   b) Explain various factors affecting exchange rate. 10

   Q.6 Explain various factors that differentiate domestic HRM from international HRM. Discuss different types of training imported to employee in home country. 20

   Q.7 Explain the characteristics of foreign exchange market. Examine different theories of exchange rate determination. 20
End Semester Examination, Dec. 2018
BBA (G) IB – Fourth Semester
FINANCIAL MANAGEMENT (IB-401 / BIB-403 / BIB-403A)

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. Marks are indicated against each question.

Q.1 Write short notes on (any five):
   a) Classification of cost.
   b) EBIT-EPS analysis.
   c) Capital budgeting process.
   d) Types of dividend policy.
   e) Capital rationing.
   f) Cash flow.

**PART-A**

Q.2 a) Calculate the compound value of ₹5000 at the end of 3 years at 12% rate of interest when interest is calculated manually on:
   i) Yearly basis.
   ii) Quarterly basis.

   10

b) “Wealth maximization of shareholders is considered as one of the objective of financial management.’ Comment and briefly explain it.

   10

Q.3 X Ltd. has following information
   EBIT = ₹2,00,000
   10% debentures = ₹5,00,000
   Cost of equity capital = 12.5%

   Calculate total value of the firm according to Net Income (NI) approach and briefly explain Net Income approach.

   20

Q.4 Define leverage. Explain in detail various types of leverage.

   20

**PART-B**

Q.5 A company is considering an investment proposal involving an initial cash outlay of ₹10,00,000. The proposal has an expected life of 7 years and zero salvage value. At a required rate of return of 12%, the proposal has a profitability index of 1.182. Calculate the annual cash inflows. The present value of an annuity of ₹1 for 7 years at 12% discount is 4.5638.

   20

Q.6 What is working capital management? Explain briefly determinants of working capital management and management of working capital.

   20

Q.7 a) Explain briefly determinants of dividend policy.

   20

b) The current price of a company’s share is ₹75 and dividend per share is ₹5. Calculate dividend growth rate, if its capitalization rate is 12%.

   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. Marks are indicated against each question.

Q.1 Write short notes on the following:
   a) Any two challenges in international marketing.
   b) International market opportunity analysis.
   c) Digital revolution.
   d) Product specialization.
   e) Full market coverage.
   f) Branding.
   g) Standardization of product.
   h) Direct marketing.
   i) Labeling.
   j) Any two corporate social responsibilities in cross culture context.  

   **PART-A**

Q.2 What do you understand by global marketing environment? Discuss in detail.  

Q.3 "Consumer behavior is the decision making process through which a consumer passes through several stages while purchasing a product". Discuss the statement along with the factors affecting buying behavior of global consumers.  

Q.4 Explain global marketing research. Also explain the process and importance of global marketing research.  

   **PART-B**

Q.5 Write short notes on the following:
   a) Branding.
   b) Process of new product development.  

Q.6 "Advertising is a paid form of promotion". Discuss the methods of global advertising and also discuss the importance of advertising a product.  

Q.7 Write short notes on the following:
   a) Distribution logistics.
   b) Selection and appointment of foreign sales agents.  

Max Marks: 100
No. of pages: 1
Q.1 Write short notes on the following:
   a) Globalization.
   b) Objectives of Export and Import Policy.
   c) International business.
   d) Montevideo convention.
   e) Zero-sum versus positive sum game.
   f) Tariff rate quota.
   g) Insolvency and Bankruptcy Code.
   h) SEZ versus EOU.
   i) Cooperative versus Competitive Federalism.
   j) Zero-rated supply.

   \[Q.1 \text{ is compulsory.}\]

   \[2 \times 10\]

   \[PART-A\]

Q.2 a) “India’s economic policy after independence was influenced by the colonial experience”. Do you agree with the statement? Why? Describe India’s economic scenario post-liberalization.

   \[10\]

b) Saudi Arabia exports oil, Ghana exports cocoa and Brazil exports coffee. What do these patterns of international trade explain? What did theory of Mercantilism promote?

   \[10\]

Q.3 a) A company’s trade policy includes tariffs, quotas, inspection regulations, etc. Write in detail about all the instruments of trade policy.

   \[10\]

b) How are exports treated under GST law? Illustrate CGST, SGST and IGST with examples.

   \[10\]

Q.4 a) International trade is one of the hot industries of the new millennium. Your friend staying at USA has suggested that you enter the export business. Describe all that is needed to setup an export company in India. What kind of company formation would you contemplate? What are the benefits of such formation?

   \[10\]

b) Your friend has found a prospect for you in New York who is willing to buy designer ladies handbags in large number. You have been asked to send a quotation for the handbags. What all would you include in your quotation if you have decided to quote a price of each designer bag as $12?

   \[10\]

   \[PART-B\]

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?

   \[10\]

b) You have made a shipment to USA for $100,000. What necessary documents would you prepare for export shipment? Explain the purpose of each document.

   \[10\]
Q.6  a) Explain the terms used in Letter of Credit -Application, Beneficiary, Issuing Bank, Advising Bank, Negotiating Bank, Documents against Acceptance and Documents against payment.
    b) Write briefly about the most exported commodities from India.

Q.7  a) What documentation is needed for obtaining an IEC code?
    b) What is the most rewarding, and sometimes frustrating, aspect of being an exporter? Write about all the primary methods of payments available to the exporter, riskiest to the least risky in this order.
End Semester Examination, Dec. 2018
BBA (G) IB – Fifth Semester
RESEARCH METHODS (BIB-507 / BIB-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. All questions carry equal marks.

Q.1 Explain (any five) of the following:
   a) References.
   b) Level of significance.
   c) Validity.
   d) Reliability.
   e) Population.
   f) Chi-square.  

**PART-A**

Q.2 Differentiate between the following:
   a) Nominal and Ordinal Scale.  
   b) Qualitative and Quantitative research.  

Q.3 Explain probability sampling in detail. What are various situations where this sampling is commonly used? Give two examples to support your answer.  

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

**PART-B**

Q.5 A researcher is interested in finding out why students at a large strength from college have decided to study marketing. He is going to use a self-report questionnaire.
   a) Construct a research questionnaire comprising of 10 questions for this study.  
   b) What type of questions will clear the demographic segments? Explain.  

Q.6 i) Write short notes on the following:
   a) Normal distribution Curve.
   b) Small sample test.
   c) Large sample test.
   d) Observation method.  
   ii) What are the four types of measurement scales? Explain with the help of examples.  

Q.7 a) State the importance of bibliography in research and elaborate any two advantages of bibliography.  
   b) Write the steps of report writing. What should be the guidelines for these reports?
Q.1 a) **Answer the following questions:**
   i) Expand NAFTA.
   ii) What is the difference between tariff and non-tariff barriers? 2×2

b) **State whether the following statements. (TRUE / FALSE):**
   i) How has trade changed in India: Artisan-Medium-Value added?
   ii) The income of the people is taken under demographic environment.
   iii) VER is the tariff barrier.
   iv) EU is an economic integration of South East Asian economies.
   v) Current account covers FDI.
   vi) Common market is one of the economic integration which does not allow the factor to move across.
   vii) Import and export can affect the exchange rate.
   viii) Multinational company has got high resources.
   ix) Joint venture and subsidiary are the same.
   x) In absolute cost advantage theory, assumption of specialization is included. 1×10

c) **Fill in the blanks:**
   i) WTO came into existence in _________ (year).
   ii) HO theory is also called factor _________ theory.
   iii) Licensing and franchising are the terms used in the entry into _________. 2×3

**PART-A**

Q.2 a) Explain economic environment and socio-cultural environment for international business. 10
   b) How has the India foreign trade changed over the period of time? Give brief account. 10

Q.3 a) Explain two tariff barriers.
   b) Write note on IMF and UNCTAD. 10

Q.4 a) Discuss NAFTA and ASEAN.
   b) Define all forms of economic integration. 10

**PART-B**

Q.5 What are the various types of foreign investments? Give details with illustration. 20

Q.6 How is the exchange rate affected? Give the factors which can affect the exchange rate and how? 20

Q.7 What are the important aspects taken into account in the foreign trade policy? How can these be achieved if the export is to be promoted? 20
Q.1 Answer (any five) the following questions:
   a) TQM (Total quality management).
   b) Lean six-sigma.
   c) Shrinkage versus pilferage.
   d) Reorder point.
   e) Principles of transportation.
   f) Marketing and logistics interface.  

PART-A

Q.2 a) An MNC has hired you as chief manager for selling imported chocolates and candies in India. The first thing is you need warehouse. You need to make a proposal to your management highlighting the need for warehouses at least in all the four regions of the country. What needs would you express in your proposal? What are the functions of the warehouse for your kind of goods?  
   b) Should the suggested warehouses have vertical or horizontal scalability? Why?  

Q.3 a) What are the advantages and challenges of containerization?  
   b) What is chartering? Describe different types of charter.  

Q.4 a) Describe ABC analysis of inventory management.  
   b) What is inventory management? Describe different types of inventory. How is cycle counting done for measuring inventory?  

PART-B

Q.5 a) Differentiate between ‘economy of scale’ and ‘economy of distance’ with appropriate examples.  
   b) How does multimodal transportation function? How is it different from intermodal transportation?  

Q.6 a) “Bullwhip effect is a common phenomenon in supply chains.” What is it? What are its major causes?  
   b) What is the role of clearing and forwarding agents in international logistics?  

Q.7 a) There is always a tradeoff between responsiveness and efficiency. Which one should get precedence and why?  
   b) Distinguish between logistics and supply chain management. Where does distribution management fit in?
End Semester Examination, Dec. 2018
BBA (G) IB — Sixth Semester
INTERNATIONAL HUMAN RESOURCE MANAGEMENT (BIB-605)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
   a) Define “Expatriates”.
   b) Define “Dual career groups”.
   c) Define “Host country nationals”.
   d) Write any five duties of IHR manager.
   e) Distinguish between traditional and modern IHRM.
   f) Write any three benefits of employee’s participation.
   g) Explain the concept of quality of work life.
   h) Write any two blunders in cross cultural training.
   i) Define “Culture novelty”.
   j) Write any four challenges of international human resources management. 2×10

PART-A

Q.2 What is international human resource management? Explain the important functions of international human resource management. 20

Q.3 Write short notes on (any two) of the following:
   a) Ethnocentric approach.
   b) Polycentric approach.
   c) Geocentric approach. 10×2

Q.4 Draw and elaborate the models of international human resources management with suitable examples. 20

PART-B

Q.5 Define “Control mechanism”. Discuss the objectives and approaches of control mechanism. 20

Q.6 Write short notes on the followings:
   a) Importance of training and development for global jobs.
   b) Complexities in international compensation system. 10×2

Q.7 What are the industrial relations? Discuss the roles and concerns of trade unions in MNC’s. 20
Q.1 a) **Answer the following questions:**
   i) Expand EFT.
   ii) Name two modes of plastic money.
   iii) Brick and mortar refers to ____________ business. (outline/offline).
   iv) Mention the two functions of payment gateway.
   v) How e-commerce is different from traditional commerce.
   vi) What are the different threats to an online user.

b) **State whether following statements are TRUE or FALSE:**
   i) The cards that are preloaded from a bank account safely to use having a limited amount of transaction involved are known as debit cards.
   ii) EDI stands for electronic data interchange.
   iii) E-commerce technologies have improved upon traditional commerce technologies in both richness and reach.
   iv) The final participants in B2B transaction are consumers.
   v) The SET protocol is specifically designed to provide secure electronic transaction.

Q.3 a) ‘The categories of e-commerce is based on who order goods and services to be sold, who sold those goods and services’. Comment and illustrate with examples.

b) Write advantages of e-commerce.

Q.4 Write short notes on the following:
   a) Promoting your websites.
   b) One to one enterprise.
   c) Limitations of ecommerce.
   d) How internet helps in promoting your business?

Q.5 What is payment gateway system? Discuss the payment gateway method and process in detail.

Q.6 a) What are the networks threats for an organization which is launching its business online? How firewall can help into this?
   b) Explain the concept of digital signature in detail.

Q.7 Write short notes on **any two** the following:
   a) Application of e-commerce in services.
   b) M-commerce.
c) Cryptography.
Q.1  
**Answer the following multiple choice questions:**

a) Which tool is best for website visitor tracking?
   i) Google analytics.  
   ii) Google adwords.  
   iii) Both of above.  
   iv) None of above.

b) Which SEO tool is best for finding backlinks of website?
   i) Backlink watch.  
   ii) Google adwords.  
   iii) Google analyses.  
   iv) None of above.

c) In websites development which is most important aspect?
   i) Navigation.  
   ii) Usability.  
   iii) Appearance.  
   iv) All of above.

d) Content on website plays an important role in attracting the consumers:
   i) True.  
   ii) False.

e) Ad words are considered as:
   i) Paid search.  
   ii) Organic search.  
   iii) Both of above.  
   iv) None of above.

2×5

**State whether the following statements are TRUE or FALSE:**

f) Target marketing aims a marketing mix at some specific target customers.

g) Digital media makes it easy for companies to add benefits and service to enhance products.

h) Digital marketing can enhance the value of products.

i) Online social networks are a valuable part of marketing because they change the way consumers communicate with each other and with firms.

j) Digital media are more consumers driven than traditional media.

2×5

**PART-A**

Q.2  
a) What is digital marketing? What are benefits and limitations of digital marketing?  

b) Define “Search engine optimization”.

Q.3  
a) What do you understand by search engine? Explain the working of search engine process.

b) What is web content? What are do’s and don’ts of web content?

Q.4  
Design a layout for webpage using HTML. Describe the tags used in page.

**PART-B**

Q.5  
a) What is google advertising network? What are the types of google advertising networks?

b) Write advantages of campaign design.

Q.6  
What is video advertising? Explain its concepts using YouTube advertising and its types.

Q.7  
Attempt *(any two)* of the following:

a) Compare which is better “E-mail advertising or Image advertising”.

c) Google analytics and how google analytics work.
c) Social media marketing.
Q.1 Answer the following questions:
   a) Define ‘advertising’. Discuss some of the advantages of advertising over other mediums of promotion.
   b) Discuss A1DA principle of advertising in brief.
   c) Name the top 5 advertising agencies in India.
   d) Discuss some of the promotional media you would suggest for the below given categories:
      i) New hair salon in Mumbai.
      ii) Newly launched car.
      iii) NGO.
      iv) New cricket league in India.
      v) Herbal beauty products.
   e) What is the significance of copywriting in advertising? 4×5

**PART-A**

Q.2 What do you understand by international advertising? Mention some of its types. Discuss the impact of globalization on advertising. 20

Q.3 Briefly comment on the following:
   a) Internet advertising is the most effective medium.
   b) Media Strategy is dependent on creative strategy.
   c) I Humour has no role to play in serious business of advertising.
   d) ”Half the money spent on advertising is a waste”, give reasons. 5×4

Q.4 Explain the tools and techniques of sales promotion in detail. Suggest any two sales promotion tools for each of the following products:
   a) Shampoo.
   b) Nail paints.
   c) Quick meals like oats.
   d) Mineral water.
   e) Toilet cleaner. 20

**PART-B**

Q.5 Explain in brief about media strategy and message strategy. Take any brand of your choice and develop a media and message strategy and tactics for print television advertisement. 20

Q.6 a) Discuss the role of music in advertising. Why might companies such as Microsoft and Airtel pay large sums of money for the right to use popular songs in their commercial? 10
   b) Comment on the creativity of “Happydent” ads in comparison with the competitors. What do you think is the other method of advertising in addition to the TV ads of Happydent? 10
Case Study: Another Type of Discrimination

Paula is a Brand Manager at a large consumer goods company. The position is one that Terry aspires to. Paula has spent the last six months working on an important new marketing plan for a floor scrubbing soap. Paula's superior has approved the plan and believes that successful execution of it would likely result in Paula's being promoted to a different, more desirable product line.

It bothers Terry that the marketing plan calls for the product to be associated with a series of spokespersons who are physically unattractive. She feels this plan promulgates a stereotype which results in discrimination that hurls people born with lower physical attractiveness. Paula (a very physically attractive young woman) feels strongly that persons of less physical attractiveness are the most credible for this product. In fact, Paula supports this notion with a specific article in a top marketing journal. The article reports empirical evidence showing that it is financially advantageous to use unattractive spokespersons when marketing mundane products (such as those for cleaning and cooking) and to use physically attractive spokespersons when marketing glamorous products (such as perfumes and clothing).

For a special college project, Terry had reviewed over 1,000 scientific studies pertaining to “the physical attractiveness phenomenon”. She found ample documentation showing discrimination that is subtle, pervasive, and powerful. Specifically, attractive people are valued more by society than are those who are unattractive. She found that unattractive people are disadvantaged in employment, education, and throughout life. The differences are internalized, resulting in lower self-esteem, inferior social skills, and higher blood pressure.

Other results include a significant role in the increase of eating disorders (bulimia and anorexia) as well as cosmetic surgery by people who often cannot afford it. Recently, Terry has read that this discrimination is becoming an increasingly important social issue with new developments that include boycotts and lawsuits.

Terry, a marketing major in college, has long been disturbed by marketing practices that promulgate the physical attractiveness phenomenon, for example, she has noticed that when comparative advertising is used, a physically attractive person is combined with the “right” product or the right choice and a physically unattractive person with the “wrong” product or choice.

Answer the following related to above case study:

a) Discuss the above case with reference to ethical issues related to discrimination used in advertising. 10

b) Keeping in mind the practical constraints, suggest some possible alternatives for the above issue. 10
End Semester Examination, Dec. 2018
BBA (G) IB – Fourth Semester
FOREIGN EXCHANGE MANAGEMENT (BIB-DE-402 / BIB-406)

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) Explain interest rate parity theory in brief.
   b) Floating and flexible exchange rate are same. (TRUE / FALSE)
   c) EMS are following snake in the tunnel system. (TRUE / FALSE)
   d) Give one reason that exchange control is important.
   e) How buy and sell quotation is written?
   f) Expand SWIFTS.
   g) How forward rate is expressed?
   h) Forward rate are standard contracts. (TRUE / FALSE)
   i) Give an example of SWAP.
   j) Expand FEMS and FEMA.

   **PART-A**

Q.2 a) Explain foreign exchange market.  
    b) Give the nature of spot market.

Q.3 Describe the different methods of exchange control.

Q.4 What do you mean by SWIFTS? Give its complete functioning in detail.

**PART-B**

Q.5 Explain arbitrage. How does arbitrage benefit the person? Give its mechanism in detail.

Q.6 What are currency futures? Illustrate with an example and explain all tenus used in it.

Q.7 What do you mean by liberalization and globalization? How inbound and outbound mechanism has increased in the phase of liberalization and globalization?
FOREIGN EXCHANGE MANAGEMENT (BIB-DE-406 / BIB-406)

Q.1  a) **Fill in the blanks:**
   i) Under demand and supply condition, if currency undergoes a change then it is called _________.
   ii) IMF assumed 1$ = ________ ounce of gold.
   iii) If cash advance is paid for import which market is this _________. (Buyer/Seller)
   iv) Marking to the market is used in _________.  

b) **State whether the following statements are TRUE or FALSE:**
   i) 1 Ï = $0.80 is the European way of writing exchange rate.
   ii) Forward is a standardized financial derivative.
   iii) Nonresident deposits are accepted in residents currency.
   iv) Euro currency is for EU countries.
   v) India is allowing current account convertibility.
   vi) Balance of payment is a statement which is prepared in Rupees for India.  

   1×4

c) **Answer the following questions:**
   i) After 1971 which system of exchange rate is followed?
   ii) Name one determinant of exchange control.
   iii) Write one method of exchange control.
   iv) What does LC stand for?
   v) What does FII stand for?  

   2×5

PART-A

Q.2  a) Define “Future”. How does it operate?  

   10

b) Explain “Swaps”.  

   10

Q.3  What are the salient features of gold standard? Explain how did it work? What were the reasons for it breaking down?  

   20

Q.4  What are the determinants of exchange rate? Explain how the exchange rate changes with their impact.  

   20

PART-B

Q.5  What are the various methods of financing imports? Explain in detail.  

   20

Q.6  How are non-resident deposit accounts opened? What are interest rates, maturity and currencies in which these are opened?  

   20

Q.7  What do you mean by BOP? What are the various methods of exchange control?  

   20
Q.1 Write short notes on (any four):
   a) Schema in DBMS.
   b) Data warehousing.
   c) Risk involved in ERP.
   d) Fields and Records.
   e) Big data.

\textbf{PART-A}

Q.2 a) Define Database Management System with advantages and disadvantages of using DBMS in an organization. \hspace{1cm} 15
   b) Write the responsibilities of Database Administrator. \hspace{1cm} 5

Q.3 What is data mining? Explain the different phases of data mining process. \hspace{1cm} 20

Q.4 What do you understand by ERP? Explain the characteristics of ERP system. Also write the advantages of using ERP system in an organization. \hspace{1cm} 20

\textbf{PART-B}

Q.5 Define Distribute System. Explain the client server architecture of distributed system with diagram. \hspace{1cm} 20

Q.6 Why do you think cyber crime requires special attention? What are the different categories in which one can attempt the cyber-crime? \hspace{1cm} 20

Q.7 Explain e-commerce with applications of e-commerce in different areas. \hspace{1cm} 20
End Semester Examination, Dec. 2018  
BBA (GEN) IB – Fifth Semester  
CROSS CULTURAL COMMUNICATION (BIB-DE-502 / BIB-506)

Time: 3 Hours  
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 Write short notes on the following:  
a) Non-verbal communication.  
b) Ethnocentrism.  
c) Micro culture and macro culture.  
d) Objectives of cross culture communication.  
e) Power distance.  
5x4

PART-A

Q.2 a) List down some barriers to intercultural communication.  
10  
b) Highlight the importance of ‘feedback’ in intercultural communication process.  
10

Q.3 a) Explain in detail the various elements of intercultural communication process.  
10  
b) Differentiate between cultural baggage and cultural relativism.  
10

Q.4 What is conflict management? Discuss some techniques used to manage conflicts.  
20

PART-B

Q.5 Describe how social values interplay with the behavior of people at work place in business organizations. Explain your answer with an illustration from Indian and international business organization, representing sub-cultural and cross-cultural influence respectively.  
20

Q.6 In order to manage multicultural and diverse teams in today’s organizations, what are the attributes and abilities that a global manager must have?  
20

Q.7 a) What is the significance of language in cross cultural communication?  
10  
b) Discuss the different stages of culture shock. Give some measures to be taken to overcome these shocks.  
10
Q.1 Explain (any five) of the following:
   a) Scanning.
   b) Ambiverts.
   c) Persona.
   d) Traits.
   e) Extempore speaking.
   f) 360 degree assessment.

**PART-A**

Q.2 Write short notes on the following:
   a) Competence mapping.
   b) Mind mapping.
   c) Empathy.
   d) Efficiency.

Q.3 Discuss the determinants which are responsible for shaping the personality of an individual. 20

Q.4 Explain the personality traits of leaders and team players in detail. 20

**PART-B**

Q.5 a) Discuss about note taking and various challenges related to it. 10
   b) Write a note on ‘audience analysis’. 10

Q.6 Write short notes on the following:
   a) Skimming
   b) Intensive reading
   c) Communication etiquette
   d) Tips for effective reading 5x4

Q.7 Write an article on ‘effective newspaper reading’ pertaining to the following columns:
   a) Sports column
   b) Page 3
   c) Editorial Page
   d) Sensex 5x4
End Semester Examination, Dec. 2018
BBA (G) IB - Second Semester
BUSINESS LEADERSHIP AND TEAM BUILDING (BIB-GE-03)

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 Give one word for the following:
   a) A mask from which comes the word personality.
   b) Highly social and talkative people.
   c) Quiet, shy, people.
   d) Graphical representation of ideas.
   e) Professional manners.
   f) Number of people with a common goal.
   g) Leading a team of people.
   h) Sharing of ideas with like-minded people in a closed room.
   i) People having a mix of two personalities.
   j) Be ready with things beforehand.

Write short notes on:
   a) Group formation process.
   b) Mind mapping.

PART-A

Q.2 Discuss the different types of personalities who are employed in organisations. How are highly effective people different from others? 20

Q.3 a) Write short notes on:
        i) Competence mapping.
        ii) Business etiquette.
        iii) 360° Assessment.

     b) Draw a mind map on “Time management”. 5x3

Q.4 Discuss the different types of groups existing in organizations today. Why do you think group-decision making is better than a single person taking a decision? 20

PART-B

Q.5 As the leader of an organization what style of leadership would you like to follow and why? While choosing a leader, what kind of skills are you looking for in that person? 20

Q.6 “A good team proves to be an asset to any leader”. Discuss the characteristics of a successful team and the types of teams existing in organizations today. 20

Q.7 What type of planning should be done before preparing for a presentation? Write a speech to be given to your subordinates highlighting the skills they should possess to make their team successful. 20
Q.1 Write short notes on the following concepts (80-100 words):
   a) Red teaming
   b) ZOPA.
   c) BATNA.
   d) Aspects of negotiation.  

   **PART-A**

Q.2 a) Highlight the different phases of negotiation.  
   b) What kind of barriers can make the process of negotiation unsuccessful?  

Q.3 Identify the process of setting goals as a collaborative process between the two parties. Why is goal setting important?  

Q.4 What are the different styles of negotiation? Explain each with a suitable example.  

   **PART-B**

Q.5 "In order to have successful negotiations certain skills are important". Discuss with examples the different skills required to make negotiation successful.  

Q.6 Explain the relation between principled and mixed negotiation of Roger Fisher and William Ury.  

Q.7 Discuss the two types of negotiations with examples. Which according to you is better and why?
Q.1  a) Conjuguez les verbes suivants:
(Conjugate the following verbs)

<table>
<thead>
<tr>
<th></th>
<th>Faire</th>
<th>Avoir</th>
<th>Regarder</th>
<th>Être</th>
<th>Aller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Je</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tu</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Il/elle</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>
<tr>
<td>Vous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ils/ells</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

½×30

b) Conjuguez les verbs suivants:
(Conjugate the following verbs)

i) Nous ___________ (manger) dans la piscine.
ii) Je ___________ (vouloir) du café.
iii) Vous ___________ (pouvoir) m’aider.
iv) Nous ___________ (commencer) notre travail.
v) Il ___________ (boire) du thé.

1×5

Q.2 Remplissez avec les pronoms sujets:
(Fill in the blanks with subject pronouns)

a) _______aimons le chocolat.
b) _______dansez ensemble.
c) _______parles bien.
d) _______mangent du sandwich.
e) _______regarde la télé.

1×5

Q.3 Quelle heure est-il?
(What time is it?)

a) 2:15 ________________________________.
b) 22:40 ________________________________.
c) 5:00 ________________________________.
d) 16:20 ________________________________.
e) 9:30 ________________________________.

2×5

Q.4 a) Écrivez les salutations en anglais:
(Write the salutations in English)

i) S’il vous plaît ________________________________
ii) Allô ________________________________
iii) Monsieur ________________________________
iv) Bon matin ________________________________
v) Désolé ________________________________

1×5
b) Écrivez en français:
(Write in French)
i) It’s pleasant                                  ______________________
ii) It’s hot                                           _______________________
iii) It’s cold                                          ______________________
iv) In summer                                     _______________________
v) In winters                                       ________________________ 1x5

Q.5 a) Présentez-vous en cinq phrases:
(Describe yourself in 5 sentences)

b) Décritez votre ami(e) en cinq phrases:
(Describe your friend in 5 sentences)

Q.6 a) Écrivez en chiffres (cardinaux et ordinaux):
(Write the following numbers in digits, in cardinal or ordinal form)

<table>
<thead>
<tr>
<th></th>
<th>premier</th>
</tr>
</thead>
<tbody>
<tr>
<td>______</td>
<td>Quatre-vingt-huit</td>
</tr>
<tr>
<td>______</td>
<td>Trente-neuf</td>
</tr>
<tr>
<td>______</td>
<td>neuvième</td>
</tr>
<tr>
<td>______</td>
<td>Soixante-trois</td>
</tr>
</tbody>
</table>

b) Écrivez les nombres cardinaux/ordinaux:
(Write the cardinal or ordinal numbers in words)

i) 75                                               __________________________
ii) 15th                                             __________________________
iii) 57                                              __________________________
iv) 8th                                              __________________________
v) 100                                               __________________________ 1x5

Q.7 a) Complétez avec les articles définis <<le,la,l’,les>>
(Complete with definite articles)
i) ______stylo
ii) ______fille
iii) ______garçons
b) Complétez avec les articles indéfinis <<un, une, des>>
(Complete with indefinite articles)
i) _______ arbres
ii) _______ gâteau
iii) _______ chaise
iv) _______ fruits
v) _______ femme

Q.8 Complétez avec l’article partitif <<du, de la, de l’, des>>
(Complete with partitive article)
a) On veut _______ thé ou _______ café.
b) Nous mangeons _______ pain et _______ glace.
c) Tu bois _______ vin.

Q.9 Écrivez les jours ou les mois:
(Write the days or months)
a) Le premier jour de la semaine
b) Le troisième jour de la semaine
c) Le cinquième jour de la semaine
d) Le deuxième jour de la semaine
e) Le weekend
f) Le dixième mois de l’année
g) L’huitième mois de l’année
h) L’onzième mois de l’année
i) Le dernier (last) mois de l’année
j) Le mois après (after) avril
k) Le jour après Mardi
l) Le mois avant (before) Septembre
m) Le mois entre (between) Janvier et Mars
n) Le sixième mois de l’année

Q.10 Formulez les questions pour les réponses suivantes:
(Make questions for the following answers)
a) Je m’appelle Nick.

b) J’habite à Paris.
c) ça va bien, merci.
d) J’ai vingt ans.
e) Je suis étudiant.
End Semester Examination, Dec. 2018  
B. Com (Hons.) and Industry Integrated – First Semester  
BUSINESS LAWS (CH-1.4)

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 **State whether the following statements are TRUE or FALSE:**

a) An offer can be revoked at any time before its acceptance as against the offer.
b) A contract of insurance is a contingent contract.
c) In general, the goods remain at the seller’s risk until property therein is transferred to the buyer.
d) The Negotiable Instruments Act is applicable to whole of India.
e) Cyber crime is not defined by Information Technology Act, 2000.
f) Audit is mandatory for all kind of LLP.

Q.1 1×6

**Fill in the blanks:**
g) Total number of parties involved in a bill of exchange are ___________.
h) According to section 67 Information Technology Act, 2000, there is fine of upto Rs. ___________ for publishing obscene material in electronic form.
i) Maximum numbers of partners in an LLP are ___________.
j) Condition as to wholesomeness is applicable in case of ___________.
k) Wagering agreement is considered illegal in two states i.e. ___________ and ___________. 1×5

Q.2 **Solve the following practical problems:**
l) X agrees to pay y ₹50,000 and in consideration y agrees to upload 100 bags of rice in a truck in ten minutes. Is it a valid contract?
m) Ravi selected certain furniture in a shop. The price is settled. He arranged for delivery and agreed to be paid within seven days of delivery. The furniture was destroyed by fire in the same evening, without fault of either party. Is Ravi liable to pay the price?
n) Ajay contracted with Vijay for sale of 500 bales of cotton, at a certain price to be paid on delivery. Ajay breached the contract. Is Vijay entitled to receive compensation from Ajay and how much? 3×3

Q.2 14

**PART-A**

Q.3 a) “A minor’s agreement is absolutely void”. Explain the statement with suitable examples.  
b) What is under influence? State the effects of undue influence?

Q.3 14

Q.4 a) Define the term ‘quantum merit’. When does the claim arise on the basis of quantum merit?
b) What is agency by ratification? State the requisites of a valid ratification.
c) What is a continuing guarantee? When can it be revoked?

Q.4 14

Q.4 a) Who is an unpaid seller? Discuss the various rights of an unpaid seller under the sales of Goods Act, 1930.
b) ‘Risk Prime facie passes with property’. Comment.
PART-B

Q.5 ‘A holder in due course gets a little free from equities’. Explain the statement and discuss the various privileges of a holder in due course. 20

Q.6 a) What is meant by ‘designated partners’? Discuss the provisions as under LLP Act, 2008 for appointment of a designated partner in an LLP. 12
   b) What are the consequences of winding up by NCLT? 8

Q.7 a) How is “Cyber Appellate Tribunal” established? What are its powers under Information Technology Act, 2000? 10
   b) Who is an information disseminator? Discuss various duties of an information disseminator under RTI Act, 2005. 10
Time: 3 hrs.  Max Marks: 100

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) Define ‘price discrimination’ with an example.
   b) Give two features of monopoly.
   c) Define ‘market failure’.
   d) Define ‘peak load pricing’.
   e) Define ‘monopoly power’.
   f) What is uncertainty?
   g) What is risk?
   h) Write any two features of monopoly.
   i) What are the characteristics of public goods?
   j) Write any two differences in stock and flow.

Write short notes on:
   k) Market power and inefficiency.
   l) Price leadership model.
   m) Cournot’s duopoly model.
   n) Role of trade unions.

UNIT-I

Q.2  a) What is meant by discriminating monopoly? State various degrees of price discrimination.  
     b) What reasons can lead to emergence of monopoly situation in the market.

Q.3  Define ‘monopoly’. Discuss the nature of the demand, marginal revenue and total revenue curve of a monopolist competition.

UNIT-II

Q.4  Explain the concept of monopolistic competition. Discuss short run equilibrium under monopolistic competition.

Q.5  The kinked demand curve can explain both interdependence of firms and stickiness of prices under oligopoly? Explain in detail.

UNIT-III

Q.6  Differentiate between monopolistic and monopsonistic exploitation of labor. How can government intervention eliminate the monopolistic exploitation?

Q.7  Explain the role of trade unions and collective bargaining in protecting the interest of the workers.

UNIT-IV

Q.8  What is meant by Pareto efficiency? Explain the Pareto optimality by using three marginal conditions.
Q.9   a) What is risk averse behaviour?  
b) Explain the risk uncertainty indifference curve for risk lover consumer.
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Second Semester
BUSINESS MATHEMATICS (CH-3.1)

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 Short answer questions:
  a) Define equal and equivalent sets.
  b) What do you mean by lower triangular matrix?
  c) Integrate: \( \int_7^x \).
  d) Write formula for present value of annuity.
  e) Differentiate: \( (2x^3 + 8x + 3). \)
  f) If \( A = \begin{bmatrix} 1 & 2 \\ 3 & -1 \end{bmatrix} \) and \( B = \begin{bmatrix} 2 & 4 \\ -1 & 3 \end{bmatrix} \); find \( A \times B \).
  g) Define power of a set.
  h) If \( A = \{2, 3, 4, 5, 6\} \) and \( A = \{4, 5, 6, 7, 8\} \); find \( A - B \).
  i) Write two steps used for graphical method in LPP.
  j) What do you mean by singular matrix?

PART-A

Q.2 a) If \( A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix} \); then show that: \( A^2 - 5A + 7I = 0 \).

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: \( A \cdot (\text{adj} \cdot A) = (\text{adj} \cdot A) \cdot A = |A| \cdot I_3 \).

c) Solve the following system of linear equations by using matrix method:
\[
\begin{align*}
3x + 4y + 5z &= 7 \\
4x + 2y + 3z &= 10 \\
x + y + z &= 3
\end{align*}
\]

Q.3 a) At what rate of interest per annum will ₹2000 amount to ₹2205 in 2 years, compounded annually?

b) Find the difference between simple interest and compound interest on ₹15000 at 12% per annum for 3 years, compounded annually.

c) The difference between S.I and C.I for a certain sum of money is ₹18 at 6% per annum for 2 years, find the principal.

Q.4 a) If \( y = \left(x + \sqrt{x^2 + a^2}\right)^n \), then prove that:
\[
\frac{dy}{dx} = \frac{xy}{\sqrt{x^2 + a^2}}
\]

b) Verify that \( \frac{dy}{dx} \cdot \frac{dx}{dy} = 1; \) if \( ax^2 + 2hxy + by^2 = 0 \).
c) If \( y = x^{x^x} \), show that \( \frac{dy}{dx} = \frac{y^2}{x(1 - y \log x)} \).

**PART-B**

Q.5  

a) If \( u = \left(x^2 + y^2 + z^2\right)^{\frac{1}{3}} \); prove that: \( \frac{\partial^2 u}{\partial x^2} + \frac{\partial^2 u}{\partial y^2} + \frac{\partial^2 u}{\partial z^2} = \frac{2}{u} \).

b) Evaluate: \( \int \frac{5x^3 + 18x + 17}{(x + 1)^2(2x + 3)} \, dx \).

c) Evaluate: \( \int \frac{1}{x(1 + \log x)^2} \, dx \).

Q.6  

a) Solve the given LPP by graphical method:

\[ \text{Min} \quad z = 3x_1 + 5x_2 \]

\[ \text{Subject to} \quad -3x_1 + 4x_2 \leq 12 \]
\[ 2x_1 - x_2 \geq -2 \]
\[ 2x_1 + 3x_2 \geq 12 \]
\[ x_1 \leq 4; \quad x_2 \geq 2 \quad \text{and} \quad x_1, x_2 \geq 0 \]

b) What do you mean by linear programming problem? What are the assumptions, advantages and requirements of an LPP?

Q.7  

a) If \( A = \{1, 2, 3, 4\}, \quad B = \{2, 4, 6\}, \quad C = \{1, 2, 5\}; \)

Compute: \( i) \quad (A-B) \times (B-C) \)
\( ii) \quad (A \times B) \cap (C \times B) \)
\( iii) \quad (A \times B) \cup (A \times C) \)

b) In a class there are 38 students studying Mathematics, 43 Accounts, 42 Economics, 17 Mathematics and Accounts, 20 Accounts and Economics, 11 Mathematics and Economics and 7 Mathematics, Account and Economics. Find, how many students studying:

i) Accounts and Economics but not Mathematics.

ii) Accounts or Economics but not Mathematics.

iii) Accounts but not Mathematics.

iv) How many students are there in the class.

9  

c) Prove that: \( (A \cup B) - C = (A - C) \cup (B - C) \) for the sets \( A, B \) and \( C \).
End Semester Examination, Dec. 2018
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; 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) __________ is a very old concept while marketing is a new concept.
   b) __________ may aim at producing a change in beliefs, action behaviour or values.
   c) The __________ is the person who makes the actual purchase.
   d) Maturity stage of PLC includes __________ maturity and __________ maturity.
   e) A zero-level channel, often called a __________ channel.

Explain the following terms:
   f) Labeling.
   g) Targeting.
   h) Environmental scanning.
   i) Sustainable marketing.
   j) Rural markets.

2×10

PART-A

Q.2  a) Discuss the components of marketing mix.
    b) Describe consumer buying process. Also explain factors influencing consumer buying decisions.

10

Q.3  a) Differentiate between market segmentation and product differentiation.
    b) "Branding is socially desirable." Through a light on this statement.

10

Q.4  a) Define ‘promotion mix’. Elaborate factors affecting promotion mix decisions.
    b) Explain the followings:
       i) Skimming the cream pricing policy.
       ii) Price discrimination.

10

PART-B

Q.5  a) Discuss the concept of channel of distribution. Also explain various channels with suitable examples.
    b) Explain the following:
       i) Future of retailing in India.
       ii) Factors affecting choice of distribution channels.

10

Q.6  Briefly explain the characteristics of rural marketing. How rural consumers are different from urban consumers? Also explain marketing mix planning for rural markets.

20

Q.7  a) Explain and illustrate various marketing ethics with examples.
    b) Write short notes on the following:
       i) Digital marketing.
       ii) Relationship marketing.

10
End Semester Examination, Dec. 2018  
B.Com. (Hons) and (Industry Integrated)-Fourth Semester  
HUMAN RESOURCE MANAGEMENT (CH-4.3)

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 **Answer the following as TRUE or FALSE:**  
a) Personnel management can be split into three aspects including welfare aspect, labour aspect and industrial relation aspect.  
b) Human resource planning identity gaps in exiting manpower in term of their quantity and talent.  
c) Job analysis is another name of job evaluation.  
d) Job designing involves job enrichment and job enlargement.  
e) Recruitment is the process of searching for perspective employee.  
f) Selection is a positive process.  
g) Career planning is a part of manpower planning.  
h) Placement is concerned with the issue of shares in the capital market.  
i) Promotion and upgradation mean the same.  
j) Retirement often occurs when a person attains a particular age.  

**Answer briefly:**  
k) Mention few points of difference between HRD and HRM.  
l) How training is different from development? Discuss.  
m) How selection is different from recruitment? Discuss.  
n) Distinguish between career planning and succession planning.  
o) What is the difference between base compensation and supplementary compensation?  

**UNIT-I**  
Q.2 Define HRM and discuss its nature and scope. Why is it considered as one of the most significant business functions of an organization?  

Q.3 a) Discuss job description with the help of a specimen form.  
b) What is meant by job specification? How is it prepared?  

**UNIT-II**  
Q.4 "Job description and job specification are the two by-products of job analysis". Discuss this statement.  

Q.5 Discuss the objectives and techniques of performance appraisal system.  

**UNIT-III**  
Q.6 What is the purpose of training? Explain the various methods of training in detail.  

Q.7 a) Discuss the provisions of Factories Act, 1948 regarding the health of industrial workers.  
b) Briefly discuss the welfare facilities which are usually undertaken by big employers.  

**UNIT-IV**  
Q.8 a) What is job evaluation? Discuss various techniques of job evaluation in detail.  
b) Explain performance linked compensation in brief.  

241/5
Q.9 Write an explanatory note on Voluntary Retirement Scheme (VRS) and downsizing. 15
Q.1 Conjuguez les Verbs Suivants:
(Conjugate the following verbs)

<table>
<thead>
<tr>
<th></th>
<th>Marcher</th>
<th>Avoir</th>
<th>Faire</th>
<th>Etre</th>
<th>Aller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Je</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tu</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Il/elle</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>
<tr>
<td>Vous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ils/elles</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

½×30

Q.2 Remplissez avec les pronom Sujets:
(Fill in the blanks with subject pronouns)
a) ________adorez le chocolat? b) _______dansons ensemble.
c) _______chantes bien. d) _______mangent du sandwich.
e) ________achetons la télé.
1×5

Q.3 Quelle heure est-il?
(What time is it?)
a) 4:15    _________________________________________.
b) 21:20   _________________________________________.
c) 6:00    _________________________________________.
d) 15:10   _________________________________________.
e) 8:30    _________________________________________.
2×5

Q.4 Écrivez en anglais:
(Write in English)
a) S'il vous plaît  _______________________________
b) Bon soir  _______________________________
c) À demain  _______________________________
d) Bonne nuit  _______________________________
e) Madame  _______________________________
f) Excusez-moi  _______________________________
g) Au revoir  _______________________________
h) Ça va bien, merci  _______________________________
i) Quel âge as-tu?  _______________________________
j) Comment tu t'appelles?  _______________________________
1×10

Q.5 a) Donnez le contraire:
(Give the opposites of the following prepositions)
i) Sous ≠ ____________________ ii) Avant ≠ ____________________
iii) Devant≠ ____________________ iv) Sans ≠ ____________________
v) Loin de≠ ____________________
1×5

b) Remplissez les blancs avec les prepositions données:
(Fill in the blanks with the prepositions in French)
i) ___________le jardin, il y a un garage. (next to)
ii) ___________mes vacances, je vais au Japon. (during)
iii) Les stylos sont _________la trousse. (in)
iv) Mardi est _________Mercredi. (before)  
v) Le jour ___________Lundi est Mardi. (after)

Q.6 Écrivez les nombres suivants dans la forme cardinaux et ordinaux:  
(Write the following numbers in cardinal and ordinal form)

<table>
<thead>
<tr>
<th></th>
<th>Cardinaux</th>
<th>Ordinaux</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q.7 a) Complétez avec les articles définis<<le,la,l’,les>>  
(Complete with definite articles)

i) _______homme
ii) _______montre
iii) _______filles
iv) _______stylo
v) _______parc  

b) Complétez avec les articles indéfinis<<un,une,des>>  
(Complete with indefinite articles)

i) _______chiens
ii) _______gâteaux
iii) _______horloge
iv) _______fruit
v) _______femme

Q.8 Complétez avec l’article partitif<<du,de la, de l’,des>>  
(Complete with partitive article)

a) On veut _______lait ou _______café.
b) Nous mangeons _______pain et _______glace.
c) Tu bois _______coca.

d) Le premier jour de la semaine _________________________
e) Le troisième jour de la semaine _________________________
f) Le cinquième jour de la semaine _________________________
g) Le deuxième jour de la semaine _________________________
h) Le weekend _________________________et_____________________
i) Le dixième mois de l’année _________________________
j) L’huième mois de l’année _________________________
k) L’onzième mois de l’année _________________________
l) Le dernier (last) mois de l’année _________________________
m) Le mois après(after) avril _________________________
n) Le mois avant (before) Septembre _________________________
b) Le mois entre (between) Janvier et Mars _________________________
c) Le sixième mois de l’année _________________________

Q.10 Écrivez les professions suivantes en français:  
(Write the professions in French)

<table>
<thead>
<tr>
<th>S.No</th>
<th>Profession</th>
<th>Masculin</th>
<th>Féminin</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Actress</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Mechanic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Primary School Teacher</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Musician</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Doctor</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Second Semester
ENVIRONMENTAL STUDIES (CH-202B)

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. Marks are indicated against each question.

Q.1 a) What are the main components of an ecosystem?
b) What is sustainable development?
c) What is the importance of EVS?
d) What is the difference between renewable and nonrenewable resources?
e) Write five points to control different types of pollutions. Give your perspective.
f) Write the levels/types of biodiversity.
g) What is acid rain? Write with reactions.
h) Define ‘population explosion’.
i) What is CWC (Chemical Weapon Convention)?
j) Differentiate between primary and secondary pollutants. 2×10

PART-A

Q.2 a) Explain the multidisciplinary nature of EVS. Describe is the scope and importance of EVS. 10
b) Discuss the structure and functions of an ecosystem, also explain food chain and food web with examples. 10

Q.3 a) What do you mean by land degradation and soil erosion? What is deforestation and explain its effect on environment. 10
b) Explain the following:
   i) Alternate energy resources.
   ii) Desertification/mining. 5×2

Q.4 a) What is the hot-spots in biodiversity? Explain with examples. How biodiversity can be conserved? 10
b) Write short notes on following:
   i) Endangered and endemic species.
   ii) Indirect values of biodiversity. 5×2

PART-B

Q.5 a) Define environmental pollution. Describe the causes, effects and control measures of air pollution in detail. Which gases are responsible for green house affects? 10
b) Explain the sources, types and effects of management of solid waste. How solid waste causes soil pollution explain? 10

Q.6 a) What are the causes and effects of climatic change? Explain global warming and ozone layer depletion in detail. 10
b) Explain the following:
   i) Kyoto and Montreal Protocol.
   ii) CBD (Convention on Biological Diversity). 5×2

Q.7 Explain the following:
a) Demographic transition.
b) Chipko movement.
c) Weapons of mass destruction.
d) Disarmament/carrying capacity of environment.
End Semester Examination, Dec. 2018
BBA (G) / BANKING/ BBA (G) IB – Fifth Semester
B.Com. (H) / Industry Integrated/ B. Sc.-IT/
BCA / BA (Hons.) English / BJMC – Fifth Semester
MCA / M.Com. – Third Semester
ENTREPRENEURSHIP DEVELOPMENT (COM-O306)

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) of the following:
   a) Entrepreneurial characteristics.
   b) Demand estimation and forecasting.
   c) Patents and copyrights.
   d) Significance of building and managing teams.
   e) Seed money.
   f) Impact of entrepreneurship.  

   \[ 5 \times 4 \]

**PART-A**

Q.2 Describe various forms of business and explain reasons for entrepreneurial failures.  \[ 20 \]

Q.3 How do you scan the business environment and do industry and competitor analysis?  \[ 20 \]

Q.4 Describe “New Product Development Process.” Write the common mistakes that occur in new product development.  \[ 20 \]

**PART-B**

Q.5 What are the types of risks any entrepreneur faces in business? How should these risks be assessed and avoided?  \[ 20 \]

Q.6 Explain the basic process of management. Why are leadership and control significant functions of any startup?  \[ 20 \]

Q.7 For any business enterprise, what are the various sources of finance available? At initial stage of business, which source of finance will be better for any startup and why?  \[ 20 \]
Q.1 i) Define any FIVE of the following:
   a) Organization
   b) Authority
   c) Decentralization
   d) Span of control
   e) Strategy
   f) Objectives
   g) Key Management Skills
   h) Social Responsibility
   i) Decision

   ii) Write short note on any TWO of the following:
       d) Human Resource Planning
       e) Levels of the conflict
       f) Lewin Change Model

Q.2 a) What are the various steps involved in Management by Objective? 10
    b) Explain various roles of managers 10

Q.3 a) Write a detailed note on the principles of planning. 10
    b) Explain various levels of management 10

Q.4 a) What is the difference between programmed and non-programmed decision? Give an example to elaborate. 10
    b) Explain various managerial roles given by Mintzberg. 10

Q.5 Describe the concept of Managerial Control. Explain the prerequisites and control process of effective control taking any one aspect of an enterprise as an example 20

Q.6 What is Leadership? Why is there a need for leadership? Discuss the different styles 20

Q.7 Read the case discussed below and answer the questions that follow:

Rohit Narang joined Apex Computers in September, 2018 after a successful stint at Zen Computers, where he had worked as an Assistant Programmer. Rohit felt that Apex offered better career prospects, as it was growing much faster than Zen, which was a relatively small company. Rohit joined as a Senior Programmer at Apex, with a handsome pay hike.
Rohit joined Aparna Mehta’s five-member team. While she was efficient at what she did and extremely intelligent, she had neither the time nor the inclination to groom her subordinates. Time and again, Rohit found himself thinking of Suresh, his old boss, and of how he had been such a positive influence. Aparna, on the other hand, even without actively doing anything, had managed to significantly lower his motivation levels.

c) What according to you, were the reasons for Rohit’s disillusionment? Answer the question using Maslow’s Hierarchy of Needs

d) What should Rohit do to resolve his situation? What can a team leader do to ensure high levels of motivation among his/her team members?
Q.1 Answer (any two) of the following:
   a) “Management is the effective utilization of human and material resources to achieve the enterprise’s objectives”. Comment on it.
   b) Name the various functions which constitute the process of management and discuss each of them in brief.
   c) Explain the term ‘coordination’. What are the various techniques of coordination? 6×2

PART-A

Q.2 “Whatever a manager does, he does through decision-making.” Amplify the statement and describe the different steps in the process of decision-making. 12

Q.3 a) Discuss the limitations of planning. What measures would you suggest to overcome the limitations? 6
   b) Briefly explain the types of strategies that may be followed by modern business organizations. 6

Q.4 Write short notes on (any two) of the following:
   a) Matrix organization.
   b) Functional departmentation.
   c) Project organization. 6×2

PART-B

Q.5 Explain the trait theory of leadership. Compare it with the situational theory. 12

Q.6 Why are organizational changes often resisted by individuals and group within the organization? How can such resistance be prevented or overcome. 12

Q.7 Explain the importance of control in a business enterprise in detail. Also, discuss its process and techniques used for effective control in the organization. 12
Q.1 Write short notes on the following:
   a) Needs, wants and demands.
   b) Marketing myopia.
   c) Business markets.
   d) Market potential versus market forecast.
   e) Differentiation versus positioning.  2x5

**PART-A**

Q.2 a) “The aim of marketing is to make selling superfluous.” Do you agree with the statement? How is selling different from marketing? Illustrate with examples  5
b) The intrusive nature of telemarketing, as well as reports of scams and fraud perpetrated over the telephone, has spurred a growing backlash against this direct marketing practice. Describe the telemarketing activities. Suggest the best practices for telemarketing success.  5

Q.3 a) Services marketing is different from traditional product marketing. What are services? Give two examples of services. What does goods-service continuum depict?  5
b) The rural market has been growing steadily over the past few years and contributes about 50% of GDP in India. Do you agree? What are the reasons for growth of rural markets?  5

Q.4 a) Before entering the Indian car market, Toyota conducted a market research on the channel practices. For a car company, what are the necessary questions to be included in the market research study that the company should seek answer for?  5
b) FMCG market size in India in 2017 was $57.4 billion. The top five FMCG companies had the following in 2017:

<table>
<thead>
<tr>
<th>FMCG Company</th>
<th>Sales (in Rs. billion)</th>
</tr>
</thead>
<tbody>
<tr>
<td>HUL</td>
<td>307.82</td>
</tr>
<tr>
<td>Patanjali</td>
<td>105.61</td>
</tr>
<tr>
<td>ITC</td>
<td>103.36</td>
</tr>
<tr>
<td>Nestle</td>
<td>91.59</td>
</tr>
<tr>
<td>Godrej</td>
<td>91.34</td>
</tr>
</tbody>
</table>

Determine market share and relative market share of all the FMCG companies  5

**PART-B**

Q.5 a) What does a customer buy, product or its benefits? Describe the product levels with examples.  5
b) Marketing mix strategy changes in every phase of product life cycle. Describe the marketing mix strategy in every phase of product life cycle with examples.  5
Q.6  
a) Firms must innovate to survive. Describe all the stages of new product development.

b) It is possible to have a brand without a business; It is almost impossible to have an enduring and profitable business without a brand. What is your understanding of a brand? How does a “brand” become a brand? What are the advantages of a brand?

Q.7  
a) Distinguish between Distribution Management and Supply Chain Management with examples. What is the role of retailer in the supply chain?

b) Marketing communications is essentially a part of the marketing mix. What does it define? Distinguish between Marketing Communications and Integrated Marketing Communications.
End Semester Examination, Dec. 2018
BBA (G) IB – First Semester
BUSINESS COMMUNICATION (2.111 / 367.104)

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. Marks are indicated against each question.

Q.1 Explain the following concepts briefly:
   a) Team.
   b) Meeting.
   c) Proxemics.
   d) Horizontal communication.
   e) Posture.
   f) Intonation.
   g) Pitch.
   h) Passive listening.
   i) Presentation.
   j) Visual aids.

2×10

PART-A

Q.2 a) “Feedback is the most important component in the communication process” Comment on the above statement and highlight the type of communication followed in a business scenario. 10

b) Discuss the barriers which make communication ineffective and incomplete. 10

Q.3 Write short notes on:
   a) Voice modulation.
   b) Body language.
   c) Oral presentations.
   d) Team communication.

5×4

Q.4 a) Discuss the different types of negotiations. 10

b) What points should be kept in mind while writing an e-mail? 10

PART-B

Q.5 Explain the different types of listening. Discuss the barriers which make listening ineffective and suggest ways to overcome these barriers? 20

Q.6 a) What do you understand by “visual communication”? Give examples. 10

b) How can internet be used in an effective way? State its advantages and disadvantages for the user. 10

Q.7 Highlight the steps involved in planning a good presentation. What guidelines will you give a presenter to make his/her presentation effective and interesting? 20
End Semester Examination, Dec. 2018
BBA (G) IB - Third Semester
INFORMATION TECHNOLOGY CONCEPTS (2.112)

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 a) Who is known as the father of modern digital computer?
b) Write the full form of DSS and TPS.
c) Name two network devices.
d) Define output. Explain the purpose of an output device.
e) Define the term Threat.

2x5

PART-A

Q.2 Differentiate between:
a) System software and Application software.
b) RAM and ROM.

5x2

Q.3 What is information system? Also explain various types of information systems in detail.

10

Q.4 Define the term ‘network’. Explain its advantages and disadvantages of a network in detail.

10

PART-B

Q.5 Explain ‘Decision Support System’ in detail. How does it improves the decision making process?

10

Q.6 Define e-Commerce. How it is different from traditional commerce?

10

Q.7 What is threat? Explain various threats to information system. Also explain some defence mechanisms in detail.

10
Q.1 Write the short notes on the following:
   a) Inflation.
   b) Opportunity cost.
   c) Demand curve.
   d) Monopolistic competition.

\( \text{PART-A} \)

Q.2 Explain the law of demand with the help of demand curve and demand schedule. Discuss the exceptions of the law of demand.

Q.3 a) Discuss the main characteristics of monopoly.
    b) Define production possibility curve. Also discuss its shape and uses.

Q.4 What is perfect competition? How are its price and output determined under perfect competition?

\( \text{PART-B} \)

Q.5 a) Define functions and characteristics of money.
    b) Define GDP. Explain the three methods of calculating GDP.

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

Q.7 a) Discuss fixed and flexible exchange rate system.
    b) Describe the concept of minimum wage legislation with the help of a graph.
End Semester Examination, Dec. 2018  
BBA (G) International Business – First Semester  
BUSINESS MATHEMATICS AND STATISTICS (2.115)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
   a) Calculate median for the series:  
      108, 110, 100, 98, 115, 120  
   b) Give an example of exclusive and inclusive series:
   c) If $a = 4$ and $d = 3$ then find $T_{20}$
   d) If $S.I. = 300$, $P = 2000$, $T = 3$ years then find $R$.
   e) If $2^{2y+1} \cdot 2^{y+2} = 512$ then find $y$.  

PART-A

Q.2 a) Determine two consecutive even positive integers, the sum of whose squares is 100.
   b) Simplify $\frac{(5) \times 2^{n+1} - (25) \times 5^{2n}}{(5) \times 5^{2n+3} - 25^{n+1}}$.  

Q.3 a) The sum of $n$ terms of two A.P’s are in the ratio $8n+1:2n+3$. Find the ratio of the $7^{th}$ terms.
   b) Evaluate: $4^{2.3}$.  

Q.4 a) At what rate of compound interest P.A. will ₹1,250/- amount to ₹1,800/- in two years?
   b) Draw the graph for $y = \log_3(x+2)$.  

PART-B

Q.5 a) Define “statistics”. Write the functions and limitations of statistics in detail.
   b) What do you mean by classification? Write the different ways and types of classification.  

Q.6 The score of two batsmen $x$ and $y$ in 10 innings is given below:

<table>
<thead>
<tr>
<th>$x$:</th>
<th>28</th>
<th>39</th>
<th>45</th>
<th>36</th>
<th>41</th>
<th>40</th>
<th>30</th>
<th>38</th>
<th>44</th>
<th>32</th>
</tr>
</thead>
<tbody>
<tr>
<td>$y$:</td>
<td>105</td>
<td>108</td>
<td>110</td>
<td>109</td>
<td>100</td>
<td>98</td>
<td>115</td>
<td>116</td>
<td>119</td>
<td>99</td>
</tr>
</tbody>
</table>

Find:
   a) Who is a better batsman?
   b) Who is more consistent batsman?  

Q.7 a) Two dice are thrown simultaneously; find the probability of getting a total of 7 and 9.
   b) A box contains 10 light bulbs, 3 red, 2 yellow and 5 orange. A random sample of two bulbs is selected without replacement. Calculate the probability that the sample contains:
      i) 2 orange bulbs.
      ii) 2 bulbs of the same colour.
      iii) No red bulbs.  

Q.1 Answer the following:
   a) If \( 2^{x+1} \cdot 2^{x+3} = 1024 \); find \( x \).
   b) If \( a = 3 \) and \( r = 2 \); find \( T_{13} \).
   c) Write the relation between two roots of a quadratic equation.
   d) Write the difference between frequency and mode.
   e) If \( P = 6000, R = 10\% \) and \( T = 3 \) years, find simple interest.

Q.2 a) If \( x = 3^{2/3} + 3^{1/3} \); show that \( x^3 - 9x - 12 = 0 \).
   b) If one root of the quadratic equation \( x^2 - 5x + k = 0 \) is 3, find the other root and also find the value of \( k \).

Q.3 a) If 3\(^{rd}\) term of an A.P. is 18 and 7\(^{th}\) term is 30, find the sum of 25 terms.
   b) Find the sum of all numbers between 200 and 400 which are divisible by 7.

Q.4 a) In what time will Rs. 1000 become Rs. 1331 at 10\% per annum compounded annually?
   b) Find the difference between simple interest and compound interest on Rs. 7500 at 4\% per annum for 2 years, compounded annually.

Q.5 a) Define statistics. Write the functions and scope of statistics.
   b) What do you mean by classification? Explain the different basis of classification.

Q.6 a) Calculate quartile deviation and its co-efficient 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>
</tr>
</thead>
<tbody>
<tr>
<td>( f )</td>
<td>5</td>
<td>13</td>
<td>18</td>
<td>24</td>
<td>11</td>
<td>7</td>
<td>3</td>
</tr>
</tbody>
</table>

   b) Calculate standard deviation for the data given below:

<table>
<thead>
<tr>
<th>( x )</th>
<th>7</th>
<th>9</th>
<th>13</th>
<th>16</th>
<th>18</th>
<th>21</th>
<th>25</th>
<th>28</th>
</tr>
</thead>
<tbody>
<tr>
<td>( f )</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>8</td>
<td>4</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Q.7 a) In a single throw of 2 dice, determine the probability of getting a total of 7 or 9.
   b) A problem of statistics is given to three students A, B and C whose chances of solving it are \( \frac{1}{2}, \frac{1}{3} \) and \( \frac{1}{4} \). What is the probability that the problem will be solved?
End Semester Examination, Dec. 2018
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. Marks are indicated against each question.

Q.1 Write an essay on (any one):
   a) Global warming.  
   b) Skill development.

   **PART-A**

Q.2 Write the elements of good reading strategies.  

Q.3 What are the different research methodologies?  

Q.4 What are the important elements of writing a good paragraph?  

   **PART-B**

Q.5 What is literature review and explain the stages involved?  

Q.6 What is report writing and explain its structure?  

Q.7 What is APA? Write the APA format of referencing.  

Q.1 Write short notes on the following:
   a) Values.
   b) Stress.
   c) Groups.
   d) Leadership.
   e) Negotiation.  

**PART-A**

Q.2 Highlight the challenges faced by the managers when the behavior of people changes in the organizations. “Organizational behavior is interdisciplinary.” Comment on this statement.  

Q.3 Write short notes on the following:
   a) Personality.
   b) Perception.  

Q.4 a) Define the different types of stress with examples. Suggest ways to deal with stress.  
   b) What role does motivation play in the workplace?  

**PART-B**

Q.5 How are groups forms? Discuss the different types of groups being followed in organizations.  

Q.6 a) Explain the different styles of leadership followed in organizations. Which style would you like to work under and why?  
   b) How is conflict handled in the workplace?  

Q.7 Write short notes on (any two) of the following:  
   a) Stricture.
   b) Culture.
   c) Change.  

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 Write notes on the following:
   a) Vision statement.
   b) Diversification strategy.
   c) BCG Matrix.
   d) Corporate social responsibility (CSR).
   e) SWOT Analysis.  

   **PART-A**

Q.2 Organizations generally categorize environmental scanning into four areas, economic, political, social and technological. Explain all the areas including two more factors with relevant examples.  

Q.3 Strategic management is concerned with making decisions about an organization’s future directions and implementing those decisions. Discuss all the elements of strategic management process.  

Q.4 It is easier to point out examples of ‘bad’ governance than good governance. The most famous examples of bad governance are Satyam Computers, Kingfisher Airlines, Neerav Modi and many more. If these companies had more effective corporate governance system in place, these organizations would have contributed to the economic growth of the country. Discuss the concept and importance of corporate governance and explain what went wrong in afore mentioned companies.  

   **PART-B**

Q.5 Explain the concept of strategic control systems with suitable examples.  

Q.6 Porter’s five forces analysis is a method managers use to analyze both internal and external environments of an organization. Discuss with suitable examples.  

Q.7 “The key to the successful implementation of strategy is effective leadership”. Discuss along with the qualities of good corporate leader.  

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 four) of the following:
   a) Customer benefit package.
   b) Quality control.
   c) Inventory control.
   d) Productivity.
   e) Process layout.

   **PART-A**

   Q.2 a) Explain the term “Products and Services”. Bring out the difference between the two from production management viewpoint.  
   b) Explain the competitive priorities of operations strategy.  

   Q.3 “Business trend have had great impact on production management”. Discuss in detail the trends and challenge of operations.  

   Q.4 Machine A and B both are both capable of manufacturing a product. They compare as follows:

<table>
<thead>
<tr>
<th>Data</th>
<th>Machine A</th>
<th>Machine B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment</td>
<td>₹50,000</td>
<td>₹80,000</td>
</tr>
<tr>
<td>Interest on capital invested</td>
<td>15% per annum</td>
<td>15% per annum</td>
</tr>
<tr>
<td>Hourly charges (wages+power)</td>
<td>₹10</td>
<td>₹8</td>
</tr>
<tr>
<td>No. of pieces produced per hour</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Annual operating hours</td>
<td>2000</td>
<td>2000</td>
</tr>
</tbody>
</table>

   a) Which machine will have the lower cost per unit of output if run for the whole year?  
   b) If only 4000 pieces are to be produced in a year, which machine would have the lower cost per piece?  

   **PART-B**

   Q.5 What do you mean by capacity planning? An automobile transmission-assembly factory normally operates two shifts per day, five days per week. During each shift, 400 transmissions can be completed under ideal conditions. What is the capacity of this factory?  

   Q.6 a) What is inventory management? Explain the different costs associated with inventory.  
   b) Write a short note on ‘EOQ analysis’.  

   Q.7 Explain the characteristics of quality. Also, explain different dimensions of quality.
End Semester Examination, Dec. 2018
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.** Marks are indicated against each question.

Q.1 Answer the following questions:
   a) Define “HRD”.  
   b) Write any two characteristics of successful human resource manager.  
   c) Explain the concept of international human resource management.  
   d) Write full form of OCTAPACE.  
   e) Define “HR Audit”.  
   f) Explain the term promotion/transfer.  
   g) Distinguish between “time wage” method and “piece wage” method.  
   h) What is strategic human resource management?

**PART-A**

Q.2 What do you understand by human resource management? Explain the objectives and functions of human resource management.  

Q.3 Distinguish between recruitment and selection. Explain the steps involved in the selection process.  

Q.4 Write short notes on the following:
   a) Job analysis.  
   b) Social security.  

**PART-B**

Q.5 Discuss the term performance appraisal. Explain the different methods of performance appraisal in detail.  

Q.6 Write short notes on the following:
   a) Sources of recruitment.  
   b) Healthy and safe workplace.  

Q.7 a) Explain in detail the various methods of training and development.  
    b) What are the advantages and disadvantages of rewards and remunerations?
End Semester Examination, Dec. 2018  
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. All questions carry equal marks.  

Q.1 Answer the following questions in brief:  
a) What is Multichannel retailing?  
b) Differentiate between supermarket and hypermarket.  
c) Experiential retail of late has become a popular way to attract customers at brick and mortal locations. What is it?  
d) Discuss in brief any two latest retail techniques used by retailers these days.  
e) What do you understand by the term “gross merchandise value?”  

PART-A  

Q.2 Retailing in Indian continued to grow strongly in 2016. What is the retailing potential in India? Give briefly the characteristics of general merchandise retailers. Discuss some of the factors affecting customer buying behavior.  

Q.3 What do you understand by strategic planning process? Discuss in detail.  

Q.4 What is retail market strategy? How is the target customer identified? How important is retail format in devising a retail market strategy? How do retailers achieve sustainable competitive advantage?  

PART-B  

Q.5 Briefly describe the following in context of retail management:  
a) Supply chain management.  
b) Information Systems.  

Q.6 Describe the term ‘Retail merchandising’. How do we develop a retail merchandise plan?  

Q.7 a) Why is a competitive advantage of “lowest price” a dangerous position to have?  
b) Mention the importance of retail communication mix for any one electronic product.
INTRODUCTION TO INTERNATIONAL BUSINESS (2.231/367.207)

Q.1 Explain (any five):
   a) Expatriates.
   b) Political systems.
   c) Import substitution industrialization.
   d) Specific versus ad valorem tariff.
   e) Public-private partnership model.
   f) Purchasing power parity. 2×5

PART-A

Q.2 a) One of the dimensions of political system is democracy as opposed to totalitarianism. Distinguish between these dimensions with examples. 5
   b) A nation’s political system and its economic systems are interconnected. Describe the economic systems with appropriate examples. 5

Q.3 Why do countries trade the products they do? Explain Comparative Advantage theory with examples. 10

Q.4 Governments recognise that their respective nations will benefit from lower trade barriers between them but neither government is willing to lower barriers. Why? How is such a deadlock resolved? 10

PART-B

Q.5 a) Trump has just pushed the world toward irrelevance. Do you agree? Why? 10
   b) What is ethics? What are the ethical issues in international firms? 10

Q.6 Describe all the possible ways of entering foreign markets with examples. 10

Q.7 a) 15,000 tonnes steel rebars were dumped from China on Indian shores. How are normal value and export price defined in such dumping? What is the relevance of dumping margin? 5
   b) What is GST? What are the standard GST rates in India? Distinguish among CGST, SGST and IGST. 5
Q.1 Write short notes on the following:
   a) Globalization of production.
   b) Hawala.
   c) Characteristics of developing countries.
   d) Open economy.
   e) Spot versus forward exchange rates.

**PART-A**

Q.2 a) Companies move some of the headquarters of their global business to foreign locations. How might such moves benefit the company? What does it tell you about the nature of true global businesses? 5
   b) It has been argued for some time that the tastes and preferences of consumers in different nations are beginning to converge on some global norm, thereby helping to create a global market. What does this phenomenon depict? How is it helping the companies? 5

Q.3 a) How do countries make the change from a centrally planned or mixed economy to a free market economy? Illustrate it with an Indian example. 5
   b) How does public-private partnership model function? Illustrate it with a few examples. 5

Q.4 a) What incentive does China have to open its markets to foreign products? Why might China resist such a move? How is Mercantilism a bankrupt theory that has no place in the modern world? 5
   b) Adam Smith attacked the mercantilist assumption that trade is a zero-sum game. How is his theory be termed as positive-sum game? Illustrate with examples 5

**PART-B**

Q.5 a) Distinguish between administrative and anti-dumping policies with appropriate examples. How is dumping margin determined? 5
   b) Explain IGST, CGST and SGST with examples. What is applicable if you have exported handbags to Europe? 5

Q.6 a) Although international institutions such as the WTO have been moving the world toward a free trade regime, success has been less than total. Countries have found the solution in regional economic integration. How does it help? Give two examples of trading blocs. 5
   b) Distinguish among joint ventures, manufacturing and assembly operations with examples. 5

Q.7 a) Illustrate functions of foreign exchange market with appropriate examples 5
   b) Explain the economic theories of exchange rate determination with examples. 5
Q.1 **State whether the following statements are TRUE or FALSE:**

a) Value of goods and services produced in a nation is called GDP at market price.  
   - True

b) In measurement of GDP, the taxes are to be taken.  
   - False

c) The rise in prices of all commodities is called inflation.  
   - True

d) Building a house is an investment.  
   - False

e) Fiat money is acceptable as ordered by the Govt.  
   - True

f) Fixed exchange rates charge very frequently.  
   - False

g) If real exchange rates are high, then export will be more if inflation is more.  
   - True

h) RBI can change the CRR to regulate money supply.  
   - False

**Fill in the blanks:**

i) The relationship between devaluation and ________ is called J-curve.  
   - 1x10

j) Safety, standard terms are used for __________.  
   - 1x10

---

**PART-A**

Q.2 What do you mean by CPI? How do CPI and GDP deflator differ?  
   - 10

Q.3 What do you mean by inflation? What are the uses of CPI?  
   - 10

Q.4 Explain Phillips curve. What are the various types of unemployment? What are its causes?  
   - 10

---

**PART-B**

Q.5 What do you mean by devaluation? How devaluation affect the trade deficit in the J curve? Explain all the steps.  
   - 10

Q.6 What do you mean by aggregate demand and aggregate supply curve? What are the factors which cause shift in the demand curve?  
   - 10

Q.7 How do money supply and interest rate affect investments? What are the components of fiscal policy? How does it affect aggregate demand?  
   - 10
End Semester Examination, Dec. 2018  
BCA – Second Semester  
DATABASE SYSTEMS (BCA-2002)

Time: 3 hrs.  
Max Marks: 75

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) Properties of an object are stored as rows in a table.  (T/F)  
b) A primary goal of a database system is to share data with multiple users.  
c) If there is a relationship between two tables, this indicates that ________.  
d) How does an outer join differ from inner join?  
e) A sub-table is just a portion of a larger table.  (T/F)  
f) Which component of a DBMS is responsible for storing, retrieving and updating data?  
   i) Database Engine.  
   ii) Query Engine.  
g) After conceptually designing your database the information contained in a single class would normally be stored in a ________.  
h) Referential integrity constraints are used to ________.  
i) The command that indicates that a transaction has successfully complete and that changes must now be made permanent is ________.  
j) A primary key can point to more than one object.  (T/F)  

UNIT-I

Q.2  
Write short notes on the following:  
a) Data independence.  
b) Applications of DBMS.  
c) Cardinality ratio.  

UNIT-II

Q.3  
What are data models? Explain their different types.

Q.4  
a) What is SQL? Explain its important features.  
b) Determine the output when the following operations are applied on relations \( R_1, R_2 \) and \( R_3 \) given below:

\[
\begin{array}{|c|c|}
\hline
R_1 & \quad R_2 \\
\hline
X & A \\
Y & B \\
\hline
A_1 & A_2 \\
B_1 & B_2 \\
A_2 & A_6 \\
B_2 & B_6 \\
A_3 & A_7 \\
B_3 & B_7 \\
A_4 & A_3 \\
B_4 & B_3 \\
\hline
\end{array}
\]

i) Union \( (R_1 \cup R_3) \)  
ii) Intersection \( (R_1 \cap R_3) \)  
iii) Cartesian cross section \( (R_1 \times R_3) \)  
iv) Difference \( (R_1 - R_3) \)  
v) Division \( (R_1 \div R_3) \)  

267/5
Q.5  a) What is DDL? How it is different from DML? Briefly explain guidelines for creation of a table. 8  
     b) What are integrity constraints? Explain two types of integrity constraints with the help of an example. 7

UNIT-III
Q.6  a) Differentiate between BCNF and 3NF. Why BCNF is considered as a stronger form of 3NF. 8  
     b) What are the problems caused by deadlock? Give a mechanism to detect deadlock. 7

Q.7  a) Discuss the multiversion techniques for concurrency control. 5  
     b) Consider the relation R (A, B, C, D, E, F, G, H) with functional dependency set as 
        \( FD = \{A \rightarrow C; B \rightarrow CG; AD \rightarrow EH; C \rightarrow DF; A \rightarrow H\} \)  
        i) Determine key for relation R  
        ii) Decompose R into 2NF, 3NF and in BCNF. 10

UNIT-IV
Q.8  What do you mean by database security and database integrity? Are the two terms interrelated, if so then draw the suitable diagram in support of your answer. 15

Q.9  Why a transaction failed? What are the reasons for failure? How a failure transaction can be recovered? Explain. 15
Q.1 Answer (any five) of the following briefly:
   a) Technological innovation.
   b) Agents of innovation.
   c) Brainstorming used as a creative problem-solving technique.
   d) Creative personality.
   e) Innovation versus invention.
   f) Creative abrasion versus creative resolution.

   2×5

PART-A

Q.2 a) What is innovative entrepreneurship? Differentiate between the characteristics of an entrepreneur and a manager.

b) How does creative officer manage, lead and orchestrate a creative organization? Differentiate between individual and organizational creativity.

Q.3 a) What are the dimensions of creativity? How does cultural dissatisfaction drive change and innovation in an organization?

b) How is creativity used as a tool for gaining competitive advantage?

Q.4 "Are films corrupting Indian youth?" You have been asked to find an answer by using creative problem-solving techniques. Which technique would be ideal to find an answer to the question given to you? How would you use the technique to arrive at an answer?

PART-B

Q.5 When creative blocks surface, they can affect work, performance and well-being. What causes creative blocks? Describe the most common types of creative blocks and the ways to unblock them.

Q.6 Differentiate between convergent and divergent thinking. How are they used in our day-to-day life? Describe the traits of convergent and divergent thinkers.

Q.7 What are the core tenets of a creative process in the organisations such as Google and Pixar? How are people encouraged to give their opinions? How does a leader participate in the creative process?
Q.1 Explain the following in brief:
   a) Objectives of sole proprietorship.
   b) Demerits of a Joint Stock Company.
   c) Functions of stock exchange.
   d) Business v/s employment.
   e) Objectives of business.
   f) Any two features of management.
   g) Span of control.
   h) Delegation of authority.
   i) Skills of a leader.
   j) Objectives of planning.

PART-A

Q.2 What do you understand by business combinations? Also explain its different forms along with the reasons for business combinations.

Q.3 "Partnership is a mutual agreement between two or more people for the purpose of doing a business to earn profit". Discuss the statement along with the merits and demerits of partnership.

Q.4 Discuss in detail the external and internal environmental factors which affect the functioning of a business.

PART-B

Q.5 Write notes on following:
   a) Significance of management.
   b) Process of planning.

Q.6 Write notes on the following:
   a) Techniques of decision making.
   b) Importance of leadership.

Q.7 "Controlling is comparing the actual performance of an employee with the standard performance". Discuss controlling along with the process and the techniques used for better control by an organization?
End Semester Examination, Dec. 2018
BBA (General and Banking) — First Semester
BUSINESS MATHEMATICS (BBA-102A / BBA-102 / BBA-1002)

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 Answer the following:
a) Write in set-builder form: \{1, 3, 5, 7, 9\}
b) If a=8 and r=2; find T_8.
c) What do you mean by upper triangular matrix?
d) If \(4^{3x+1} \cdot 4^{x+1} = 4096\); find \(x\).
e) What do you mean by equal and equivalent set?
f) Construct a 3x3 matrix whose elements are given by \(a_{ij} = i + j\).
g) If \[
\begin{bmatrix}
x & 3x - y \\
2x + z & 3y - w
\end{bmatrix} = \begin{bmatrix} 3 & 2 \\ 4 & 7 \end{bmatrix};
\] find \(x \& y\).
h) Differentiate \(w.r.t. x: 3x^2 + 9x + 5\).
i) If \(a = 8\) and \(d = -2\); find \(T_{20}\).
j) If S.I. =240, R=10% p.a., T=2 years, find P.

PART-A

Q.2 a) Prove that: \(A-(B \cap C) = (A-B) \cup (A-C)\)
b) If \(A = \{1,2,3\}, B = \{2\}, C = \{3\}\); then verify that:
   i) \(A \times (B-C) = (A \times B) - (A \times C)\)
   ii) \(A \times (B \cup C) = (A \times B) \cup (A \times C)\)
c) There are 28 students who like to study Maths, 31 study English, 26 study Economics, 12 study both maths and English, 9 study maths and economics, 11 study both English and Economics and 3 study all the three subjects. Find, how many students study:
i) Maths only ii) Maths but not English iv) Atleast one of the three subjects.

Q.3 a) If \(x = 3^{2/3} + 3^{1/3}\), show that: \(x^3 - 9x - 12 = 0\).
b) The difference between S.I. and C.I. for a certain sum of money is Rs. 38 at 20% p.a. for 2 years. Find the principal.
c) Find the compound interest on Rs. 5000/- at 8% p.a. for \(1 \frac{1}{2}\) years if the interest is compounded semi-annually.

Q.4 a) If 3rd term of an A.P. is 18 and 7th term is 30, find the sum of 25 terms.
b) Sum the series: 5+55+555+...... To \(n\) terms.
c) There are \(n\) A.M.’s inserted between 5 and 35 such that 2nd mean; last mean =1:4; find \(n\).

PART-B

Q.5 a) If one root of the equation, \(x^2 - px - 18 = 0\) is 3. Find the other root and also find the value of \(p\).
b) Divide 12 into two parts such that their product is 32.
c) Draw the graph for \( y = -x^2 + 9x - 18 \) and also find intercept of \( x \) and \( y \).

Q.6 a) Find the adjoint of the matrix \( A = \begin{bmatrix} 1 & 4 & 5 \\ 3 & 2 & 6 \\ 0 & 1 & 0 \end{bmatrix} \) and verify the theorem: \( A(\text{adj} A) = (\text{adj} A).A \).

b) Solve the following system of equations:
\[
\begin{align*}
2x + 8y + 5z &= 5 \\
x + y + z &= -2 \\
x + 2y - z &= 2
\end{align*}
\]

Q.7 a) If \( y = \log x \sqrt{\log x} \sqrt{\log x} + \ldots \infty \); prove that \( 2y - 1 \frac{dy}{dx} = \frac{1}{x} \).

b) Find the points of local maximum and local minimum of the function \( f(x) = 2x^3 - 15x^2 - 36x + 18 \).

c) Differentiate w.r.t. \( x \): \( \frac{x^2 - 1}{(x^2 + 7x + 1)} \).
Q.1 Answer the following:
   a) List the characteristics of a computer.
   b) Define “Base”.
   c) MICR is:
      i) Input device.  ii) Memory device.
      iii) Output device.  iv) Communication device.
   d) Find the complement of 100110.
   e) What are the resources in computer system?
   f) Give two examples of application software.
   g) Write the full form of EBCDIC.
   h) ________ is the smallest memory unit.
      i) MM.  ii) Bit.
      iii) KB.  iv) Byte.
   i) Write any two applications of computer in education.
   j) (ABC)_{16} = (     )_{2}  

   **PART-A**

Q.2 Define the computer system. Draw and explain its different units.  

Q.3 Answer the following:
   a) Subtract (101)_{2} from (1011)_{2}
   b) Add (1011)_{2} and (110)_{2}
   c) Convert (AF02)_{16} in to decimal equivalent.
   d) Find binary equivalent of (127.662)_{8}
   e) (10000)_{2} = (     )_{10}  

Q.4 Write short notes on the following:
   a) Primary memory.
   b) Input devices.
   c) Printer.  

   **PART-B**

Q.5 What is operating system? Give its examples as well as explain its functions and services.  

Q.6 What is computer network? Explain its advantages and disadvantages.  

Q.7 Discuss the applications of computers in medical field and healthcare.
End Semester Examination, Dec. 2018  
BBA (GEN) / BBA (BANKING) – First Semester  
FINANCIAL ACCOUNTING (BBA-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.** Marks are indicated against each question.

Q.1 **Write short notes on the following (any two):**  
a) Trading account.  
b) Opening stock and closing stock.  
c) Subsidiary book.  
d) BRS.  

**Fill in the blanks:**  
e) Discount allowed is an ________.  
f) Net profit is ascertained by preparing ________ account.  
g) A ________ is an evidence of a transaction.  
h) Plant and machinery appearing in the balance sheet is a ________.  
i) ________ is original books of entry.  

**State whether the following statements are TRUE or FALSE with explanation:**  
j) Owner is treated as separate entity.  
k) Accounting follow a systematic manner.  
l) Outstanding salaries is shown as an outstanding asset.  
m) Interest on drawings is deducted from drawings.  
n) Profit and loss account is also known as income statement.  

**PART-A**

Q.2 a) Explain accounting concepts with examples.  
b) Show the accounting equation of the following:  
i) Commenced business with cash ₹50,000.  
ii) Purchased goods for cash ₹20,000 and credit ₹30,000.  
iii) Sold goods for cash ₹40,000, costing ₹30,000.  
iv) Rent outstanding ₹1000.  
v) Bought furniture for personal use ₹500.  

Q.3 Journalize the following transactions and prepare ledger and trial balance as on March 2017.  
January 1, 2017: Cash in hand ₹1,00,000 and cash at bank ₹75,000.  
January 3, 2017: Purchased goods for ₹45,000.  
January 30, 2017: Purchased goods from Chander for ₹20,000 at trade discount of 10%.  
February 2, 2017: Paid ₹17,800 to Chander in full settlement of his account.  
March 28, 2017: Goods worth ₹5,000 given as charity.  

Q.4 Explain the various methods of rectification of errors by giving suitable examples.  

**PART-B**

Q.5 Attempt the following:  
a) Differentiate between capital and revenue receipts.  
b) State which of the following items will be changed to capital or revenue with explanation?  
i) ₹4,800 were spend on repairing a second hand machine.
ii) ₹800 were paid in connection with carriage on goods purchased.

Q.6 A machinery was purchased on 01-07-2015 for ₹3,20,000 and installed it at a cost of ₹30,000. On 01-10-2016 the enterprise purchased another machinery for ₹90,000 on 01-10-2017. It sold off the first machinery purchased in 2015 for ₹2,60,000 on the same date it purchased a new machinery for ₹1,80,000. Accounts are closed on 31st March every year. You are required to prepare machinery A/c for year 2015 till 2018 at depreciation 10%, per annum on original cost, when provision for depreciation is not maintained.

Q.7 Show the following adjustments in final accounts.
   a) Closing stock ₹30,000.
   b) Provide 5% bad-debts on debtors ₹55,000.
   c) Prepaid taxes ₹500.
   d) Outstanding insurance premium ₹1,500.
Q.1 Answer the following questions:
   a) Give Marshall’s definition of economics.
   b) What are Giffen goods?
   c) Price of an ice-cream is Rs. 8.00 and demand is for 2 units of ice-cream. When price of ice-cream falls to Rs.4.00, demand extends to 6 units of ice-cream, calculate price elasticity of demand.
   d) Define ‘law of supply’.
   e) Write any two importances of the law of diminishing utility.
   f) Define marginal rate of technical substitution.
   g) Differentiate between fixed and variable cost.
   h) What do you understand by total revenue, average revenue and marginal revenue?
   i) What is theory of factor pricing?
   j) Mention any two features of monopolistic competition.

PART-A

Q.2 Explain the law of demand. Why does demand curve slopes downwards to the right? Also explain the circumstances in which demand curve slopes upwards.

Q.3 a) Explain the law of diminishing marginal utility.
   b) What do you mean by consumer’s equilibrium? Explain it with the help of utility analysis.

Q.4 State and explain the law of variable proportions. Also, explain the various stages of this law with help of a schedule and diagram.

PART-B

Q.5 Discuss the various cost curves. How do they differ between short run and long run?

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

Q.7 Discuss the marginal productivity theory of distribution. How factor price is determined under imperfect competition?
End Semester Examination, Dec. 2018
BBA (GEN) / BBA (BANKING) – First Semester
MICROECONOMICS FOR BUSINESS DECISIONS (BBA-107)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
a) Differentiate between micro and macro economics.
b) Draw a supply schedule and supply curve.
c) Define 'opportunity cost'.
d) Price of an ice-cream is ₹8 and demand is for 2-units of ice-cream. When price of ice-cream falls to ₹4, demand extends to 6-units of ice-cream? Calculate price elasticity of demand.
e) Define marginal rate of technical substitution.
f) What do you mean by production possibility curve?
g) What do you understand by total revenue?
h) Draw an envelope cost curve.
i) Write any two features of perfect competition.
j) Define marginal physical productivity.

PART-A

Q.2 a) Is economics a science or an art? Discuss.
b) Discuss the importance and limitations of microeconomics in detail.

Q.3 a) Explain 'law of demand'. Why does demand curve slope downward to the right?
b) Discuss the factors that determine price elasticity of demand.

Q.4 a) What is indifference curve? Discuss its properties in detail.
b) What do you mean by consumers equilibrium? Explain it with help of utility analysis.

PART-B

Q.5 a) Distinguish between external and internal economies of scale.
b) Discuss the various short run cost curves.

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

Q.7 Discuss the marginal productivity theory of distribution. How factor price is determined under imperfect competition?
End Semester Examination, Dec. 2018
BBA (Gen) / BBA (Banking) - First Semester
MANAGERIAL ECONOMICS (bba-108)

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) A long run is a time period where all factors of production are __________.
b) Utility is the power of goods to satisfy human __________.
c) Mr. Rakesh wanted to buy a shirt and had decided to pay Rs. 1800 for it, but he got a shirt for Rs. 1650 then the difference Rs. 150 is his __________.
d) Market equilibrium occurs when demand and supply are ________.

State whether the following statements are TRUE or FALSE:
e) Managerial economics applies economic theory to business for decision making.
f) The subject of economics is a social science.
g) An increase in price of burgers will reduce the quantity supplied.
h) Two indifference curves never intersect each other.
i) Income elasticity of element for diamonds would be more than unitary.
j) In peak load pricing different prices are charged for the same facility used at different points of time by same consumers.

PART-A

Q.2 a) "Managerial economics is the integration of economic theory with business practice for the purpose of facilitating decision making and forward planning by management”. Explain. 10
b) Given the following demand and supply functions. Find the equilibrium price and quantity in the market:
   Demand : QD=100-P
   Supply  : P=10+2Qs

Q.3 a) With the help of suitable diagram, explain consumer equilibrium by ordinal utility theory. 10
b) Write a detail note on ‘reloaded preference theory. 10

Q.4 a) The production function of a firm manufacturing locks is given by $Q = 50\sqrt{L}$, where ‘Q’ is the output and ‘L’ is the labour input:
   i) Find the average and marginal product of a firm.
   ii) How many labour units will it take to produce an output of 100 nuits, 200 units and 300 units of locks? 10
b) Distinguish economics and diseconomics of scale and suggest reasons behind economics of scale. 10

PART-B

Q.5 a) Use the graphical method to show the equilibrium of multiplant firm. 10
b) Discuss the alternative forma of market in India. 10

Q.6 a) You are working for a large automobile manufactures who is facing low sale in recent post. You have been asked to design a pricing strategy for such situation. What will you do? 10
b) Write a detail note on peak load pricing. 10
Q.7  
a) “It is more advisable to form a company than a partnership firm”. Do you agree with this statement? Give justification for your answer.  
b) Describe the purpose of regulation of business firm.
Q.1 Answer the following questions in short:
   a) What is managerial economics?
   b) What do you understand by change in supply?
   c) The price of gold decreases. Will this affect the demand for gold? How?
   d) Define ordinal utility.
   e) Write any two reasons why Giffen goods constitute an exception to the law of demand.
   f) Initial supply of commodity X at price ₹25 is 10,000 kgs. At price ₹30, the seller is getting the supply of 12,000 kgs. Calculate the elasticity of supply.
   g) Write any 2 properties of indifference curve.
   h) TC = _______ + _______.
   i) What is meant by opportunity cost?
   j) What is meant by internal economies of scale?  

**PART-A**

Q.2 a) State and explain the law of supply. Are there any exceptions to the law of supply? What are the assumptions of law of supply?  
   b) Define cross elasticity of demand. State its formula.

Q.3 a) Critically examine the revealed preference theory of demand.  
   b) Explain consumers’ equilibrium under utility analysis approach.

Q.4 a) Explain the law of variable proportion.  
   b) Complete the following table:

<table>
<thead>
<tr>
<th>Units of output</th>
<th>TFC</th>
<th>TVC</th>
<th>TC</th>
<th>MC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>100</td>
<td></td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>20</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>30</td>
<td>20</td>
<td></td>
</tr>
</tbody>
</table>

Q.5 a) What is price discrimination? What are the degrees of price discrimination?  
   b) Define monopolistic competition. What are the characteristics of monopolistic competition?

Q.6 a) What are the objectives of pricing policy?  
   b) Discuss the major factors involved in pricing policy.

Q.7 Discuss market failures, characteristics and the role of the government.
Q.1 Answer the following:
   a) What are the building blocks of multimedia?
   b) Define the terms: Hypertext and Hypermedia.
   c) State the purpose of the following html tags:
      \(<\text{OL}>, \langle\text{img src}\rangle, \langle\text{font}\rangle, \langle\text{Br}\rangle, \langle\text{U}\rangle\)
   d) Give the full form of the following abbreviations:
      GIF, JPEG.
   e) Define ‘Morphing’.
   f) What is the approximate file size in kilobytes of a 16 bit color image that displayed
      at a resolution of 640 x 480 pixels?  

**PART-A**

Q.2 a) Define ‘multimedia’. What are the categories of multimedia?  
   b) Explain the application of multimedia in detail.  

Q.3 Write short notes on the following:
   a) Text editing and word processing tools. 
   b) Input/Output devices. 
   c) Painting and drawing tool.  

Q.4 a) Write a short note on ‘RTF’.  
   b) Write the tags to create a website using html.  

**PART-B**

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

Q.6 What do you mean by lossless and lossy compression? Compute the Huffman code for
   the following:
   Symbol:  A  B  C  D  E  F
   Count:  55  25  10  8  5  5  

Q.7 What is animation? Explain principles of animation in detail.
End Semester Examination, Dec. 2018  
BBA (General and Banking) — Second Semester  
BUSINESS STATISTICS / QUANTITATIVE ANALYSIS  
(BBA-204 / BBA-2006)

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 a) **Answer the following questions:**
   i) Give an example of exclusive and inclusive series.
   ii) What do you mean by sample and census?
   iii) Define seasonal variations in “time series”.
   iv) What do you mean by quantity index number?
   v) Write the difference between frequency and mode.

b) **State whether the following statements are TRUE or FALSE:**
   i) The coefficient of correlation is independent of origin and scale.
   ii) The coefficient of correlation \( r = \sqrt{byx \cdot bxy} \).
   iii) Harmonic mean is the best average.
   iv) Median is the measure of variation.
   v) \( A \times M \times H \times M \times G . M . \).

**PART-A**

Q.2 a) What do you mean by statistics? What are the limitations of statistics? Explain primary and secondary methods of data collection.

b) Define “classification”. Explain the different ways and basis of classification by giving examples.

Q.3 a) Draw less than and more than Ogive curves 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>7</td>
<td>15</td>
<td>22</td>
<td>20</td>
<td>16</td>
<td>10</td>
<td>8</td>
<td>2</td>
</tr>
</tbody>
</table>

b) Draw a suitable bar diagram for the data given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Bank-A</th>
<th>Bank-B</th>
<th>Bank-C</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999</td>
<td>233</td>
<td>365</td>
<td>283</td>
<td>881</td>
</tr>
<tr>
<td>2000</td>
<td>301</td>
<td>484</td>
<td>473</td>
<td>1258</td>
</tr>
<tr>
<td>2001</td>
<td>303</td>
<td>668</td>
<td>402</td>
<td>1373</td>
</tr>
<tr>
<td>2002</td>
<td>365</td>
<td>992</td>
<td>536</td>
<td>1893</td>
</tr>
<tr>
<td>2003</td>
<td>416</td>
<td>1067</td>
<td>686</td>
<td>2169</td>
</tr>
</tbody>
</table>

Q.4 a) Calculate quartile deviation 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 and standard deviation 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>3</td>
<td>5</td>
<td>9</td>
<td>13</td>
<td>8</td>
<td>4</td>
<td>1</td>
</tr>
</tbody>
</table>
PART-B

Q.5  a) Calculate Karl-Pearson's coefficient of correlation for the following data:

<table>
<thead>
<tr>
<th>X</th>
<th>39</th>
<th>48</th>
<th>31</th>
<th>40</th>
<th>35</th>
<th>44</th>
<th>30</th>
<th>36</th>
<th>46</th>
<th>50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>89</td>
<td>93</td>
<td>96</td>
<td>80</td>
<td>99</td>
<td>90</td>
<td>94</td>
<td>83</td>
<td>100</td>
<td>81</td>
</tr>
</tbody>
</table>

b) Find Regression equation of $y$ on $x$ for the data given below:

<table>
<thead>
<tr>
<th>X</th>
<th>23</th>
<th>36</th>
<th>44</th>
<th>40</th>
<th>35</th>
<th>28</th>
<th>30</th>
<th>21</th>
<th>49</th>
<th>43</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>74</td>
<td>83</td>
<td>71</td>
<td>70</td>
<td>79</td>
<td>80</td>
<td>85</td>
<td>76</td>
<td>81</td>
<td>90</td>
</tr>
</tbody>
</table>

Also estimate $Y$, when $X = 50$.

Q.6  a) Discuss different types of index numbers. What are the uses and problems that arise in the construction of index number.

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>$Q_0$</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>31</td>
<td>18</td>
<td>28</td>
<td>11</td>
</tr>
<tr>
<td>B</td>
<td>28</td>
<td>11</td>
<td>23</td>
<td>9</td>
</tr>
<tr>
<td>C</td>
<td>36</td>
<td>23</td>
<td>29</td>
<td>18</td>
</tr>
<tr>
<td>D</td>
<td>41</td>
<td>14</td>
<td>34</td>
<td>11</td>
</tr>
<tr>
<td>E</td>
<td>30</td>
<td>12</td>
<td>18</td>
<td>9</td>
</tr>
</tbody>
</table>

Q.7  a) What are the components of time series? Explain the use of time series in business by given examples.

b) Fit a trend line by the methods of semi-averages and also calculate 3 yearly and 5 yearly moving averages for the data given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>102</td>
</tr>
<tr>
<td>2002</td>
<td>105</td>
</tr>
<tr>
<td>2003</td>
<td>114</td>
</tr>
<tr>
<td>2004</td>
<td>110</td>
</tr>
<tr>
<td>2005</td>
<td>108</td>
</tr>
<tr>
<td>2006</td>
<td>116</td>
</tr>
<tr>
<td>2007</td>
<td>112</td>
</tr>
<tr>
<td>2008</td>
<td>119</td>
</tr>
<tr>
<td>2009</td>
<td>117</td>
</tr>
<tr>
<td>2010</td>
<td>111</td>
</tr>
<tr>
<td>2011</td>
<td>120</td>
</tr>
<tr>
<td>2012</td>
<td>118</td>
</tr>
<tr>
<td>2013</td>
<td>121</td>
</tr>
<tr>
<td>2014</td>
<td>115</td>
</tr>
</tbody>
</table>
Q.1  a) Fill in the blanks:
   i) A _________ is appointed by the court to realize the assets and pay off the
      liabilities at the time of liquidation.  
      1
   ii) A company is an _________ body _________ by law with _________
      succession and _________.
      4

   b) State whether the following statements are TRUE or FALSE:
      i) In case of oversubscription, shares are allotted on pro-rate basis. 
      1×5
      ii) Debentures are not secured.
      iii) At the time of liquidation, preferential creditors get their money before
         debenture holders.
      iv) A company can redeem its partly paid shares.
      v) Super profit = Average profit – Normal profit.

   c) Answer briefly the following questions:
      i) Define “Underwriting” or “Authorized capital”.
      ii) Define “Liquidation”.
      iii) Define “Statutory companies” with examples.
      iv) Define “Goodwill of company”.
      v) Define “Forfeiture of shares”.
      2×5

   PART-A

Q.2 What is underwriting? Explain the various modes of winding up of the companies.  
   20

Q.3 What are the objectives and advantages of winding of the company? How much
   commission is payable to the underwriters?  
   20

Q.4 Give journal entries which are made at the time of application of shares, allotment, I
   st and II nd calls, issues of shares to promoters and vendors on purchases of machinery.
   20

   PART-B

Q.5 What do you understand by liquidators final statement of accounts? When is it prepared
   and how? Also prepare Performa liquidator’s final statement of account.  
   20

Q.6 Madras textiles Ltd. went into voluntary liquidation on 31st December 2010, following
   information is available:
   Cash in hand ₹12,400
   The assets realized:
   Plant and Machinery ₹60,000
   Inventory ₹40,000
   Preferential creditors ₹4,500
   Unsecured creditors ₹1,50,000
   8% Debentures (Interest paid upto
   30th June 2010) ₹40,000
   Liquidation Expenses: ₹2,510
Q.7 Satyam Ltd. went into voluntary liquidation on 31st December 2010. The assets released the following sums:

- Plant and Machinery: ₹80,000
- Furniture: ₹25,000
- Investments: ₹25,000
- Inventory: ₹72,000
- Trade Receivables: ₹28,000

Its liabilities were as under:
- Secured creditors (Secured on Plant and Machinery): ₹30,000
- 12% debentures (Interest paid upto 30th June 2010): ₹40,000
- Unsecured creditors: ₹60,000
- Preferential creditors: ₹15,000
- Share capital 20,000 equity shares of ₹10 each: ₹2,00,000

Expense on liquidation is ₹700. Liquidator’s remuneration 40% on assets realized and 2% on amounts distributed to preferential and unsecured creditors. Debentures were repaid on 31st March 2011. Prepare liquidator’s final statement of accounts.
End Semester Examination, Dec. 2018
BBA (General / Banking) — Second Semester
COMPANY ACCOUNTS (BBA-205/2003)

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 a) Fill in the blanks:
   i) A _________ is appointed by the court to realize the assets and pay off the liabilities at the time of liquidation. 1
   ii) A company is an _________ body _________ by law with _________ succession and _________.

b) State whether the following statements are TRUE or FALSE:
   i) In case of oversubscription, shares are allotted on pro-rata basis.
   ii) Debentures are not secured.
   iii) At the time of liquidation, preferential creditors get their money before debenture holders.
   iv) A company can redeem its partly paid shares.
   v) Super profit = Average profit – Normal profit. 1×5

c) Answer briefly the following questions:
   i) Define “Underwriting” or “Authorized capital”.
   ii) Define “Liquidation”.
   iii) Define “Statutory companies” with examples.
   iv) Define “Goodwill of company”.
   v) Define “Forfeiture of shares”. 2×5

PART-A

Q.2 What is underwriting? Explain the various modes of winding-up of the companies. 20

Q.3 What are the objectives and advantages of winding up of the company? How much commission is payable to the underwriters? 20

Q.4 Give journal entries which are made at the time of application of shares, allotment, I\(^\text{st}\) and II\(^\text{nd}\) calls, issue of shares to promoters and vendors on purchases of machinery. 20

PART-B

Q.5 What do you understand by liquidator’s final statement of accounts? When is it prepared and how? Also prepare Performa liquidator’s final statement of account. 20

Q.6 Madras Textiles Ltd. went into voluntary liquidation on 31\(^\text{st}\) December 2010. Following information is available:
Cash in hand ₹12,400
The assets realized:
Plant and Machinery ₹60,000
Inventory ₹40,000
Preferential creditors ₹4,500
Unsecured creditors ₹1,50,000
8% Debentures (Interest paid upto 30\(^{\text{th}}\) June 2010) ₹40,000
Liquidation Expenses: ₹2,510
Q.7  Satyam Ltd. went into voluntary liquidation on 31st December 2010. The assets realised the following sums:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and Machinery</td>
<td>₹80,000</td>
</tr>
<tr>
<td>Furniture</td>
<td>₹25,000</td>
</tr>
<tr>
<td>Investments</td>
<td>₹25,000</td>
</tr>
<tr>
<td>Inventory</td>
<td>₹72,000</td>
</tr>
<tr>
<td>Trade Receivables</td>
<td>₹28,000</td>
</tr>
</tbody>
</table>

Its liabilities were as under:

- Secured creditors (Secured on Plant and Machinery)  ₹30,000
- 12% debentures (Interest paid upto 30th June 2010)  ₹40,000
- Unsecured creditors  ₹60,000
- Preferential creditors  ₹15,000
- Share capital 20,000 equity shares of ₹10 each  ₹2,00,000

Expense on liquidation is ₹700. Liquidator’s remuneration is 4% on assets realized and 2% on amounts distributed to preferential and unsecured creditors. Debentures were repaid on 31st March 2011. Prepare liquidator’s final statement of accounts.
End Semester Examination, Dec. 2018
BBA — Second Semester
MACRO ECONOMICS (BBA-206)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
  a) Define “Inflation”.
  b) What are open market operations?
  c) What do you mean by primary or cash deposits?
  d) Define “Multiplier Analysis”.
  e) Define “Marginal efficiency of capital”.
  f) Write the relation between multiplier and marginal propensity to consume.
  g) What is consumption function?
  h) Mention any 2 characteristics of MPC.
  i) Define the term double counting in national income.
  j) Define the term depreciation.

PART-A

Q.2  
a) Differentiate between micro and macro economics.  
b) Explain the importance and limitations of macro economics.  

Q.3  
a) Illustrate with the help of a diagram the money flows in an open economy.
  b) Discuss the precautions taken in estimation of national income.

Q.4  
a) Explain Keynes’ psychological law of consumption and bring out its importance in macro economic analysis.
  b) What is marginal propensity to consume? What are its determinants?

PART-B

Q.5  What is fiscal policy? Discuss the main objectives of fiscal policy. Describe the instruments of fiscal policy. What are the limitations of fiscal policy?  

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

Q.7  
a) Explain the causes of inflation. Describe measures to control inflation.
  b) Discuss the various functions of RBI.
End Semester Examination, Dec. 2018  
BBA (G) IB – First / Third Semester  
ACCOUNTING PRINCIPLES (2.101)

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. Marks are indicated against each question.

Q.1 Write short notes on (any two):  
a) Accounting concepts.  
b) Perpetual inventory.  
c) Classification of errors disclosed by trial balance.  

PART-A

Q.2 Show the accounting equation for the following and prepare Balance Sheet:  
a) Mr. X started business with cash ₹70,000/- and goods ₹10,000/-.  
b) Purchased goods on credit ₹14,000/- from Mohan.  
c) Withdraw cash from office for personal use ₹5,000/-.  
d) Sold goods on credit (cost price ₹10,000) on ₹15,000/-.  
e) Purchased furniture ₹2,000/-.  

Q.3 What is accounting? Explain the process of accounting with suitable examples.  

Q.4 Prepare Journal, ledger and Trial Balance for following:  
January 1, 2016: Goods returned to Kamal ₹5,000.  
January 5, 2016: Paid into bank ₹10,000.  
January 26, 2016: Goods worth ₹1,000 destroyed by fire.  
January 30, 2016: Outstanding rent ₹2,500.  
February 15, 2016: Received ₹10,000 from Rahit on his account of ₹12,000.  

PART-B

Q.5 What is cash flow statement? Explain various activities in cash flow statement with example.  

Q.6 Prepare the inventory store ledger of Fair Granary Co. under LIFO and FIFO method:  
January 2016:  
January 1: Opening stock 200 pieces @₹20 each  
January 5: Purchases 100 pieces @ ₹22 each  
January 10: Purchases 150 pieces @ ₹24 each  
January 20: Purchases 180 pieces @ ₹25 each  
January 22: Issues 150 pieces  
January 25: Issues 100 pieces  
January 27: Issues 100 pieces  
January 28: Issues 200 pieces

Q.7 a) What is depreciation? Explain with example the difference between straight line and written down value method of depreciation.  
b) Calculate annual depreciation and rate of depreciation with following information:  
Cost of machinery - 250,000/-  
Installation charges - 10,000/-  
Estimated life - 5 Years
<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residual value</td>
<td>1,40,000/-</td>
</tr>
</tbody>
</table>
Q.1 Write short notes on the following:
   a) Emerging trends in OB.
   b) Team building.
   c) Perception.
   d) Negotiation.
   e) Conflict management.
   f) Employee Empowerment.
   g) Group decision making.
   h) Coercion.
   i) Information Power.
   j) Organizational change.

PART-A

Q.2 a) How does knowledge of organizational behavior, contribute to proper management of organizations? Explain with suitable examples.  

Q.3 a) “An organizational behaviour is interdisciplinary in nature” Comment on the given statement giving examples from an organization of your choice.  

Q.4 Differentiate between the following:
   a) Perception and attitude.
   b) Type A and Type B personalities.
   c) Formal and informal organization.
   d) Power and Politics.

PART-B

Q.5 a) What do you mean by organization culture? What culture is important in an organization to keep it highly productive?  

Q.6 a) “Leadership is the process by which an executive directs, guides and influence the works of other” Explain. Also discuss the significance of leadership in management.  

b) Explain the various theories of personality with their implications in the field of management.
Case study:

Microsoft has one of the lowest employee turnover rates in the IT industry; however, there is room for improvement. Top talent is currently leaving Microsoft to pursue internet start-ups or jumping ship to Google. The loss of these key employees represents a serious threat to the success of the Company in the future. Recognizing this problem, Microsoft is actively identifying its top talent and developing ways to make jobs more attractive.

Employee engaged appears to be the buzz in corporate America/studies show that employees who are engaged are more productive, profitable and customer focused and less likely to leave the organization. According to Dr. Beverly kaye, an expert on career issues in the workplace, what employees want is a relationship with their Managers, so Managers have to act more like coaches, not bosses. Some of the factors that always rank at the top with regard to what gets employees engaged and what they value in a job include career opportunities and development, great people to work with, and a great boss.

Microsoft is meeting the challenges of improving worker morale head on to retain its employees. My Microsoft is a program introduced by the company to provide some of the attractive amenities that other IT companies offer employees. This program will include a wide range of incentives focused on improving the working conditions and culture of the company, such as a set of lifestyle perks and a Management Development Program.

Microsoft’s new program is an initial step to improve the morale of employees, but only time will tell if this program is attractive enough to retain employees.

Q.7 Read the case study and answer the following:

a) What are the factors causing the brain drain at Microsoft? What can be done to reverse it? 10

b) Does Microsoft’s organizational structure have an impact on its organizational commitment levels? According to you, what can be done to further improve the commitment level in any organization? 10
Q.1 Answer in brief:
   a) Define field by giving suitable examples.
   b) Write the applications of big data.
   c) What is unique key?
   d) DML stands for __________.
   e) List symbols used in E-R diagram.
   f) What are the different types of data models?
   g) Write a short note on ‘multimedia database.’
   h) Define ‘virus’.
   i) Write a sql command for inserting a record in a table.
   j) What are the different types of data model?

2×10

PART-A

Q.2 Define DBMS. List out the advantages and disadvantages of DBMS for an organization.

Q.3 Explain the various concepts of E-R model. Design an E-R diagram for a university by making your own assumption.

Q.4 Explain the following:
   a) Union operation in relation algebra.
   b) Join.
   c) Responsibilities of DBA.
   d) Rename operator.

5×4

PART-B

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

Q.6 What is data mining? Explain the various steps involved in data mining.

Q.7 Write short notes on:
   a) Mobile database.
   b) Firewalls.
   c) Importance of recovery.
   d) Characteristics of data warehouse.

5×4
Q.1 Write short notes on the following:
   a) Economic order quantity.
   b) Labor turnover.
   c) Cost reduction.
   d) Flexible budget.
   e) Cost allocation.

   **PART-A**

Q.2 Prepare cost sheet using the following information:
   - Raw materials (opening stock)  60,000/-
   - Raw materials (closing stock)  80,000/-
   - Purchase of raw materials     4,20,000/-
   - Direct expenses              1,00,000/-
   - Direct wages                 1,80,000/-
   - Cleaning charges (factory)   2,000/-
   - Factory Power                13,000/-
   - Director’s fees              25,000/-
   - Depreciation of plant        17,000/-
   - Office rent                   20,000/-
   - Office printing and stationary 1,500/-
   - Advertisements               7,000/-
   - Sales commission              1,000/-
   - Salesman’s Salary             8,000/-
   - Debenture interest            6,000/-

   A profit of 10% is to be realized on cost.

Q.3 ‘Material control involves efficient functioning of several operations’. Explain.

Q.4 Explain the following:
   a) Factory overheads.
   b) Under absorption of overheads.

   **PART-B**

Q.5 What is budgetary control? Explain the steps involved in the process of budgetary control. Give the objectives of budgetary control in detail.

Q.6 What is standard costing? What are the applications of standard costing?

Q.7 The marginal (variable) cost of a product is Rs. 300 per unit. H is sold for Rs. 350/- per unit. Fixed overheads are Rs.12,000/- per annum.

   Calculate the following:
   a) Break-even point for output.
   b) Break-even point for sales.
   c) Profit, if 400 units are sold.
d) Number of units to be sold so that profit of Rs 10,000/- could be earned.
Q.1 Write short notes on the following:
   a) HRM policy.
   b) Career planning.
   c) Job design.
   d) Social security of employees.
   e) Fringe benefits.
   f) Characteristics of performance appraisal.
   g) Necessities of a wage payment system.
   h) Trade union.
   i) SHRM.
   j) Employee involvement.

**PART-A**

Q.2 "Training programme improves skills of employees in an organization". Discuss the statement along with the importance and methods of training.  

Q.3 Explain human resource management along with the objectives and functions of human resource management in detail.  

Q.4 Write notes on following:
   a) Process of human resource planning.
   b) Recruitment and selection.  

**PART-B**

Q.5 Discuss wage and salary administration? Also, describe the process of establishing a sound wage and salary system along with the methods of wage payments to employees in an organization.  

Q.6 "It is necessary to measure the performance of employees to improve their performance as well to get desired output". Discuss the statement along with the process and methods of performance appraisal.  

Q.7 Write notes on following:
   a) Importance of industrial relations.
   b) Functions of a trade union.
End Semester Examination, Dec. 2018  
BBA (GEN) / BBA (BANKING) – Third Semester  
PRODUCTION MANAGEMENT (BBA-305/bba-3003)

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. Marks are indicated against each question.

Q.1 Answer the following questions in brief.  
a) Production as a system.  
b) Work measurement.  
c) Material management.  
d) ABC analysis.  

PART-A

Q.2 Define ‘production management’. Explain its long term and short term objectives.  

Q.3 Define ‘plant location’. What are the advantages and disadvantages of rural location, semi-urban location and city location?  

Q.4 Write short notes on:  
a) Method study.  
b) Work study its prerequisites.  
c) Production to order.  
d) Difference between products and services.  

PART-B

Q.5 Write short notes on:  
a) Just in time manufacturing.  
b) Aggregate planning.  

Q.6 Define ‘material management’. What is the need for material management and explain its functions.  

Q.7 a) Define ‘inventory control’. How can inventories be classified?  
b) Define ‘store keeping’. What are the functions of store keeping?
Q.1 Answer the following questions briefly:
   a) Define “Environmental analysis”.
   b) Write and explain the difference between capitalistic and mixed economic system.
   c) Define “Industrial licensing”.
   d) Explain the concept of EXIM policy.
   e) Write any two objectives of non-banking financial institutions.
   f) Write any two benefits of PM YUVA Yojana.
   g) Explain the concept of SWOT analysis.
   h) Differentiate between monetary policy and fiscal policy.
   i) Define “Stock exchange”.
   j) Discuss any two social responsibilities of business.  

**PART-A**

Q.2 Define “Business Environment”. Explain the various components of Business Environment with special reference to India.  

Q.3 a) Explain the consequences of industrial sickness.  
   b) Explain the government policy towards small scale industries in India.  

Q.4 a) Define “Balance of Payment”. Analyze the cause of adverse BOP in India and how it is corrected?  
   b) Critically evaluate globalization of Indian economy.  

**PART-B**

Q.5 “The multinational corporations are doing extremely well since 1991”. Do you agree? Discuss.  

Q.6 a) Explain the role of public sector banks in India.  
   b) Discuss the importance of foreign investment in the economic development of India.  

Q.7 Write short notes on the following:
   a) Objectives of World Trade Organization.  
   b) Functions of IMF.  

298/5
Q. 1 Write short notes on (any four) of the following:
   a) Cash flow.
   b) Classification of cost.
   c) Operating cycle.
   d) Permanent and temporary working capital.
   e) Operating leverage.

Q. 2 Explain briefly the concept of Financial Management and the role that financial manager plays to manage the funds of the company.

Q. 3 a) Mr. Priyansh expects to receive ₹2,50,000/- at the end of 3 years. What would be the present value if the rate of discount is 10%, where PVF is 0.75%.
   b) What is Capital Budgeting? Explain various techniques of Capital Budgeting.

Q. 4 a) Explain briefly Net Income Approach of capital structure with example.
   b) The NOI of a company ₹2,00,000/-
      Capitalization rate 10%
      8% Debt ₹4,50,000/-
      Calculate the value of the firm and equity capitalization rate.

Q. 5 What is Working Capital? Explain the various motives for holding cash and how inventory management is carried in a manufacturing company?

Q. 6 Explain briefly Internal and External sources to raise funds and what impact does selection of funds have on cost of capital and value of the firm.

Q. 7 a) Explain the determinants of divided policy.
   b) Calculate the dividend growth rate from the following information:
      Current price of share ₹100/-
      Dividend per share ₹10/-
      Capitalization rate 12%
End Semester Examination, Dec. 2018  
BBA (General and 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. Marks are indicated against each question.

Q.1  a) **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.
   ii) Target population is defined in terms of elements, sampling unit, extent and time frame.
   iii) A population which is being sampled is also called the universe.
   iv) Selection of every 15th subscriber to Business India is an example of random sampling.
   v) A total score can be calculated for each respondent by summing across his score for all the items.

b) **Define (any five) of the following:**
   i) References
   ii) Level of significance
   iii) Validity
   iv) Normal Distribution
   v) Population
   vi) Chi-square

PART-A

Q.2  Differentiate between the following:
   a) Exploratory and Descriptive research.
   b) Qualitative and Quantitative research.

   10×2

Q.3  Explain and state the differences between probability and non-probability sampling. Give examples to elaborate the importance of sampling.

   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

PART-B

Q.5  A researcher is interested in finding out why students at a large strength from college have decided to study Management. He is going to use a self-report questionnaire.
   a) Construct a research questionnaire comprising of 8 questions for this study.
   b) Explain one strength in using closed questions in this study.
   c) Explain one weakness in using closed questions in this study.

   20

Q.6  a) Write short notes on the following:-
   i) Acceptance and rejection range.
   ii) Small sample test.
   iii) Large sample test.
   iv) Multivariate analysis.

   10

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

   10

Q.7  a) State the importance of bibliography in research and elaborate any two advantages of bibliography.

   10

b) What should be the substance in research based reports? What should be the guidelines for these reports?

   10
Q.1 Answer the following questions briefly:
   a) Suggest the stage of product life cycle where “harvesting strategy” could be used.
   b) What is consumer centric organization?
   c) Design appropriate distribution channel for i) flowers and ii) furniture.
   d) What do you understand by qualitative and quantitative research?
   e) List out the steps in marketing research process.
   f) State any two benefits of packaging of a product.
   g) Write a brief note on digital marketing.
   h) Who is the father of modern marketing?
   i) What do you understand by green marketing?
   j) Name any four types of retail formats available these days.

Q.2 Assume yourself as the marketing manager of an automobile company “SPEED mobikes”. You are asked to market the brand within national boundaries. Elaborate on the different and innovative strategies you would use, including the 4ps selection to market your brand.

Q.3 What is the difference between market segmentation and product differentiation? Discuss what bases of segmentation you would choose for the following:
   a) A commercial radio station specializing in celebrity news/gossip and dance music.
   b) An exquisite luxury hotel in New Delhi.

Q.4 “A product goes through definite life stages just like living organisms”. With reference to the given statement, describe the various stages in a product’s life cycle (PLC). Also, discuss about the various marketing strategies that could be used at these stages of PLC.

Q.5 “Advertising is a massive, multi-million dollar project that's having an enormous impact on child's development. The sheer volume of advertising is growing rapidly and invading new areas of childhood, like our schools”. The result is only an outbreak of materialistic values among children, but also something failed “narcissistic (egotistic) wounding” of children. Nowadays, children have also become convinced that they're inferior if they don't have an endless array of new products'.
   Answer the following questions related to above statement:
   a) Do you think it is ethical to advertise to children? Give reasons. Highlight the importance of ethics in advertising.
   b) Elaborate on any two advertisements which you recently saw and you feel are not adhering to ethics of advertising to children.

Q.6 a) Differentiate between the following:
   i) Wholesaling and Retailing.
Q.7

**Case Study**

Titan is a clear and undisputed market leader for watches in India-having overtaken HMT decades ago. It is however now trying to reposition as not just a watch company but as a lifestyle firm. The country’s largest watch manufacturer Titan is thus undergoing a major rebranding exercise. The company called for branding pitches from advertising agencies some time ago and “The Brand Union” was selected to work on this rebranding-repositioning project. Titan is planning to unveil the new identity in the second quarter of next fiscal year. As part of the rebranding exercise Titan may introduce some new product lines. Titan could also enter the mobile phones segment. “Fastrack” may introduce shoes and apparel.

This will be Titan's first such exercise since its inception in 1987, which includes a complete overhaul of its brand architecture from being a watch maker to a lifestyle brand. From launching watches Titan has diversified into jewellery through its premium brands like “Tanishq and Gold Plus” and eye-wear through its youth brands “Fastrack” and its chain of prescription eyewear stores “Eye+”. “Fastrack” has also tried to introduce accessories like bags under its brand.

Titan feels that it is time for them to rebrand since it has had the same identity for decades. The new identity will try to retain the existing communicated values of trust and quality which Titan communicates, but also reflect the youth in a very progressive and Indian way. The company feels that if Swiss watches have done that successfully-why Titan can't do so as well.

Titan has already built a younger, vibrant brand personality through its products and its advertising. But companies need to change with time to suit today's evolved customer. As of now, it is unclear whether their brand ambassadors - actors Aamir Khan, Genelia D'Souza, Jacqueline Fernandez, Mahendra Singh Dhoni and Virat Kohli will continue to be part of the company’s advertising campaigns after the proposed makeover.

Answer the following questions related to above case study:

a) What do you understand by term “Rebranding”?  

b) “Rebranding is an expensive affair”, why do you think Titan is planning such a major repositioning?

c) What are the perceived risks, as per you, associated with this rebranding?  

---

ii) Skimming strategy and Penetration strategy.

b) Suggest any four promotional tools for the following products:
   i) A local jewellery store.
   ii) Branded nail paint.
   iii) A kid’s play school.
   iv) Furniture shop.
   v) Tomato ketchup.
Q.1 Answer the following questions briefly:
a) Suggest the stage of product life cycle where “Harvesting strategy” could be used.
b) What is consumer centric organization?
c) Design appropriate distribution channel for flowers and furniture.
d) What do you understand by qualitative and quantitative research?
e) List out the steps in marketing research process.
f) State any two benefits of packaging of a product.
g) Write a brief note on digital marketing.
h) Who is the father of modern marketing?
i) What do you understand by green marketing?
j) Name any four types of retail formats available these days.

2×10

PART-A

Q.2 Assume yourself as the marketing manager of an automobile company “SPEED mobikes”. You are asked to market the brand within national boundaries. Elaborate on the different and innovate strategies you would use, including the 4ps selection to market your brand.

20

Q.3 What is the difference between market segmentation and product differentiation? Discuss what bases of segmentation you would choose for the following:
a) A commercial radio station specializing in celebrity news/gossip and dance music.
b) An exquisite luxury hotel in New Delhi.

20

Q.4 “A product goes through definite life stages just like living organisms”, with reference to the given statement, describe the various stages in a product’s life cycle (PLC). Also discuss about the various marketing strategies that could used at theses stages of PLC.

20

PART-B

Q.5 “Advertising is a massive, multi-million dollar project that’s having an enormous impact on child’s development. The sheer volume of advertising is growing rapidly and invading new areas of childhood, like our schools”. The result is only an outbreak of materialistic values among children, but also something failed “narcissistic (egotistic) wounding” of children. Nowadays, children have also become convinced that they’re inferior if they don’t have an endless array of new products.

Answer the following question related to above statement:
a) Do you think it is ethical to advertise to children? Give reasons. Highlight the importance of ethics in advertising.
b) Elaborate on any two advertisements which you recently saw and you feel is not adhering to ethics of advertising to children.

10×2

Q.6 Answer the following questions:
a. Differentiate between the following:
i) Wholesaling and Retailing.
Case Study

Titan is a clear and undisputed market leader for watches in India—having overtaken HMT decades ago. It is however now trying to reposition as not just a watch company but as a lifestyle firm. The country’s largest watch manufacturer Titan is thus undergoing a major rebranding exercise. The company called for branding pitches from advertising agencies some time ago and “The Brand Union” was selected to work on this rebranding-repositioning project. Titan is planning to unveil the new identity in the second quarter of next fiscal year. As a part of the rebranding exercise Titan may introduce some new product lines. Titan could also enter the mobile phones segment. “Fastrack” may introduce shoes and apparel. This will be Titan’s first such exercise since its inception in 1987, which includes a complete overhaul of its brand architecture from being a watch maker to a lifestyle brand. From launching watches Titan has diversified into jewellery through its premium brands like “Tanishq and Gold Plus” and eye-wear through its youth brands “Fastrack” and its chain of prescription eyewear stores “Eye+”. “Fastrack” has also tried to introduce accessories like bags under its brand.

Titan feels that it is time for them to rebrand since it has had the same identity for decades. The new identity will try to retain the existing communicated values of trust and quality which Titan communicates, but also reflect the youth in a very progressive and Indian way. The company feels that if Swiss watches have done that successfully—why Titan can’t do so as well.

Titan has already built a younger, vibrant brand personality through its products and its advertising. But companies need to change with time to suit today’s evolved customer. As of now, it is unclear whether their brand ambassadors - actors Aamir Khan, Genelia D'Souza, Jacqueline Fernandez, Mahendra Singh Dhoni and Virat Kohli will continue to be part of the company’s advertising campaigns after the proposed makeover.

Answer the following questions related to above case study:

a) What do you understand by term “Rebranding”? 

b) “Rebranding is an expensive affair”, why do you think Titan is planning such a major repositioning?

c) What are the perceived risks, as per you, associated with this rebranding?
End Semester Examination, Dec. 2018  
BBA (General and Banking) — Fifth Semester  
PURCHASE AND MATERIAL MANAGEMENT (BBA-501 / BBA-5001)  

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 following:  
a) Make v/s buy decisions.  
b) Evaluating supplier efficiency.  
c) Right time.  
d) Right quantity.  
e) Standardization.  
f) Inventory control of spare parts.  
g) Codification of material.  
h) Value analysis and engineering.  
i) Transportation.  
j) Disposal of scrap.  

PART-A  

Q.2 What do you understand by purchase management? Discuss the areas and objectives of purchase management.  

Q.3 Explain the stages involved in the selection and development of a vendor. Also, explain the techniques used for vendor rating.  

Q.4 "Negotiation is discussing or bargaining to reach agreement in business transactions". Discuss the statement in detail with its relevance to purchasing in an organization.  

PART-B  

Q.5 Write notes on following:  
a) Value analysis and engineering.  
b) Importance of materials management.  

Q.6 Discuss the objectives of warehouse management. Also explain the points need to be taken into consideration while managing a warehouse.  

Q.7 Write notes on following:  
a) Store layout.  
b) Materials handling  

2x10  

20  

20  

20  

10x2  

20  

10x2
Q.1 State whether the following statements or True or False:

a) A producer company is always a private limited company.

b) A company can alter its articles only after passing special resolution.

c) Every member of a company is essentially a shareholder of a company.

d) The maximum remuneration payable by a public company to its managing director in a financial year, cannot exceed 11% of net profits of the company.

e) A company shall hold at least 4 meetings of its Board of Directors every year.  

1×5

Fill in the blanks:

f) A company may be wound up by the Tribunal if it fails to pay debt, amounting to ₹_________ or more within 21 days of date of the demand made by any creditor.

g) Full form of NCLT is __________.

h) CIN is a __________ digits alpha numeric code issued to every company incorporated in India.

i) A company is required to hold its first AGM within __________ months from the date of its incorporation.

j) __________ is an example of credit rating agency in India.  

1×5

Write short notes on the following:

k) Small company.

l) Shelf prospectus.

m) Small shareholder director.

n) Quorum of a company general meeting.  

2½×4

PART-A

Q.2 a) What is meant by lifting the corporate veil? Discuss the statutory provisions under which it is assumed to be lifted.  

12

b) Write a short note on ‘Doctrine of ultra-vires’.  

8

Q.3 a) “A prospectus must state truth and nothing but truth”. Do you agree? Explain.  

12

b) Discuss various ways of acquisition of a member in a company.  

8

Q.4 a) What is an extraordinary general meeting? Discuss general provisions of Companies Act, 2013 relating to EGM.  

10

b) Discuss the Provisions of the Act with regard to proxy and resolution in a general meeting.  

10

PART-B

Q.5 a) Who can be a director? How are the directors of a company appointed?  

14

b) Distinguish between ‘managing director’ and ‘manager’.  

6

Q.6 What is winding-up? Explain in brief various provisions under the Act relating to winding-up of a company by tribunal.  

20

Q.7 Explain the following:

a) Postal ballot.

b) Corporate identification number.
c) MCA-21

NCLT
End Semester Examination, Dec. 2018
BBA (General and Banking) — Sixth Semester
TAXATION LAWS AND PRACTICES (BBA-602)

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 a) **State whether the following statements are TRUE or FALSE:**
   a) An Indian company is always resident in India.
   b) Dividend paid by an Indian company outside India is taxable in India in the hands of a recipient.
   c) Casual income received by an assessee is fully exempt.
   d) Uncommuted pension received by Govt. employee is fully exempt from tax.
   e) Overtime allowance is taxable as “profit in lieu of salary”.
   f) Interest on securities is always taxable under the head of income from other sources.
   g) When income of minor child is clubbed with the income of the parent concerned, such parent will be allowed exemption to the extent of actual income clubbed of ‘1500/ per minor child which ever is less.
   h) If the assessee is engaged in the business of growing and manufacturing tea, 40% of the income of such business shall be treated as agricultural income.
   i) Advance tax is always payable in the assessment year after filing the return of income.
   j) Service tax has already been replaced by GST.

   b) **Write short notes on the following:**
      i) Concept of service.
      ii) Meaning of value added tax.
      iii) Agriculture income.
      iv) Casual income.
      v) Clubbing of income.

PART-A

Q.2 a) Write short notes on:
   i) Income.
   ii) Assessee.
   iii) CGST and IGST.

   b) Mr. Ram who was born in India is staying in Canada since 1980. Under Indian income tax act explain any ten incomes which are exempted from tax for him. He came to India on 13.10.2016 and return on 29.03.2017. Determine his residential status for the assessment year 2017-18.

Q.3 a) Discuss the basis of charge under the head income from house property. Discuss the deductions which are available from the net annual value of the house property.

   b) Mr. Mohan is a resident of India. He got capital gain ‘10,500/- from a house which he occupied for two years before the date of sale 31.07.2016. What will be the nature of this income under the head of income from capital gain? Discuss in short provision of such income under the head of income from capital gain.
Q.4  
   a) Discuss the circumstances when income of other persons included only in the Individual’s total income, keeping in mind the provisions under Indian Income Tax Act).  
   b) Write short notes on:  
      Set off of capital losses  
      or  
      Set off of loss from house property  

   **PART-B**

Q.5  
   a) Discuss the steps to computation of total income of an individual.  
   b) Define “agricultural income”. Discuss the incomes which are partially agricultural and partially from business.  

Q.6  
   Write short notes on:  
   a) PAN  
   b) TDS on winning from lottery, crossword puzzle, cardgames.  
   c) Due dates of advance payment of income tax.  
   d) TDS on salaries.  

Q.7  
   a) What was the procedure for registration of dealers under the state VAT law?  
   b) Discuss the nature and objectives of service tax.
Q.1 Answer the following questions:
   a) Define international business.
   b) Write the full form of ASEAN.
   c) Give two powers of World Bank.
   d) Name any two trade blocs.
   e) Define interest rate parity theory.
   f) Write the full form of NAFTA.
   g) Define FDI.
   h) Who gave comparative cost advantage theory?
   i) Give two assistance given by IFC to poor countries.
   j) Give two factors affecting exchange rate.

   **PART-A**

Q.2 Discuss the scope of international business environment. Explain the various components of international business environment in detail.  

Q.3 Define ‘economic integration’. Discuss the various types of economic integrations among countries in Europe, North America and Asia. 

Q.4 Write short notes on:
   a) IMF 
   b) Approaches to international trade. 

   **PART-B**

Q.5 Write short notes on:
   a) IFC 
   b) IDA 
   c) MIGA 
   d) EXIM Bank. 

Q.6 What is a multinational corporation? How is it different from a global company, international company and transnational company? 

Q.7 What is foreign direct investment? Explain its forms.
Q.1 Answer in brief:
   a) Define business organization.  
   b) Define social responsibility of business.  
   c) What is trade?  
   d) Write a brief note on HUF.  
   e) State any two merits of sole proprietorship form of business organization.  
   f) Name various types of co-operative societies.  
   g) Give any two functions of stock exchange.  
   h) CII stands for ________.  
   i) Full form of SEBI ________.  
   j) Define employment.  

UNIT-I

Q.2 What is a business? Discuss the objectives and features of a business in detail.  

Q.3 Define ‘business system’ and ‘business environment’. Discuss the interaction between business system and its environment in detail.  

UNIT-II

Q.4 Define ‘role proprietorship’. Also discuss the objectives and importance of role proprietorship.  

Q.5 Explain the factors that govern choice between sole proprietorship and partnership.  

UNIT-III

Q.6 What is entrepreneurship and discuss its objectives? Also define the process of setting up a business organization in detail.  

Q.7 Write short notes on:
   a) Reasons for choice of a suitable form of business organization.  
   b) Entrepreneurial opportunities in contemporary business environment.  

UNIT-IV

Q.8 Discuss the role and functions of FICCI in detail.  

Q.9 Write short notes on:
   a) Social responsibilities of a business.  
   b) Objectives of SEBI.  

\[ 7 \frac{1}{2} \times 2 \]
End Semester Examination, Dec. 2018  
BBA (General) — Second Semester  
COMPANY ACCOUNTS (BBA-205/2003)  

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  
a) Fill in the blanks:  
i) A ________ is appointed by the court to realize the assets and pay off the liabilities at the time of liquidation.  
i) A company is an ________ body ________ by law with ________ succession and ________.  

b) State whether the following statements are **TRUE or FALSE:**  
i) Incase of oversubscription, shares are allotted on pro-rate basis.  
ii) Debentures are not secured.  
iii) At the time of liquidation, preferential creditors get their money before debenture holders.  
iv) A company can redeem its partly paid shares.  
v) Super profit = Average profit – Normal profit.  

1×5  
c) Answer briefly the following questions:  
i) Define “Underwriting” or “Authorized capital”.  
ii) Define “Liquidation”.  
iii) Define “Statutory companies” with examples.  
iv) Define “Goodwill of company”.  
v) Define “Forfeiture of shares”.  

2×5  

**PART-A**  

Q.2  
What is underwriting? Explain the various modes of winding up of the companies.  

20  

Q.3  
What are the objectives and advantages of winding of the company? How much commission is payable to the underwriters?  

20  

Q.4  
Give journal entries which a made at the time of application of shares, allotment, 1st and 2nd calls, issues of shares to promoters and vendors on purchases of machinery.  

20  

**PART-B**  

Q.5  
What do you understand by liquidators final statement of accounts? When is it prepared and how? Also prepare Performa liquidator’s final statement of account.  

20  

Q.6  
Madras textiles Ltd. went into voluntary liquidation on 31st December 2010, following information is available:  
Cash in hand ₹12,400  
The assets realized:  
Plant and Machinery ₹60,000  
Inventory ₹40,000  
Preferential creditors ₹4,500  
Unsecured creditors ₹1,50,000  
8% Debentures (Interest paid upto 30th June 2010) ₹40,000  
Liquidation Expenses: ₹2,510  

8% Debentures (Interest paid upto 30th June 2010) ₹40,000  
Liquidation Expenses: ₹2,510  

312/5
Q.7 Satyam Ltd. went into voluntary liquidation on 31st December 2010. The assets relieved the following sums:

- Plant and Machinery: ₹80,000
- Furniture: ₹25,000
- Investments: ₹25,000
- Inventory: ₹72,000
- Trade Receivables: ₹28,000

Its liabilities were as under:

- Secured creditors (Secured on Plant and Machinery): ₹30,000
- 12% debentures (Interest paid upto 30th June 2010): ₹40,000
- Unsecured creditors: ₹60,000
- Preferential creditors: ₹15,000
- Share capital 20,000 equity shares of ₹10 each: ₹2,00,000

Expense on liquidation is ₹700. Liquidator’s remuneration 40% on assets realized and 2% on amounts distributed to preferential and unsecured creditors. Debentures were repaid on 31st March 2011. Prepare liquidator’s final statement of accounts. 20
End Semester Examination, Dec. 2018  
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 Fill in the blanks:  
a) EXIM stands for ________.  
b) UTI is a _________ banking financial institution.  
c) The headquarter of world bank is in ________.  
d) E.P.Zs is stand for __________.  

1x4

Whether the following statement are True or False:  
e) EOU stand for European Oriented Unit.  
f) Any country that is member of IMF, will automatically become the member of world bank.  
g) WTO was formed on 1st January, 1995.  

1x3

Answer the following questions in brief:  
h) Write any two components of Indian business environment.  
i) Mention any two features of liberalization.  
j) Explain any two functions of public sectors bank.  
k) Define social responsibility of business.  

2x4

UNIT-I

Q.2 What do you understand by business environment? Discuss the environmental factors which affect the functioning of a business.  

15

Q.3 Define social responsibility of business and give its need. Explain the responsibility of business towards different interested groups.  

15

UNIT-II

Q.4 What do you understand by industrial sickness? What remedial measures are taken to strengthen such sick units?  

15

Q.5 a) Explain the features of new industrial policy.  
b) Write a note on privatization of Indian economy.  

7  
8

UNIT-III

Q.6 Discuss in detail the objectives and features of New Foreign Trade Policy of India.  

15

Q.7 a) Discuss the main problems of India’s international trade.  
b) Explain the role of SEBI.  

7½x2

UNIT-IV

Q.8 Discuss the role of globalization in the growth of Indian economy in detail.  

15

Q.9 Explain the organizational structure of WTO. Discuss the main functions and objectives of WTO.  

15
Q.1 Write short notes on the following:
   a) Marketing v/s selling concept. 3
   b) Product positioning. 2
   c) Target marketing. 2
   d) Retailing. 2
   e) Branding. 2
   f) Any two importance of marketing information system. 2
   g) Publicity v/s Advertising. 2

**UNIT-I**

Q.2 What do you mean by market research? Discuss the process and methods of conducting a market research. 15

Q.3 Write a note on the following:
   a) 4Ps of marketing. 7½
   b) External environmental factors. 2

**UNIT-II**

Q.4 What do you understand by consumer decision making process? Also, describe the factors affecting the decision making process of a consumer. 15

Q.5 Write a note on the following:
   a) Market segmentation. 7½
   b) Business buying behaviour. 2

**UNIT-III**

Q.6 Discuss the different levels of a distribution channel. Also, discuss the functions of a distribution channel. 15

Q.7 Describe the product line and product mix decisions in detail. 15

**UNIT-IV**

Q.8 “Personal selling is the face to face interaction between a buyer and seller”. Discuss personal selling, its objectives and process. 15

Q.9 Write notes on the following:
   a) Online marketing. 7½
   b) Green marketing. 2
End Semester Examination, Dec. 2018  
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  
**a) Fill in the blanks:**

i) “A contract without consideration is ________.”

ii) “All contracts are agreements but all ________ are not contracts.”

iii) A negotiable instrument drawn by minor is ________.

iv) A bill of exchange payable to bearer on demand is ________.

v) A substituted agent is appointed by ________.

vi) The liability of the ________ is the primary liability.

vii) ________ is the unique value for message or content.

**b) Answer in brief:**

i) Mitigati of damages.

ii) Dishonour of negotiable instruments.

iii) Rights of unpaid seller.

iv) Define voidable ‘contract’.

v) Rights of surety against the creditor.

**UNIT-I**

Q.2 a) “A stronger to the consideration can sue but a stronger to contract cannot sue.” Explain.  

b) “A contract caused by unilateral Mistake may be void, voidable or void.” Explain.

Q.3 “An acceptance to be effective must be communicated to the offerer”. Comment on this statement giving exceptions to, if any.

**UNIT-II**

Q.4 Distinguish between a holder and a ‘holder in due course’. Explain fully the privileges granted to a holder in due course under the negotiable instruments Act.

Q.5 Define the term ‘negotiable instrument. What are its essential elements?

**UNIT-III**

Q.6 What is the real test of an agency? Explain various modes of creation of agency in detail.

Q.7 What do you understand by ‘caveat emptor’ under the Sale of Goods Act, 1930? What are the exception to this rule?

**UNIT-IV**

Q.8 Define contract of guarantee. State and explain the circumstances under which a surety is discharged from his liability.

Q.9 a) Explain the liabilities of companies in Information Technology Act.  
b) Explain various issues covered and not covered in Information Technology Act.
End Semester Examination, Dec. 2018  
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.** Marks are indicated against each question.

Q.1  
a) Define Information.  
b) Define MIS.  
c) Name the different ways of making online payments.  
d) How can computer virus be a threat to information system?  
e) The characteristics of well defined system are ________ and ________.  

UNIT-I

Q.2 What is data? How data is different from information? Explain how can information supports a company’s business process and decision making?  

Q.3 What is information system? Discuss the characteristics and components of information system.  

UNIT-II

Q.4 What is MIS? How it is associated with management? Explain with suitable example.  

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

UNIT-III

Q.6 Write short notes on:  
a) Quality control.  
b) Implementation of information system.  

Q.7 What do you understand by term planning? Why is planning important in information system?  

UNIT-IV

Q.8 What are the different threats to information security? What preventive measure should be taken for the same?  

Q.9 Write short notes on:  
a) Types of e-commerce.  
b) E-communication.
End Semester Examination, Dec. 2018
BBA (General / Banking) – Sixth Semester
TAXATION LAWS AND PRACTICES (bba-6001)

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

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

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

a) Income from agriculture is __________. (taxable/tax-free)
b) A company can be a __________. (non-resident/Not ordinarily resident)
c) Any sum received by a member from the HUF is __________. (taxable/example)
d) Monthly pension received by a Govt. employee is __________. (taxable/example)
e) Income is taxable under the head, house property only when the assessee is the __________ of such house property. (owner/caretaker/tenant)
f) The rate of the service tax was __________ of the value of the taxable services. (14%, 2%, 0%)
g) Service tax code is __________ digit alphanumeric code. (15/25/2)
h) VAT as its name suggests, is a tax on __________. (Value creation/value addition/value adjustment)
i) A VAT invoice helps in determining the __________. (Input tax credit/Discount)
j) Winning of lotteries is taxable under the head __________. (Income from salary/Income from other sources)

**Write short notes on:**

k) Service tax.
l) Tax deducted at source.

**UNIT-I**

**Q.2** Write short notes on:

a) Residential status of an individual.
b) Agriculture income and its partial integration.
c) Gross total income.

**Q.3** Discuss the incomes which are exempted for all individuals.

**UNIT-II**

**Q.4** a) Discuss the basis of charge under the head income from house property. Discuss the deductions which can be made from the annual value of the house property.
b) Discuss how allowances are different from perquisites.

**Q.5** a) Can remuneration received by spouse of an individual be clubbed with his/her income? Also, state the provision in this context.
b) Discuss the deductions which a salaried person can avail while calculating the taxable income.

**UNIT-III**

**Q.6** What do you mean by value-added-tax? Discuss the variants of VAT.

**Q.7** What is the procedure for registration of dealer? Explain its provisions under state VAT law.

**UNIT-IV**

**Q.8** What is service tax? In light of GST, discuss merits and demerits of service tax.
Q.9 Write down the provisions related to service tax payment.
End Semester Examination, Dec. 2018
BBA (General / Banking) – Sixth Semester
SYSTEM ANALYSIS AND DESIGN (bba-6002)

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. Marks are indicated against each question.

Q.1 Answer the following:
   a) Define the terms prototype.
   b) “Back up” refers to:
      i) Delays in production of outputs.
      ii) Accumulation of programs in memory.
      iii) Job scheduling failures.
      iv) Name of the above.
   c) Write two advantages of case tools.
   d) What is the significance of the phase risk analysis in spiral model?
   e) What is a decision tree? Explain with a suitable example.
   f) What is questionnaire?
   g) What is the difference between serviceability and functionality?
   h) Define data dictionary.
   i) What is testing?
   j) What are the types of forms?

   1½×10

UNIT-I

Q.2 a) What is SDLC? Explain all its phases.

   15

Q.3 a) Who is a system analyst? Why does the need for a system analyst arise?
   b) Write about the types of CASE tools.

   8
   7

UNIT-II

Q.4 a) Define feasibility study. Explain different types of feasibility study.
   b) What is a decision table? Explain with examples.

   8
   7

Q.5 What is DFD? Explain the symbols used in a DFD. Draw a DFD for a payroll system.

   15

UNIT-III

Q.6 Explain types of cohesion and coupling.

   15

Q.7 a) What are the system acceptance criteria? Explain.
   b) Write a short note on ‘project management’.
   c) Mention the factors that need to be considered while designing reports.

   5
   5
   5

UNIT-IV

Q.8 Who are the role players in the system testing process? How are white box testing and black box testing different?

   15

Q.9 Write short notes on:
   a) Quality assurance.
   b) System maintenance.
   c) System implementation.

   5×3

320/5
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. Marks are indicated against each question.

Q.1 a) Internet has increased the pace of globalization. (True/False)  
b) There is no need of promotional decision in domestic business. (True/False)  
c) What are 4Ps?  
d) Labor and _______ are the two factors in factor endowment theory.  
e) Subsidy is _______ barrier.  
f) Whether specialization is there in the theory of comparative advantage.  
(Decide True/False)  
g) Trade negotiations and dispute settlement are used in the multilateral organizations called _______, _______, __________.  
h) World Bank provides commercial loan. (True/False)  
i) Expand UNCTAD.  
j) Name two trade documents.  

UNIT-I

Q.2 a) Differentiate between domestic and international business.  
b) Explain the process of internationalization of business in detail.  

Q.3 a) What are the basic objectives and determinant of FDI?  
b) Explain turnkey projects as a method of international business entry.  

UNIT-II

Q.4 Explain ‘factor endowment theory’ and ‘product life cycle theory’ in detail.  

Q.5 Explain any two tariff and non-tariff barrier of each. How does these barriers affect the import of any country?  

UNIT-III

Q.6 What are the various methods of international payments? Explain two of them with their merits and demerits in detail.  

Q.7 Write short notes on:  
a) WTO  
b) World Bank.  

UNIT-IV

Q.8 Write short notes on:  
a) Promotional decision.  
b) International logistic decision.  

Q.9 What do you mean by MNC? Discuss strategic orientation of MNCs in detail.  

321/5
End Semester Examination, Dec. 2018
BBA (BANKING) — First Semester
FOUNDATION COURSE IN BANKING AND FINANCIAL SERVICE
(BBA-B-106)

Time: 3 hrs.  Max Marks: 100
Note: Attempt all questions.
• Q.1 to Q.55 carries ONE mark each.
• Other questions marks are mentioned against them.
Q.1 The word “money” is derived from the word ____________.  
  a) Mint.  b) Monseta.  
  c) Moneta.  d) Moresta.

Q.2 The Chinese used ____________ as money.  
  a) Grain.  b) Cattle.  
  c) Cowries.  d) Beads.

Q.3 What is the “Gold Standard”?
  a) Every gold coin is backed by specific amount of currency.  
  b) Every currency is backed by specific amount of any precious metal.  
  c) Every currency is backed by specific amount of gold.  
  d) Gold is used as a means for every transaction.

Q.4 Today the world over, paper money is backed by the promise of the ____________ to pay an equivalent amount in the same paper currency.  
  a) State Banks.  b) Central government.  
  c) Judiciary.  d) Central Bank of the country.

Q.5 Which is the central bank of England?  
  a) Bank of London.  b) Bank of Great Britain.  

Q.6 The three Presidency Banks were:  
  b) Bank of Madras, Bank of Bengal,

Q.7 Which of the following are not the coin series of India?  
  a) The Frozen Series.  
  b) The Decimal Series.  
  c) The Aluminium series.  
  d) The Gold series.  
  Bank of Mumbai.  
  c) Bank of Madras, Bank of Bengal, Bank of Bombay.  
  d) None of the above.

Q.8 The ____________ was formed by the amalgamation of the 3 presidency banks.  
  a) State bank of India.  b) RBI.  
  c) Imperial Bank.  d) None of the above.

Q.9 The first set of nationalisation of banks happened in the year _______ and the second set in _______.  

Q.10 ICICI bank, HDFC Bank, and Axis Banks are ____________ banks.  
  a) Public sector.  b) Private sector.  
  c) Regional rural.  d) Foreign.

Q.11 The word “bank” is derived from the word ____________.
  a) Banquet.  b) Banca.  
  c) Bench.  d) Bill of exchange.

Q.12 Why were banks nationalised?
  a) The government wanted to issue currencies.  
  b) The government wanted to have power.  
  c) The banks were unprofitable.  
  d) The government wanted to provide banking and financial assistance to all.

Q.13 In which year was ICICI merged with ICICI bank?  

Q.14 Which series of coins is presently in use in India?  
  a) The Aluminium series.  
  b) The Naya Paisa Series.  
  c) The Mahatma Gandhi series.  
  d) The Britannia series.

Q.15 Which is the central bank of India?  
  a) Central Bank of India.  b) State Bank of India.  
  c) Imperial Bank of India.  d) Reserve Bank of India.

Q.16 Why did government allow private sector banks to be set up?
  a) They are more profitable.
b) They provide better customer service.
c) They would inject an element of competition in the banking industry.
d) They would provide more jobs.

Q.17 What is intangible money?
   a) Money which cannot be stored.
   b) Money when deposited in the bank.
   c) Money which can be used as a store of value.
   d) Money which can be felt by hand.

Q.18 What is financial intermediation?
   a) Intermediating between the borrower and the lender of funds.
   b) Intermediating between the bank and the borrower.
   c) Intermediating between the government and the lender.
   d) None of the above.

Q.19 What are the risks faced by savers?
   a) Credit, Liquidity, default.
   b) Credit, interest rate, liquidity.
   c) Credit, interest rate, profit.
   d) None of the above.

Q.20 What is the meaning of “portability” of money?
   a) Money has a long life span.
   b) Money needs to be carried by a porter.
   c) Money is easy to carry.
   d) Money can be divided into small units.

Q.21 What is the meaning of “durability” of money?
   a) Money has a long life span.
   b) Money is easy to carry.
   c) Money can be divided into small units.
   d) Money can be used as a medium of exchange.

Q.22 What is credit risk?
   a) Getting funds on credit.
   b) Getting no funds on credit.
   c) Risk of default by the borrower.
   d) Different interest rate in the economy.

Q.23 Money needs to be _________ to be productive.
   a) Stored.
   b) Invested.
   c) Hoarded.
   d) Circulated.

Q.24 What is spread?
   a) Spreading out the risk of money.
   b) Difference between the rate charged to borrowers and the rate paid to depositors.
   c) Distributing the profits among everyone.
   d) All of the above.

Q.25 What is the meaning of unorganised sector?
   a) Regulated by RBI.
   b) Regulated by SEBI.
   c) Unregulated sector.
   d) None of the above.

Q.26 ____________ is the essence of financial intermediation.
   a) Risk management.
   b) Credit management.
   c) Interest rate management.
   d) None of the above.

Q.27 Why were DFIs set up?
   a) To provide financial assistance for setting up various industrial ventures in India.
   b) To provide free credit.
   c) To provide funds to banks to lend.
   d) To concentrate on developments in the state.

Q.28 An individual collects money from a large number of investors and invests in the equity market. What type of product is this?
   a) Insurance.
   b) Mutual fund.
   c) Deposits.
   d) None of the above.

Q.29 Mutual funds invest their resources in which markets?
   a) Capital market.
   b) Money market.
   c) All of the above.
   d) None of the above.

Q.30 What is the difference between banks and NBFCs?
a) NBFCs cannot issue cheque books, bank can.
b) NBFCs cannot participate in the settlement system, banks can.
c) NBFCs cannot accept savings or current deposits payable on demand, like a bank.
d) All of the above.

Q.31 __________, ___________, ___________ are the core principles of banking.
a) Liquidity, Safety, Profitability.
b) Liquidity, Safety, Service Quality.
c) Liquidity, Secrecy, Safety.
d) All of the above.

Q.32 __________ are liability products.
a) Loans. b) Deposits. c) Guarantees. d) Shares.

Q.33 Who fixes Savings account interest rates in banks?
a) RBI. b) Government. c) Banks. d) Indian banks association.

Q.34 EEFC accounts are opened for which class of customers?
a) Importers. b) Exporters. c) NGO. d) Government departments.

Q.35 Banks can pay interest on current account balances of ____________.
a) Regional rural banks and District rural development agency. b) Proprietorship accounts c) HUF. d) Trusts.

Q.36 What is the threshold amount of interest beyond which banks charge TDS?
a) Rs. 5000. b) Rs. 5001. c) Rs. 20000. d) None of the above.

Q.37 What is not true about bank FDs?
a) FDs can be prematurely broken. b) FDs are for a fixed period. c) No loan can be given against FDs. d) TDS is applicable on interest earned.

Q.38 Which is not a feature of RD?
a) Instalment deposited monthly. b) TDS is not applicable on interest earned. c) Can be prematurely encashed. d) Similar to a SIP in mutual fund.

Q.39 Who is a NRI?
a) Person of Indian origin living abroad. b) Foreign citizen who is a spouse of an Indian citizen. c) Indian citizens living abroad for an indefinite period. d) All of the above.

Q.40 What are the features of NRE account?
a) For NRIs only. b) Money can be freely repatriated. c) No tax is deducted on the interest earned. d) All of the above.

Q.41 FCNR account can be opened in which currencies?
a) USD, GBP, EUR, YEN. b) USD, GBP, EUR, INR. c) GBP, EUR, HKD, ITL. d) None of the above.

Q.42 RFC accounts can be opened for:
a) Resident Indians. b) Foreign nationals. c) Returning NRIs. d) None of the above.

Q.43 What is LVR?
a) Loan to value ratio. b) The portion of the value of the asset financed by banks. c) Value of asset less margin. d) All of the above.

Q.44 Banks create charge on various assets. The charge on fixed assets is called:
be any of the following:
  a) Personal guarantee of a third person.
  b) Shares and securities.
  c) Land and building.
  d) All of the above.

Q.46 What is not a feature of consumption loan?
  a) Given for purchase of consumer durable item.
  b) Loan to be repaid in yearly instalments.
  c) Interest is charged on the reducing balance.
  d) Amount to be repaid in the initial years is high.

Q.47 Personal overdrafts and credit cards are given to:
  a) Corporates.
  b) NGOs.
  c) Individual.
  d) Partnership firms.

Q.48 The features of leasing are:
  a) For financing fixed assets.
  b) The bank owns the asset.
  c) Cost of the asset is recovered through rentals.
  d) All of the above.

Q.49 ECS credit is useful when:
  a) There are small number of beneficiaries.
  b) There is only one payment to be made.
  c) Large number of payments need to be made.
  d) Each transaction is of a very high value.

Q.50 A travel card is like:
  a) An ATM card.
  b) A debit card.
  c) Only B.
  d) Both A and C.

Q.51 A transaction is called a “transfer transaction” when:
  a) Both the payer and the payee have accounts in the same branch of different banks.
  b) Both the payer and the payee have accounts in different branches of different banks.
  c) Both the payer and the payee have accounts in the same bank.
  d) None of the above.

Q.52 The difference between a cheque and a bill of exchange:
  a) Cheque is always drawn on a banker.
  b) Cheque can be payable to bearer.
  c) Cheque is payable on demand.
  d) All of the above.

Q.53 Banking through alternate channels:
  a) Saves times for the customer.
  b) Customer always needs to have the latest mobile phones.
  c) Banker needs to send mails to all customers.
  d) Customer has to know English.

Q.54 Banks sell third party products:
  a) To act as a one stop shop for customers.
  b) To earn non-interest income.
  c) Both A and B.
  d) Only A.

Q.55 The services offered by banks as provider of other financial services are:
  a) Collection of taxes and bills, Demat accounts, advisory services.
  b) Collection of taxes and bills, Demat accounts, payment services.
  c) Collection of taxes and bills, Demat accounts, collection services.
  d) Collection of taxes and bills, Demat accounts, credit card services.

Q.56 Fill in the blanks:
  a) Financial Markets can be classified into _____________ and ______________.
  b) Repeat customers spend _________ percent more than newly acquired customers.
  c) It is _____________ for an organisation to assume that if the customers’ complaints are low, the service extended to the customers is of __________ quality.
  d) Two important parts in reflective listening are _____________ and ______________.
  e) Taking ownership makes a ______________ impact on ______________ efficiency.
  f) Taking ______________ means promptly resolving customer queries. 2×10
Q.57  What are the various types of deposits that a customer can open with a bank?  

Q.58  One model for buying behaviours is AIDA, where A, I, D and A stand for?  

Q.59  Write the difference between the organized and unorganized financial sector. Give 3 examples of each  

Q.60  List down five differences between the financial industry of yesterday and today.  

Q.61  List down 5 differences between the Financial Industry of yesterday and today?
End Semester Examination, Dec. 2018
BBA (BANKING) – Fourth Semester
RETAIL BANKING (BBA-b406)

Time: 3 hr. Max Marks: 100
No. of pages: 3

Note: Attempt ALL questions. Marks are indicated against each question.

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 is the role of RBI?

Q.7 List the 3 stages of Money Laundering.

Q.8 What is the changing role of banking sector?

Q.9 What is the difference between Debit Card and Credit Card?

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) RTGS
   b) CRR
   c) KYC
   d) NEFT
   e) SEBI
End Semester Examination, Dec. 2018
BBA (Banking) — Fourth Semester
RETAIL BANKING (BBA-b407)

Time: 1½ hrs.  Max Marks: 75
No. of pages: 2

Note: Attempt all the questions. Marks are indicated against each question.

Q.1 Fill in the blanks:
   a) ECS-credit is useful where there is a _________ debit and _________ credits.
   b) CAP stands for _________ and CIP stands for__________.
   c) Material alteration should be duly _________.
   d) Amount in a deceased account is settled on the basis of __ _____, _______ or _______.
   e) In LCC, the cheque is _________ and is payable at the same location or at the correspondent bank branch.
   f) Order cheques are paid after _________ of the presenter.
   g) In an individual account, authorization can be given by way of _________ and _________.
   h) Banks must ensure _________ of customer’s details except in the case of law and practice.
   i) The full form of RBNL is _________.
   j) _________, _________ and _________ are the three principal negotiable instruments.
   k) A copy of the will certified by the court is called a _________.
   l) A minor is represented by a _________ for all account related transactions.
   m) A usance bill carries _________ days as _________.
   n) _________ and _________ are mandatory requirements for opening accounts of joint stock companies.
   o) Maximum number of partners allowed in banking business are _________.
   p) FATF stands for _________.

Q.2 State whether the following statements are TRUE or FALSE:
   a) The upload of data received from RBI is done so as to credit customer’s account.
   b) The banker will pay a cheque carrying customer’s first signatures in spite of a change given by the customer at a later date.
   c) Forgery is considered attempted if the cheque is signed by the customer but the signatures differ slightly from the bank records.
   d) Existing customers may apply to add/delete someone’s name or transfer/close the account.
   e) The RTGS transaction report can be viewed in Staff Ware.
   f) If a cheque is crossed, cash payment can be made.
   g) The amount of cash to be taken out from the strong-room is based upon the transaction needs anticipated for the day.
   h) Costs are higher when services are centralized.
   i) Only retail customers can avail RTGS facility.
   j) In the case of liquidation of a company, the court appoints an official known as “Receiver”.
   k) In an inward clearing transaction, the drawee bank and the collecting bank are the same.
   l) An undated cheque can be paid any day as deemed fit by the bank.
   m) Retail explosion resulted in increase in the number of accounts and transactions in the bank branches.
   n) Dormant accounts and inactive accounts are prone to frauds and therefore should be handled more carefully.
   o) TAT for centralized banking is low.
Q.3 Select the correct answer:
   a) 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 these.
   b) Which of the following is not a Negotiable instrument?
      i) Bill of Exchange. ii) Cash Memo.
      iii) Cheque. iv) Promissory Note.
   c) Order cheque can be paid only:
      i) To the payee.
      ii) To the payee after identification.
      iii) When endorsed by the drawer.
      iv) Both ii) and iii) above.
   d) Banks can accept interest-free deposits in:
      iii) Recurring deposit. iv) Fixed deposit.
   e) Strong-room keys are retained overnight by the joint-custodians:
      i) With themselves.
      ii) At a nearby branch.
      iii) In a sealed cover with Branch Manager.
      iv) In the defender's safe allotted to them.
   f) Who can approach the bank for revalidation of demand draft?
      i) Beneficiary of DD. ii) Holder of DD.
      iii) Purchaser of DD. iv) Beneficiary and Purchaser jointly.
   g) Which of the following options belongs to indirect taxes?
      i) Service tax. ii) Wealth tax.
      iii) Income tax. iv) Securities transaction tax.
   h) By joint-custody, it is understood that:
      i) Both the joint-custodians are jointly responsible for cash.
      ii) Both of them gain access to the strong-room by turning in their keys.
      iii) Both of them carry the cash together
      iv) None other than the joint-custodians are permitted to handle each activity of the branch.
   i) What is the period of notice given to the drawer of a dishonored cheque to enable him/her to make the payment?
      i) 7 days. ii) 15 days.
      iii) 30 days. iv) 3 months.
   j) What is the maximum amount upto which DDs can be issued against cash?
      i) ₹50000. ii) ₹10000.
      iii) ₹49999 (i.e. < 50000). iv) There is no limit.

Q.4 List the three stages of money laundering.

Q.5 Name any four modes of operation allowed in bank accounts.

Q.6 What are the prerequisites for centralization of processes in a bank?

Q.7 List down 5 reasons for which a cheque can be returned by the bank.

Q.8 Name any 5 documents that are essential for opening a Trust account.

Q.9 Identify the banker-customer relationship in the following type of banking transactions:
   a) Acceptance of deposits by the bank.
   b) Collection of cheques on behalf of the customer.
   c) Carrying out standing instructions of the customers.
d) Safe custody of an article.
e) Payee of a demand draft.
End Semester Examination, Dec. 2018  
BBA (General) / BBA (Banking) – Sixth Semester  
REGULATORY ENVIRONMENT, CAREER BUILDER AND SMAC  
(BBA-b-608)

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

Note: Attempt ALL questions. Marks are indicated against each question.

Q.1  Fill in the blanks:

a) SMS Banking facility consists of _____ alert and _____ alert.
b) _____ deposits are suitable for saving a fixed amount at regular interval.
c) CAP stands for _____ and CIP stands for _____
d) Guidelines governing Money Laundering are stipulated in _____ act  
e) Fixed deposits are repayable after the expiry of the specified term varying from _____ Days to _____ years.
f) KYC stands for _____.
g) Record of identification obtained under AML guidelines is to be retained for _____ years.
h) Customers can be classified into _____, _____ and _____ risk customers.
i) Suspicious transactions should be reported to _____ immediately.
j) IRDA of India regulates _____ sector.
k) LIC Act was passed in the year _____.
l) One Rupee notes and coins are issued by _____.
m) Money Laundering involves specific financial transactions to conceal _____, _____ and _____ of money.
n) Banking Operations are looked after by the _____ Department of RBI.
o) _____ was the chairman of the “Committee on Corporate Governance” set up by SEBI.
p) The 8 Codes of Ethics were put forth by _____.
q) Currently, Banking Ombudsman Scheme _____ (year) is in operation.
r) SEBI Ombudsman takes up complaints specified in Section _____ of SEBI Act. 1×25

Q.2  State whether the following statements are TRUE or FALSE:

a) Securities Contract Regulation Act was enacted in 1956.
b) Setting up of independent Audit Committee is one of the recommendations of KBC.
c) The time limit for filing complaint under BOS is 45 days.
d) SBI is the Central Bank of India.
e) There are 9 codes enunciated by AMFI.
f) AML measures include identification of customer as per KYC norms.
g) MLRO is responsible for reporting suspicious transactions to FIU.
h) Job Card issued by NREGA is a valid document for identification under the expanded Notification of GOI.
i) CIP is a set of processes approved by the Board of a bank.
j) PEPs of foreign origin are medium risk customers.
k) Administrators, Executors, POA/Mandate holders, C.A.s etc. can open accounts in Fiduciary capacity.
l) FMC is the Regulator for Commodity Futures market.
m) RBI commenced its operations on April 1, 1949.
n) IRDA is a regulator for life insurance business only.
o) RBI is the publisher of Monetary Data. 1×15

Q.3  Answer the following:
a) Name 5 specific objectives for which specialized institutions like IRDA, SEBI, PFRDA, FMC etc. have been created. 5
b) List down any five functions of RBI. 5
c) State two broad divisions of financial transactions undertaken through mobile phones. 2
d) Mention any four types of Social Media. 4
e) What are the three categories of cloud deployment models? Also name the three components of cloud computing. 6
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. 4
g) Mention any four methods by which Analytics help the Banking Industry. 4
i) List any five objectives of IRDA Act. 5

Q.4 Match the following:

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Banning of forward trading</td>
<td>1. Document used as proof of address</td>
</tr>
<tr>
<td>2. Administer provisions of the insurance acts</td>
<td>2. SEBI</td>
</tr>
<tr>
<td>3. Exchange manager and controller</td>
<td>3. IRDA</td>
</tr>
<tr>
<td>4. Staff training and maintenance of records</td>
<td>4. RBI</td>
</tr>
<tr>
<td>5. PAN Card</td>
<td>5. AML</td>
</tr>
</tbody>
</table>

Q.5 Select the correct answer:

a) SEBI became functional on -
   i) January 30, 1992 
   ii) January 11, 1993
   iii) January 15, 1992 
   iv) January 15, 1994

b) Which of the following is not the role of RBI as promoter?
   i) Promotion of Cooperative Bank 
   ii) Credit to Priority Sectors 
   iii) Promotion of Import Credit 
   iv) Promotion of Industrial Finance

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) Who among the following cannot lodge a complaint to the Insurance Ombudsman?
   i) Insurer 
   ii) Insured
   iii) A proprietor of a trading concern 
   iv) Managing Director of ABC Ltd.

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

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

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

i) Which of the following documents do not comply with the account opening documentation requirements?
   i) Customer's visiting card     ii) Proof of communication address
   iii) Self-cheque               iv) Pan card or Form 60/61

j) 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

2×10
Q.1 Answer the following questions:
   a) Define money market.
   b) Give the full form of NSDL.
   c) Name any two credit rating agency.
   d) Give two functions of SEBI.
   e) State any two objectives of RBI.
   f) Define dematerialization.
   g) Define mutual funds.
   h) State any two functions of commercial banks.
   i) What are marketable securities?
   j) Define primary market.

   **PART-A**

   Q.2 Discuss the role of Indian financial system.

   **PART-B**

   Q.5 What is stock exchange? Discuss the features and advantages of stock exchange.

   Q.6 Write short notes on:
       a) Functioning of NSDL
       b) Merchant Banking

   Q.7 Explain the meaning, features and the types of mutual funds.
Q.1 Answer the following questions:
   a) Define the term ‘money’.
   b) What do you understand by risk structure of interest returns?
   c) What do you mean by velocity of money?
   d) Define ‘money market’.
   e) Write any two primary functions of money.
   f) What is time deposit?
   g) Define the term ‘demonetization’.
   h) Write any two objectives of monetary policy.
   i) Write any two causes of inflation.
   j) Define the term ‘money lenders’.
   2x10

PART-A

Q.2 Discuss an overview of the Indian financial system. Also, mention its recent developments in detail. 20

Q.3 What are non-performing assets of the banks? What is the criteria to determine NPAs? Suggest measures to solve the problem of non-performing assets. 20

Q.4 a) Explain the independence of markets and interest rates. 10
   b) What do you mean by risk and term structure of interest rates? 10

PART-B

Q.5 a) Discuss the structure of Reserve Bank of India. 10
   b) Explain the reforms in the banking sector in detail. 10

Q.6 a) Explain the basic issues of depository institutions in detail. 10
   b) What is the role of RBI in the Indian banking system? 10

Q.7 a) Discuss the essential and objectives of monetary theory. 10
   b) Write a note on international monetary regimes. 10
Q.1 Define the following terms briefly:
   a) Presentation.
   b) Posture.
   c) E-mail etiquette.
   d) Employment letter.
   e) Resume.
   f) Passive listening.
   g) Scanning.
   h) Feedback.
   i) Pitch.
   j) Skimming.

   \[2\times10\]

**PART-A**

Q.2 a) How is business communication different from personal communication? Explain the different types of communication followed in professional scenario.
   \[10\]
   b) How does grapevine help in making communication effective?
   \[10\]

Q.3 Write short notes on the following:
   a) Reading skills.
   b) Speaking skills.
   c) Listening skills.
   d) Role of communication skills in business.
   \[5\times4\]

Q.4 What role is played by the 7Cs in making communication effective? What is the importance of “KINESICS” and “PROXEMICS” in communication? Explain in detail.
   \[20\]

**PART-B**

Q.5 As the CEO of a company write a circular to the staff of your department to call them for an urgent meeting. Also write an agenda of at least six points to discuss the falling sales of the company, employee absenteeism and employee attitude. Also, write the minutes of the meeting.
   \[20\]

Q.6 a) As a regular customer of Amazon, write a claim letter for the torn T-shirts which were received by you. Specify the size, condition, colour and the inconvenience caused to you.
   \[10\]
   b) Write an application for the job of an assistant manager and along with your qualifications and experience, specify why you think you are best suited for the job.
   \[10\]

Q.7 Write a detailed report about the survey carried out by you to analyze the reason for the falling sales of your product in the market. Also suggest ideas to improve the situation.
   \[20\]
Q.1 Define briefly the following:
   a) Ambiverts.
   c) Synergize.
   e) Persona.
   g) Etiquette.
   i) Hygiene.
   j) Body language.
   b) Agreeableness.
   d) Extroverts.
   f) Influencing.
   h) Grooming.

   2×10

**PART-A**

Q.2 “Personality development is a mix of many factors which influence an individual”. Highlight the factors with examples. Discuss the big five model of personality. 20

Q.3 “Self-Awareness is an important tool to develop personality”. How does it help employees to improve their performance and personality? Discuss with examples. 20

Q.4 a) “Competence mapping is done to select the right candidate for the right job”. Discuss the above statement. 10
   
   b) Who are the four stakeholders of 360° assessment? How does it help the individual? 10

**PART-B**

Q.5 “Problems are an inevitable part of life”. Discuss the stages in problem solving and discuss the different types of stress and suggest ways to deal with them. 20

Q.6 What points should be kept in mind before planning a presentation? What is meant by communication etiquette? Explain with examples. 20

Q.7 Write short notes on the following:
   a) Time management.
   b) Interpersonal skills.
   c) Strategies for gaining power.
   d) Preparing for an interview. 5×4
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. Marks are indicated against each question.

Q.1 Answer in brief:
   a) Define ‘firewall’.
   b) Expand EFT.
   c) What is a virus?
   d) Differentiate between debit card and credit card.
   e) Name two websites of B2C.

   Fill in the blanks:
   f) Transacting online is safe if we have installed ___________. (Virus/fireball)
   g) An example for payment gateway is ____________.
   h) One critical success factor in conducting e-marketing is to create an ____________ website.
   i) ____________ is an example of auction site.
   j) ____________ is the world largest online consumer-generated video posting site.

State whether the following statements are TRUE or FALSE:
   k) The internet allow mass marketing to be replaced by customized marketing.
   l) A traditional business (such as Wal-Mart that have both an online and a physical presence on referred to as clicks and brick.
   m) Amazon is a good example of a business to business e-commerce model.
   n) E-mail is a method of exchanging digital messages from an author to one or more recipients.
   o) Paypal is a payment gateway that allow payment and transfer to funds through internet.

PART-A

Q.2 “E-commerce is a transaction of buying and selling online”. Comment and illustrate its benefits and limitations in detail. 20

Q.3 a) Explain payment gateway mechanism in detail. 15
   b) What are the risk involved in making online payments? 5

Q.4 Write short notes on:
   a) E-governance and its limitation.
   b) 4 C’s of e-commerce.
   c) Types of e-commerce.
   d) Strategies adopted for e-governance. 5x4

PART-B

Q.5 Discuss the different modes of electronic payment system with their advantages. 20

Q.6 a) Define ‘cryptography’. What are different types of cryptography? How cryptography helps in providing security to an online user? 10
   b) What are threats to an online customer? 10
Q.7 Explain the applications of e-commerce in different sectors in detail.
End Semester Examination, Dec. 2018
BBA (General and Banking) – Third Semester
BUSINESS NEGOTIATION SKILLS (BBA-GE-10)

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. Marks are indicated against each question.

Q.1 Write short notes on the following:
   a) ZOPA  
   b) BATNA  
   c) Red teaming  
   d) Aspects of negotiation  

   PART-A  

Q.2 What do you understand by “goal setting”? Identify the process of setting goals as a collaborative process between the negotiation parties.  

Q.3 Highlight the different styles of negotiation. Give examples for each style.  

Q.4 Explain the stages of negotiation and barriers which occur during negotiation. Discuss the two types of negotiations with examples.  

   PART-B  

Q.5 Write short notes on (any two) of the following:
   a) Positional bargaining  
   b) Transactional analysis  
   c) Cross cultural negotiation  

Q.6 Discuss the relation between principled and mixed negotiation. What kind of cultural differences can arise during negotiation?  

Q.7 Highlight with appropriate examples the skills required to be a successful negotiator.
End Semester Examination, Dec. 2018
BBA (Banking) — First Semester
FUNDAMENTALS OF FINANCIAL PLANNING (BBA-IC-106)

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. Marks are indicated against each question.

(Numerical questions require the use of excel formulas. Please write the input values of excel functions in your answer sheet while solving these questions. Please draw a timeline wherever required).

**PART-A**

Q.1 Answer the following questions:
   a) Write down the six steps of financial planning.
   b) What is reverse mortgage?
   c) Explain the rule of 72 and 69.
   d) Explain the CRR (Cash Reserve Ratio).
   e) Explain the characteristics of capital market.  

   4×5

**PART-B**

Q.2 What is behavioral finance? Explain any two common biases.

   20

Q.3 What is annuity? Explain ordinary and annuity due with suitable examples.

   20

Q.4 Ram has joined ABC Ltd. On 01/01/2017. His net monthly salary after deductions is ₹30,000.
   His expenses are as follows:
   Rent ₹5,000 pm.
   Electricity ₹1,000 pm.
   Transportation ₹2,500 pm.
   Food ₹3,500 pm.
   Other expenses ₹1000 pm.
   Assume Ram has taken his flat on rent from 01/01/2017. On 01/01/2017 he has cash in hand of ₹20,000. What will be his cash in hand on 31/12/2017?

   20

Q.5 If Fund A has given the return of 8% p.a compounding quarterly and fund B has given the return of 7% p.a compounding monthly, which fund has given the higher return? Also calculate the effective return of both the funds.

   20

Q.6 The average inflation over the last three years is 5% p.a. You invested Rs. 1 lakh in a security 3 years ago which you have redeemed for Rs. 1.3 lakh. What real returns have you obtained from investment?

   20

   OR

   Explain “Monetary Policy”. How does RBI use the different monetary policy tools to control the inflation.

   20
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.** Marks are indicated against each question.

**PART-A**

Q.1 a) Describe primary and secondary markets.
   b) How do we get the returns from the stock investing? Explain its two components.
   c) What is a book building IPO?
   d) Explain call option
   e) What is future contract? 

**PART-B**

Q.2 Explain (any two) corporate actions in detail from the following:
   a) Stock split.
   b) Bonus share.
   c) Rights issue.

Q.3 Explain the advantage and risk associated with equity investment.

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.

Q.5 Mr. X has purchased 150 shares of stock ABC Ltd @ ₹40 per share. The company has paid a dividend of ₹2 per share. He has sold all the shares @ ₹46 per share. Calculate the total profit on these transactions in rupees and percentage terms.

Q.6 Mr. A has purchased one lot of XYZ Ltd in future contract at the price of ₹235. On expiry, the closing price of the stock is ₹229. Calculate the profit/loss on this transaction. Assume the lot size of 300 and there is no cost involved in the transaction.

OR

Mr. A has purchased one lot of XYZ Ltd at ₹250 put option at the price of ₹25. On expiry, the closing price of the stock is ₹229. Calculate the profit/loss on this transaction. Assume the lot size of 300 and there is no cost involved in the transaction.
End Semester Examination, Dec. 2018
BBA (Banking) — Third Semester
FUNDAMENTAL AND TECHNICAL ANALYSIS (BBA-IC-307)

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. Marks are indicated against each question.

PART-A

Q.1 Answer the following questions:
   a) Explain the EIC approach of fundamental analysis.
   b) Define 4 stages of business cycles and their characteristics.
   c) Explain any lagging economic indicator with an example.
   d) What is Elliot wave theory? Explain it in brief.
   e) Explain the importance of “Volume in Technical Analysis”.

PART-B

Q.2 Explain the two types of charts with suitable diagrams.

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 sectors of the following:
   a) Infrastructure sector.
   b) FMCG sector.
   c) Pharma sector.

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>PEG</td>
<td>0.8</td>
<td>1.2</td>
<td>1.4</td>
</tr>
<tr>
<td>ROE</td>
<td>22%</td>
<td>15%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Which is the suitable company for the investment? Support your answer with proper explanation.

Q.6 Explain cash flow from operations, cash flow from investing activities and cash flow from financing in detail.
End Semester Examination, Dec. 2018  
BBA (General) / BBA (Banking) – Fourth Semester  
INVESTMENT PRODUCTS AND MANAGEMENT (BBA-IC-406)

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**. Marks are indicated against each question.

Q.1 Answer the following:  
a) Name out any four Small Savings instrument.  
b) What is reinvestment risk with respect to Fixed Income instruments?  
c) What is Yield to Maturity (YTM)?  
d) What is the obligation/right of call holder?  
e) Explain the concept of margin in the Futures.  

**PART-A**

Q.2 Explain the different types of Mutual Fund, along with their advantages.  

Q.3 Explain Systematic and Non-systematic risk with examples. How to measure the total risk?  

Q.4 Explain Strategic and Tactical asset allocation. What is the main difference between these two?

**PART-B**

Q.5 Explain the concept Value and growth Investing.  

Q.6 A fund has given the return of 17% p.a and its standard deviation is 6%. Calculate the Sharpe ratio if the risk free return is 5% p.a.  

Q.7 A portfolio consists of three securities A, B and C. The weight of security A, B and C in the portfolio is 50%, 30% and 20% respectively. If the return of security A, B and C is 12%, 20% and 15%, respectively what would be the return of the portfolio?
End Semester Examination, Dec. 2018
BBA (Banking) — Fifth Semester
PRIVATE BANKING (BBA-IC-505)

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. Marks are indicated against each question.

PART-A

Q.1 Answer the following questions:
   a) What is money weighted return?
   b) Explain “Hedge fund”.
   c) What is an alternative investment?
   d) What is a REIT?
   e) What are different approaches to calculate the life insurance need? 4×5

PART-B

Q.2 Explain Private Banking and its importance in Indian market. 20

Q.3 Explain total return, average return and CAGR. Also highlight the major differences between these three. 20

Q.4 Explain the total risk of the portfolio. How we can one calculate the total risk and role of correlation in assessing the portfolio risk. 20

Q.5 Define and explain any three measures to choose the equity mutual fund. 20

Q.6 Explain exchange traded funds (ETF) with suitable examples. Also highlight the major advantages of ETF.

   OR

What are important factors that one look into while choosing the debt mutual fund. Explain it with examples. 20
Q.1 a) **Fill in the blanks:**
   i) ______ data helps to classify customers based on their personality traits and lifestyles.  
   ii) E-cell stands for ______.  
   iii) ______ taking is a balancing act where you are moving towards your goal while being aware that you might fail.  
   iv) Many sales representatives develop ______ for the sales process.  
   v) The process of getting to know your customer is called ______, ______.  
   vi) The founder of Facebook is ______.  

b) **State whether the following statement TRUE or FALSE:**
   i) Entrepreneurs are born, not made.  
   ii) Most successful companies are formed by individuals.  
   iii) An E-cell is meant only for those who want to be entrepreneurs.  

---

**PART-A**

Q.2 a) What is entrepreneurship? Identify six entrepreneurial myths.  

b) Discuss in brief about master and magician traits of entrepreneurship.  

Q.3 What do you understand by E-cell? What does an E-cell do? What are the benefits of joining an E-cell?  

Q.4 What are the principles of design thinking? Explain the design thinking process.  

---

**PART-B**

Q.5 a) What are the barriers in communication?  

b) Explain how to profile customers.  

Q.6 What is risk, resilience and failure? Why do you think it is important to take risks?  

Q.7 What are the main features of personal selling? Write in detail the personal selling process.  

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

a) Entrepreneurship ability is needed even in job also.

b) An individual can run the business enterprise without a team.

c) Entrepreneur is a gambler.

d) One has to be smart and rich to do a business.

e) For effective entrepreneur, one has to be a good listener.

**Fill in the blanks:**

f) Participation in E-call, create ________ skills among students.

g) Successful stories of entrepreneurs help you to gain _________ through other lessons.

h) Left brain of person implies ________.

i) In communication, sender should take care that the receiver ________ the meaning and intent of the message.

j) Demographic data helps to classify customers on the basis of specific and _________ information.

Q.2 Narrate a successful story of any entrepreneur and explain the lessons you draw from his/her story.

Q.3 What is E-call? What is its significance in educational campus? Can you put forth story of some of your E-leaders?

Q.4 What is design thinking? Why do entrepreneur need design thinking? Explain the design thinking process.

Q.5 Explain personal selling concept and process. What are the advantages of personal selling?

Q.6 Why is it important for any entrepreneur to take risk? Differentiate between risk, resilience and failure.
End Semester Examination, Dec. 2018
B. Com (Hons) / B.Com (Hons.) -Industry Integrated / BBA (G) IB /
BBA (GEN) / BBA (BANKING) — Second Semester
ENTREPRENEURSHIP ORIENTATION (BBA-O-05)

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

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions from the remaining out of five questions. Each question carries equal marks.

Q.1 Answer the following questions:
   a) Entrepreneurs are born, not made. (True/False) 1
   b) e-cell leaders are members who lead and manage e-cell. (True/False) 1
   c) Masters are type of entrepreneurs who act as a connecting thread. (True/False) 1
   d) ___________ thinking results in the creation of something new. 1
   e) List the six myths of entrepreneurship. 2
   f) Name three selling techniques. 2
   g) What are different categories of communication? 2

Define the following:
   h) Perception. 2
   i) Customer profiling. 2
   j) Elevator Pitch. 2
   k) Entrepreneurship. 2
   l) Communication. 2x5

Q.2 Explain the Wadhwani 5m model of entrepreneurship along with examples. 20

Q.3 a) What is e-cell? What are the objectives of e-cell? 12
    b) Who are e-leaders? What does an e-leaders do? 8

Q.4 a) What is personal selling? Explain the stages of personal selling in brief. 12
    b) Define show and tell concept. Discuss the three principles of show and tell. 8

Q.5 Explain the risk, resilience and failures. 20

Q.6 Why entrepreneurs need design thinking? Explain the principles of design thinking. 20
End Semester Examination, Dec. 2018
BBA (Gen) / BBA (Banking) – Third Semester
BASICS OF ENTREPRENEURSHIP (BBA-O-06)

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

Note: Attempt any FIVE questions in all. Attempt any FOUR questions from PART-B.
PART-A is compulsory. Marks are indicated for each question.

PART-A
Q.1 State whether the following statements are TRUE or FALSE:
   a) ECV is made by entrepreneurs to showcase their strength, failures and skills.
   b) Mind mapping is used for goal setting, solving problems, revisiting lessons and for weekly plans.
   c) All ideas are not opportunities.
   d) Effectuation is a term to describe entrepreneurial risk effect.
   e) Entrepreneurs target niche markets.

   Fill in the blanks:
   f) A consumption chain is a value chain that you create from the _______ point of view.
   g) Value preposition design is a process to create products and services that perfectly match ________ needs and desires.
   h) A prototype is the __________ version of your product that you show to customers to further refine the product.
   i) MVP is a version of prototype that allows you to collect __________ feedback from your customers with _________ set of features and minimum effort put in. 1x10

PART-B
Q.2 What is ECV? What is its purpose? What are the different components which are to be explained in this E-CV? 10

Q.3 Demonstrate D.I.S.R.U.P.T. model for generating new ideas. Apply D.I.S.R.U.P.T. model to develop your new idea. 10

Q.4 Apprise the three step process of Idea Evaluation. What is one minute elevator pitch? What are the points one has to consider while crafting one minute pitch? 10

Q.5 What do you understand by effectuation? Describe two principles of effectuation. 10

Q.6 Write short notes on the following:
   a) Segmentation and targeting.
   b) Niche marketing.
   c) Value proposition design.
   d) Prototyping.
   e) MVP. 2x5
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Fourth Semester
ORGANIZATIONAL BEHAVIOUR (BCH-002)

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. Marks are indicated against each question.

Q.1 Answer in the following:
   a) What is the focus of organizational behaviour?
   b) Is it necessary to understand human behaviour at work place?
   c) Enlist two differences between team and group.
   d) Define Delphi technique.
   e) What are the challenges to organizational behaviour?
   f) What are the determinants of personality?
   g) What are the characteristics of effective organizational structure?
   h) What are the functions of communication?
   i) State two differences between transformational leader and transactional leader.
   j) What are the sources of power? 1×10

PART-A

Q.2 Define ‘social systems’. Explain the functional problems in social systems. 10

Q.3 How are attitudes formed? What are its characteristics and components? 10

Q.4 Describe the causes of conflict in an organization. Also, discuss about the positive and negative consequences of conflict in an organization. 10

PART-B

Q.5 “All managers must have leadership qualities but all leaders cannot have managerial qualities”. Explain. 10

Q.6 What are the advantages and disadvantages of functional and divisional organizational structures? 10

Q.7 Explain the steps for changing an organizational culture. 10
End Semester Examination, Dec. 2018
B. Com. (Hons.) and Industry Integrated — Sixth Semester
CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY (BCH-009A)

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. Marks are indicated against each question.

Q.1 a) Fill in the blanks:
   i) The two tier system of corporate governance comprises of _______ board and _______ board. 1
   ii) _______ directly seeks the greatest good for the greatest number of people. ½
   iii) Inclination of doing good to self or other like fairness, honesty etc is known as _________. ½
   iv) The ________ model of CSR aims to create loyal relationship with investors, customers, suppliers and other stakeholders. ½

b) State weather the following statements are TRUE or FALSE:
   i) The stewardship model of corporate governance believes that managers are good stewards of corporation for attaining profits. ½
   ii) CSR means sustainable doing good to do well whereas CR means ad-hoc doing good to do well. ½
   iii) Morality is concerned with first order beliefs and practices about good and evil by means of which we guide our behavior. ½

c) Write short notes on the following:
   i) Ethics programs.
   ii) Ethical model of CSR.
   iii) Philanthropy.
   iv) Insider and outsider model of corporate governance. 1½×4

PART-A

Q.2 a) Define the term “Corporate governance” and discuss its scope and benefits of good corporate governance. 5
b) Write short note on the following:
   a) Green governance.
   b) E-Governance. 2½×2

Q.3 a) What do you understand by term “Business ethics”? What are its benefits? 5
b) Discuss three major elements of corporate ethics. Differentiate between the terms ethics, morality and virtue. 5

Q.4 a) Discuss the roles and responsibilities of CEO. Also differentiate between the term management and governance. 10

PART-B

Q.5 What are the functions and duties of the board committee? Also write short notes on advisory committee. 10
Q.6 What is the meaning of corporate social responsibility (CSR) and discuss the environmental issues related with it. 10
Q.7 Discuss the CSR initiatives taken by any one Indian company. Also discuss its role in the field of education. 10
End Semester Examination, Dec. 2018
B.Com (Hons.) and Industry Integrated – First Semester
BUSINESS ORGANIZATION AND MANAGEMENT (BCH-101A)

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. Marks are indicated against each question.

Q.1 Define the following:
a) Business.
b) MNC.
c) Motivation.
d) Span of management.
e) Managerial grid.

Answer in short:
f) Enlist any two limitations of planning.
g) List down the traits of good leaders.
h) State any two qualities of entrepreneurs.
i) Discuss the levels of management.
j) Distinguish between capitalization and decentralization.

2×10

PART-A

Q.2 a) What do you understand by SMEs? Discuss the nature, scope and features of SMEs. 12
b) Explain the interface between business and environment. 8

Q.3 a) What is business plan? Explain the process of preparing business plan report. 12
b) Differentiate between partnership firm and joint stock company. 8

Q.4 a) “management process is considered to consist of certain function”. Elaborate and explain the principles of management. 12
b) What is departmentation? How is it essential for the management of a business enterprise? 8

PART-B

Q.5 "Planning is an intellectual process, the conscious determination of courses of action, the basis of decision on purposes, facts and estimates. “Discuss this statement and identify the steps involved in planning process. 20

Q.6 a) Critically examine Herzberg’s two factor theory. Make comparison between theories of Herzberg and Maslow. 12
b) “Leadership is situational” comment. 8

Q.7 Discuss in brief the barriers of communication and also explain how to overcome these barriers. 20
Q.1 Fill in the blanks:
a) Accounting Standard-6(AS6) refers to _________.
b) Office equipment purchased on credit ________ be recorded in the Purchases Book.
c) Goodwill is a __________ asset.
d) Fixed assets are stated in the balance sheet at their __________ value.
e) The debts written off as bad, if recovered subsequently are credited to ________ account.
f) A credit balance of Income and Expenditure Account denotes ______ of expenses over incomes.  

State whether the following statements are TRUE or FALSE:
g) Under installment payment system, property in goods is transferred to the buyer after the payment of last installment.
h) Under asset accrual method in hire purchase system, depreciation is provided each year on the asset, only to the extent of cash price included in each installment.
i) On admission of a partner, goodwill is paid to the old partners in their sacrificing ratio as a compensation to the old partners for their sacrifice.
j) Under the rule of Garner Vs Murray, the loss arising due to insolvency of a partner is treated as an ordinary loss and shared by solvent partners in their profit sharing ratio.  

Briefly distinguish between the following:
k) Operating Lease and Financial Lease
l) Revaluation A/c and Realization A/c
m) One sided errors and two sided errors
n) Cash Discount and Trade Discount
q) Hire Purchase and Installment Payment System.  

PART-A

Q.2 a) Explain the accounting process in detail.  

b) What do you mean by accounting principles? Explain them in detail.  

Q.3 a) Discuss the meaning and utility of Suspense Account.  

b) Mill and Wright commenced business on 1st Jan. 2009, when they purchased plant and equipment for Rs. 7,00,000/-. They adopted a policy:
   iii) Charging depreciation at 15% per annum on diminishing balance basis.
   iv) Charging full years depreciation on additions.

Books are closed on 31st December every year. Over the years, their purchases of plant have been:

<table>
<thead>
<tr>
<th>Date</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.8.2010</td>
<td>1,50,000</td>
</tr>
<tr>
<td>30.9.2013</td>
<td>2,00,000</td>
</tr>
</tbody>
</table>
On 1.1.2013 it was decided to change the method and rate of depreciation to 10% on straight line basis with retrospective effect from 1.1.2009, the adjustment being made in the accounts for the year ending 31st Dec, 2013. Calculate the difference in depreciation to be adjusted in the Plant and Equipment A/c on 1.1.2013 and show the Ledger Account for the year 2013.

Q.4  a) Distinguish between Capital Expenditure and Revenue Expenditure.

b) The following balances were extracted from the books of M/s Naresh Kumar Siya Ram as at 31st March, 2008:

<table>
<thead>
<tr>
<th>Dr. Balances</th>
<th>Rs.</th>
<th>Cr. Balances</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>5,000</td>
<td>Creditors</td>
<td>7,500</td>
</tr>
<tr>
<td>Debtors</td>
<td>8,000</td>
<td>Bank Overdraft</td>
<td>5,250</td>
</tr>
<tr>
<td>Stock (1-4-2007)</td>
<td>22,600</td>
<td>Capital</td>
<td>25,000</td>
</tr>
<tr>
<td>Furniture</td>
<td>5,000</td>
<td>Sales</td>
<td>1,01,000</td>
</tr>
<tr>
<td>Drawings</td>
<td>575</td>
<td>Provision for bad debts</td>
<td>900</td>
</tr>
<tr>
<td>Motor-Car</td>
<td>3,000</td>
<td>Bills Payable</td>
<td>1,500</td>
</tr>
<tr>
<td>Purchases</td>
<td>72,800</td>
<td>Outstanding Wages</td>
<td>2,185</td>
</tr>
<tr>
<td>Wages</td>
<td>7,500</td>
<td>Returns</td>
<td>430</td>
</tr>
<tr>
<td>Returns</td>
<td>350</td>
<td>Unearned Rent</td>
<td>500</td>
</tr>
<tr>
<td>Salaries</td>
<td>1,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stationery &amp; Printing</td>
<td>465</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bad Debts</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bills Receivable</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent</td>
<td>1,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan @ 3% to Subhash</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(on 1.1.2007)</td>
<td>5,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment</td>
<td>7,900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Short-term)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid insurance</td>
<td>375</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,44,265</td>
<td></td>
<td>1,44,265</td>
</tr>
</tbody>
</table>

Adjustments:

viii) Depreciation on furniture is to be charged @10%
ix) Goods of the value of Rs. 800 were destroyed by fire and insurance company admitted a claim of Rs. 600
x) Sundry Debtors include an item of Rs. 200 for goods withdrawn for personal use and an item of Rs. 300 due from a customer who has become insolvent.
xii) B/R include a dishonored bill for Rs. 260
xii) Provision for doubtful debts is to be maintained at 5% on debtors.
xiii) Outstanding salaries Rs.400
xiv) Stock on 31st March, 2008 was Rs. 12,000

From the above information, prepare Trading and Profit and Loss A/c for the year ended 31st March, 2008 and a Balance sheet as at that date.

**PART-B**

Q.5  a) Differentiate between gaining ratio and sacrificing ratio.

b) Discuss the method of treatment of goodwill at the time of retirement of a partner.

c) X and Y are partners in a firm sharing profits in the ratio 5:3. On March 1, 2014 they admitted Z, their manger for the past ten years as a new partner. The new profit sharing will be 4:3:2. Z brought in Rs 1,00,000 in cash as his share of capital but could not bring any amount for good will in cash. The firm’s goodwill on Z’s admission was valued at Rs. 1,80,000. X and Y decided that Z can bring his share of premium for goodwill later or it can be adjusted against his share of profits. At the
time of Z’s admission, goodwill existed in the books of the firm at Rs.2,40,000. You are required to
i) Pass necessary journal entries in the books of the firm on Z’s admission.
ii) Identity the value fulfilled by X and Y.

Q.6  a) Differentiate between Dissolution of Partnership and Dissolution of Partnership Firm.  
 b) What is purchase consideration? How is it calculated in case of sale of partnership firm to a company?  
 c) A, B and C were in partnership sharing profits and losses in the ratio of 3:2:1. The Balance Sheet of the firm as at the date of dissolution was as follows:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Rs</th>
<th>Assets</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Creditors</td>
<td>22,000</td>
<td>Cash at bank</td>
<td>7,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>12,000</td>
<td>Sundry Debtors</td>
<td>20,000</td>
</tr>
<tr>
<td>Capital Accounts:</td>
<td>1,34,000</td>
<td>Less: Provision for</td>
<td>19,000</td>
</tr>
<tr>
<td>A  84,000</td>
<td></td>
<td>Doubtful Debts:</td>
<td>1000</td>
</tr>
<tr>
<td>B  50,000</td>
<td></td>
<td>Stock</td>
<td>28,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Furniture</td>
<td>6,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Plant and machinery</td>
<td>34,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Buildings</td>
<td>60,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Capital A/c-C</td>
<td>14,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,68,000</td>
<td></td>
<td>1,68,000</td>
</tr>
</tbody>
</table>

Plant and Machinery was sold for Rs. 23,420 and building was sold for Rs. 33,200. Stock was sold for 20% less than its book value. Bad Debts amounted to Rs. 1,620. Furniture was taken over by A for Rs. 4,500. Discount of Rs. 800 is received on payment to creditors. Outstanding creditors not provided for amounting to Rs. 2,500 wer also paid. The expenses of realization amounted to Rs. 1,200. C become insolvent and he could pay only 20 paisa in a rupee. Prepare ledger accounts to close the books of the firm following Garner Vs. Murray Rule.

Q.7  a) What do you mean by lease financing? Discuss its advantages and disadvantages in detail.  
 b) Give any six differences between hire-purchase system and credit sale.  
 c) Give journal entries in the books of hire-purchaser and hire-vendor in case of Total Asset Value Method under hire-purchase system.
Q.1 Objective type questions:
   a) Which of the following are qualitative characteristics of financial statements?
      i) Materiality   ii) Accrual basis
      iii) Comparability  iv) Going Concern
   b) The concept of substance over form is described by which of the following statements?
      i) Showcasing the economic reality of the transaction
      ii) The concept of substance over form is applied to reflect the true intent or nature of the transaction
      iii) Legal form takes precedence over the substance of the transaction
      iv) Income from the sale of goods is not recognised automatically at the stated effective date of the contract if the significant risks and rewards of ownership of the goods have not been transferred to the buyer.
   c) Accrual Basis of accounting refers to recording of transactions and events, only if the cash relating to such transactions has been received and paid.
      i) True     ii) False
   d) Which of the following statements best describes GAAP?
      i) GAAP is a set of policies that only specifies disclosure requirements under various transactions
      ii) GAAP is a single accounting rule, rather than being an aggregate of many rules on how to account for various transactions
      iii) GAAP are a combination of authoritative standards, set by standard setting bodies, and set of uniform accounting principles.
      iv) GAAP assists in consistent reporting of financial information
   e) X received commission from PQR Limited by cheque. Which statement is most appropriate?
      i) Debit Bank A/C (Real Account) and Credit Commission A/C (Personal Account)
      ii) Credit Bank A/C (Real Account) and Debit Commission A/C (Personal Account)
      iii) Debit Bank A/C (Real Account) and Credit Commission A/C (Nominal Account)
      iv) Debit Bank A/C (Capital Account) and Credit Commission A/C (Income Account)
   f) Which of the following is an artificial personal account?
      i) Land Account     ii) Goodwill Account
      iii) Bank Account     iv) Furniture Account
   g) Match the following:
      | i) X purchased goods worth ₹20,000 for cash. | 1) Decrease in liabilities and decrease in assets. |
      | ii) X started business with ₹10,00,000 capital. | 2) Movement up and down in assets side of the balance sheet only. |
      | iii) Repaid loan of ₹5,00,000 through cheque. | 3) Increase in assets and increase in capital. |
h) Revenue Reserves are the reserves which are created out of capital profits, True or False?
   i) True  ii) False

i) Reserve capital refers to that part of Company’s uncalled capital which is called up only at the time of winding up of the company, True or False
   i) True  ii) False

j) Capital reserve can be used for distribution of dividend, True or False?
   i) True  ii) False

k) Mr. Y (an Accountant) suggests following accounting treatment for “Prepaid expenses already appearing in the Trial Balance”:
   i) Adjusting entry to be passed: Debit Prepaid expenses account and Credit Respective expenses Account

   Indicate whether the accounting treatment suggested above is correct or not:
   i) Yes  ii) No

l) Irrecoverable doubtful debts should be written off to the Profit and Loss Account. This statement is True or False?
   i) True  ii) False

m) Unearned Income A/c appears under the head Current Liabilities on the Liabilities side of Balance Sheet, True or False?
   i) True  ii) False

n) What is the entry recorded for Return Inwards?
   i) Customer A/c   Dr. To Return Inwards A/c
   ii) Return Inwards Dr. To Supplier A/c
   iii) Supplier A/c Dr. To Return Inwards A/c
   iv) Return Inwards Dr. To Customer A/c

o) While calculating, cost of goods sold, which of the following is considered?
   i) Direct and indirect income  ii) Direct expenses, sales
   iii) Direct expenses, purchases  iv) Indirect expenses

p) While transferring accounts of indirect income and gains, profit and loss account would be credited:
   i) True  ii) False

q) Closing stock is presented on credit side of trading account if already considered in the calculation of cost of goods sold:
   i) True  ii) False

r) If bad debts are given as a part of an adjustment:
   i) Show on the debit side of profit and loss account as well as on the credit side of assets in balance sheet
   ii) Show on the debit side of profit and loss as well as on the debit side of assets as a deduction from ‘Debtors’ in balance sheet
   iii) Show on the debit side of assets as a deduction from ‘Debtors’
   iv) Only presented on the debit side of the profit and loss account

s) Receipts and Payment A/c for the year Dec 31, 2014

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Payments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To opening balance b/d</td>
<td>250</td>
<td>By salaries</td>
<td>1050</td>
</tr>
<tr>
<td>To subscriptions 2013 – 100</td>
<td>555</td>
<td>By general expenses</td>
<td>200</td>
</tr>
<tr>
<td>2014 – 400</td>
<td></td>
<td>2015 – 55</td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>-------</td>
<td>-----------</td>
<td>-------</td>
</tr>
<tr>
<td>To sale of old papers</td>
<td>50</td>
<td>By rent paid</td>
<td>150</td>
</tr>
<tr>
<td>To profit from entertainment</td>
<td>595</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

i) Club has 25 members each paying an annual subscription of ₹20. Subscription outstanding on 31 Dec, 2013 were to value ₹140/-.  
Calculate the value of salaries and subscriptions that will come in the Income and Expenditure Account for year 2014  
i) Salary-₹950 and Subscription-₹500  
ii) Salary-₹1,150 and Subscription-₹500  
iii) Salary-₹950 and Subscription-₹900  
iv) Salary-₹1,150 and Subscription-₹900  
t) Which of the following is not a type of donation?  
i) Honorarium ii) General donation iii) Specific donation iv) Legacy  

Q.2  
a) What are the elements of Balance sheet?  
b) Explain the approaches used in double entry system of book keeping?  
c) What is voucher? Explain the contents of voucher?  
d) What are direct expanse? Give examples.  

Q.3  
a) Explain commonly used measurement bases for measuring elements of financial statements?  
b) What do you mean by prepaid expenses? Explain the accounting treatment and disclosure requirements with regard to prepaid expenses?  

Q.4  
a) From the following particulars prepare a Bank Reconciliation Statement as on 30th June, 2001 and ascertain bank balance as it would appear in Cash Book.  
ii) Interest of ₹250 has been debited in the pass book, but has not been entered in the cash book.  
iii) Cheques issued but not cashed, prior to 30th June, 2001 amounted to ₹1,500.  
iv) Club bill directly debited to the bank account not yet reflected in cash book of ₹2,700.  
v) Cheques paid into bank, but not cleared and credited before 30th June, 2001 of ₹2,500.  
v) Interest on investment collected by the bankers and credited in the Pass Book, not yet entered in Cash Book amounted to ₹1,800.  
b) Pass the necessary journal entries to rectify the below transactions.  
i) Discount of ₹25 allowed by Anand has not been entered in the Cash Book. Though Anand’s account has been debited correctly.  
ii) A Sale of ₹159 to Kohli has been debited to his account as ₹195.  
iii) Purchase of ₹251 from Gopal and Co. has been entered in the Purchases Book as ₹215.  
iv) Repairs of Motor Van, costing ₹374, have been debited to Motor Van account as ₹174.  
v) A Sporting Gun, costing ₹300, purchased for the personal use of proprietor has been debited to General Expenses account.
Q.5   a) From the following balances extracted from the books of accounts of Mr. Arup Gulati, prepare a trading and profit and loss account for the year ended 31st March, 2018.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount (₹)</th>
<th>Particulars</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital</td>
<td>27000</td>
<td>Rent and rates</td>
<td>360</td>
</tr>
<tr>
<td>Investments</td>
<td>5000</td>
<td>Debtors</td>
<td>12400</td>
</tr>
<tr>
<td>Motor Van</td>
<td>21000</td>
<td>Creditors</td>
<td>11640</td>
</tr>
<tr>
<td>Loan (Cr.)</td>
<td>6000</td>
<td>Provision for doubtful debts</td>
<td>1200</td>
</tr>
<tr>
<td>Stock (January 1, 2018)</td>
<td>12640</td>
<td>Drawings</td>
<td>8200</td>
</tr>
<tr>
<td>Wages</td>
<td>5400</td>
<td>Purchases</td>
<td>64800</td>
</tr>
<tr>
<td>Carriage</td>
<td>1320</td>
<td>Sales</td>
<td>140000</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>7570</td>
<td>Building</td>
<td>29500</td>
</tr>
<tr>
<td>Discount allowed</td>
<td>820</td>
<td>Income-tax</td>
<td>3200</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>6250</td>
<td>Bad debts</td>
<td>500</td>
</tr>
<tr>
<td>Furniture</td>
<td>6800</td>
<td>Interest on investments</td>
<td>420</td>
</tr>
<tr>
<td>Loan Interest</td>
<td>500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Adjustments
i) Stock at hand on 31st March, 2018 was ₹15,300 (including stationery stock ₹340)
ii) Purchases include purchase of stationery ₹760.
iii) The loan was taken on 1st July, 2017 at 15% per annum.
iv) Provide 5% on debtors for discount and 7.5% for doubtful debts.
v) Write off 5% depreciation on building, 10% on motor van and 15% on furniture.
vi) The opening stock includes stationery worth ₹260.

b) Prepare the balance sheet as on 31st March 2018 using the information given in question no. 5 (a)

Q.6   a) From the following particulars and the notes given relating to the Country club, prepare the Income and Expenditure Accounts of the Club for the year ending 31st March 2018:

<table>
<thead>
<tr>
<th>Receipts and Payment Account</th>
<th>Amount (₹)</th>
<th>Payments</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance in hand 1.4.2017</td>
<td>7,500</td>
<td>General expenses</td>
<td>3,600</td>
</tr>
<tr>
<td>Subscription</td>
<td>23,550</td>
<td>Purchase of new equipment</td>
<td>6,000</td>
</tr>
<tr>
<td>Locker rents</td>
<td>1,260</td>
<td>Expenses on dances and socials</td>
<td>9,600</td>
</tr>
<tr>
<td>Receipts from dances and socials</td>
<td>13,140</td>
<td>Repairs and decorations to club house</td>
<td>4,500</td>
</tr>
<tr>
<td>Sale of old lawn-mower</td>
<td>600</td>
<td>Rent of ground</td>
<td>12,000</td>
</tr>
<tr>
<td>Sale of equipment</td>
<td>1,500</td>
<td>Secretarial expenses</td>
<td>2,400</td>
</tr>
<tr>
<td></td>
<td></td>
<td>balance in hand</td>
<td>9,450</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>47,550</td>
</tr>
</tbody>
</table>

On 1st April, 2017 the club owned a Club House costing ₹90,000, equipment valued at ₹7,500, a mower valued at ₹900. The club owed dance expenses ₹1,170 and secretarial expenses ₹750. Subscriptions in arrear were ₹1,050 and received in advance ₹600.

At 31st March, 2018, in addition to the Club House, equipment was valued at ₹10,500. The Club owed dance expenses ₹660 and secretarial expenses ₹1,350. Subscriptions outstanding were ₹750 and received in advance were ₹1,500.

b) Using the information given in question no.6 (a), prepare the Balance sheet of the Club as on 31st March 2018.

10
Q.1 Answer the following questions:
   a) What is HDI?
   b) Name the act by which MRTP act is replaced.
   c) State importance of government as a promoter of business.
   d) What is cultural transmission?
   e) What is structural change?
   f) State two remedial measures taken by the government for sick industries.
   g) Enlist two differences between balance of trade and balance of payments.
   h) What is external debt sustainability?
   i) Define sustainable economic development.
   j) Enlist two reasons for the introduction of reforms in India.

**PART-A**

Q.2 “Business is the product of environment” explain. Also discuss the nature of relationship between business and environment.

Q.4 “Changing role of government carries significant implications for business” explain.

Q.5 Critically examine the performance of public sector in India.

**PART-B**

Q.5 Explain “EXIM Policy 2015-20”.

Q.6 Explain nature and causes of globalization in India. What are the challenges faced by business in globalized world?

Q.7 Discuss economic reforms in India in the light of social justice.
End Semester Examination, Dec. 2018  
B. Com (Hons.) and Industry Integrated – First Semester  
BUSINESS LAWS (BCH-104 / BCH-104A)  

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  
**State whether the following statements are TRUE or FALSE:**  
a) An offer can be revoked at any time before its acceptance as against the offer.  
b) A contract of insurance is a contingent contract.  
c) In general, the goods remain at the seller’s risk until property therein is transferred to the buyer.  
d) The Negotiable Instruments Act is applicable to whole of India.  
e) Cyber crime is not defined by Information Technology Act, 2000.  
f) Audit is mandatory for all kind of LLP.  

**1×6**  

**Fill in the blanks:**  
g) Total number of parties involved in a bill of exchange are _________.  
h) According to section 67 Information Technology Act, 2000, there is fine of upto Rs. ________ for publishing obscene material in electronic form.  
i) Maximum numbers of partners in an LLP are _________.  
j) Condition as to wholesomeness is applicable in case of _________.  
k) Wagering agreement is considered illegal in two states i.e. _________.  

**1×5**  

**Solve the following practical problems:**  
l) X agrees to pay y ₹50,000 and in consideration y agrees to upload 100 bags of rice in a truck in ten minutes. Is it a valid contract?  
m) Ravi selected certain furniture in a shop. The price is settled. He arranged for delivery and agreed to be paid within seven days of delivery. The furniture was destroyed by fire in the same evening, without fault of either party. Is Ravi liable to pay the price?  
n) Ajay contracted with Vijay for sale of 500 bales of cotton, at a certain price to be paid on delivery. Ajay breached the contract. Is Vijay entitled to receive compensation from Ajay and how much?  

**3×3**  

**PART-A**  

Q.2  
a) “A minor’s agreement is absolutely void”. Explain the statement with suitable examples.  

**14**  
b) What is under influence? State the effects of undue influence?  

**6**  

Q.3  
a) Define the term ‘quantum merit’. When does the claim arise on the basis of quantum merit?  

**7**  
b) What is agency by ratification? State the requisites of a valid ratification.  

**7**  
c) What is a continuing guarantee? When can it be revoked?  

**6**  

Q.4  
a) Who is an unpaid seller? Discuss the various rights of an unpaid seller under the sales of Goods Act, 1930.  

**14**  
b) ‘Risk Prime facie passes with property’. Comment.  

**6**  

364/5
PART-B

Q.5  ‘A holder in due course gets a little free from equities’. Explain the statement and discuss the various privileges of a holder in due course.  

Q.6  a) What is meant by ‘designated partners’? Discuss the provisions as under LLP Act, 2008 for appointment of a designated partner in an LLP.  
b) What are the consequences of winding up by NCLT?  

Q.7  a) How is “Cyber Appellate Tribunal” established? What are its powers under Information Technology Act, 2000?  
b) Who is an information disseminator? Discuss various duties of an information disseminator under RTI Act, 2005.
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) - Industry Integrated – First Semester
MICRO ECONOMICS (BCH-105)

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 Answer the following questions:

a) What are the properties of the following demand function \( Q_x = \frac{8}{P_x} \).

b) Distinguish between increase in supply and expansion of supply.

c) Write at least four properties of indifference curve.

d) Define isoquant curve.

e) What is terms expansion path?

f) Total cost equals ______ plus variable cost.

g) Distinguish between pure and perfect competition.

h) Tell the effects of price discrimination.

i) What is product differentiation?

j) What do you mean by selling costs?

2x10

PART-A

Q.2 a) Calculate cross-elasticity of demand between lemon (Z) and tea (X) from the following data and comment on the relationship between the two:

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Before</th>
<th>After</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Price</td>
<td>Qty.</td>
</tr>
<tr>
<td>Lemon (Z)</td>
<td>10</td>
<td>20</td>
</tr>
<tr>
<td>Tea (X)</td>
<td>20</td>
<td>40</td>
</tr>
</tbody>
</table>

b) Using indifference curve analysis, show that a consumer will be better off, if given a cash grand instead of an excise subsidy linked to the consumption of a particular good.

Q.3 a) What are the main characteristics of Isoquants? Explain the producer’s equilibrium using isocast line and isoquants.

b) Explain the law of variable proportions. Explain various stages of this law with the help of a table and diagram.

Q.4 a) What is meant by Total Cost, Average Cost and Marginal Cost? Explain the relationship between AC and MC with the help of schedule and diagram.

b) Bring out clearly the difference between internal and external economics of scale.

PART-B

Q.5 a) Analyse the conditions in which the firm and the industry will be in equilibrium in the short-run and long-run under perfect competition.

b) Draw the supply curve of a firm and industry under perfect competition in long run.
Q.6 Write short notes on following:
   a) Conditions of equilibrium in monopoly.  
   b) Price discrimination.  
   c) Dumping.  

Q.7 Explain Cournot Duopoly Model.
Q.1 State whether the following statements are TRUE or FALSE:
   a) Consumer is in equilibrium when he minimizes his satisfaction.
   b) Market supply is the sum total of supply of a commodity by all the producers in the market.
   c) Production function shows the relationship between inputs and output.
   d) Opportunity cost does not refers to money payments.

   Fill in the blanks:
   e) If 10% reduction in the price of ice-cream causes a 15% increase in quantity of ice-cream demanded then elasticity of demand is __________.
   f) An indifference curve is a curve to shows different combinations of __________ commodities yielding equal __________ to the consumers.
   g) Marginal rate of substitutions (MRS_{XY})= __________ divided by __________.
   h) Average cost is the cost __________ unit of output.

PART-A

Q.2 a) From the demand schedule given below, calculate price elasticity of demand from point A to C and C to A:

<table>
<thead>
<tr>
<th>Point</th>
<th>Price</th>
<th>Demand</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>7</td>
<td>500</td>
</tr>
<tr>
<td>B</td>
<td>6</td>
<td>700</td>
</tr>
<tr>
<td>C</td>
<td>5</td>
<td>1250</td>
</tr>
</tbody>
</table>

   b) Draw and explain the shapes of indifference curve in the following situations:
      i) X and Y are perfect substitutes.
      ii) X and Y are perfect compliments.

Q.3 a) Distinguish between "returns to a factor" and "returns to a scale".
   b) Write a note on "economics of scale".

Q.4 a) Calculate TVC, AFC, AVC, ATC and MC from the data given below:

<table>
<thead>
<tr>
<th>Output</th>
<th>Total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>1</td>
<td>120</td>
</tr>
<tr>
<td>2</td>
<td>136</td>
</tr>
<tr>
<td>3</td>
<td>145</td>
</tr>
<tr>
<td>4</td>
<td>164</td>
</tr>
<tr>
<td>5</td>
<td>195</td>
</tr>
<tr>
<td>6</td>
<td>252</td>
</tr>
</tbody>
</table>

   b) Why the short run average cost curve is U shaped?

PART-B
Q.5 “In perfect competition market structure, a firm may suffer losses or make profits only in short run equilibrium but not in long run equilibrium”. Describe this statement.

Q.6 a) Distinguish between perfect competition and monopoly.
b) Can a monopolist increase his profit by adopting the policy of price discrimination? Comment.

Q.7 Write short notes on:
a) Characteristics of oligopoly.
b) Short run equilibrium condition for a firm under monopolistic competition.
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 Short answer questions:

a) Define equal and equivalent sets.
b) What do you mean by lower triangular matrix?
c) Integrate: \( \int x^7 \, dx \)
d) Write formula for present value of annuity.
e) Differentiate: \( (2x^3 + 8x + 3)' \).
f) If \( A = \begin{bmatrix} 1 & 2 \\ 3 & -1 \end{bmatrix} \) and \( B = \begin{bmatrix} 2 & 4 \\ -1 & 3 \end{bmatrix} \); find \( A \times B \).
g) Define power of a set.
h) If \( A = \{2, 3, 4, 5, 6\} \) and \( A = \{4, 5, 6, 7, 8\} \); find \( A - B \).
i) Write two steps used for graphical method in LPP.
j) What do you mean by singular matrix?

PART-A

Q.2 a) If \( A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix} \); then show that: \( A^2 - 5A + 7I = 0 \).

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: \( A \cdot (adj \cdot A) = (adj \cdot A) \cdot A = |A| \cdot I_3 \).

c) Solve the following system of linear equations by using matrix method:
\[
\begin{align*}
x + 3y + 4z &= 7 \\
4x + 2y + 3z &= 10 \\
x + y + z &= 3
\end{align*}
\]

Q.3 a) At what rate of interest per annum will ₹2000 amount to ₹2205 in 2 years, compounded annually?

b) Find the difference between simple interest and compound interest on ₹15000 at 12% per annum for 3 years, compounded annually.

c) The difference between S.I and C.I for a certain sum of money is ₹18 at 6% per annum for 2 years, find the principal.

Q.4 a) If \( y = \left( \frac{x^2 + a^2}{x} \right)^n \), then prove that:
\[
\frac{dy}{dx} = \frac{xy}{\sqrt{x^2 + a^2}}
\]

b) Verify that \( \frac{dy}{dx} \cdot \frac{dx}{dy} = 1 \); if \( ax^2 + 2hxy + by^2 = 0 \)
c) If \( y = x^{e^{-x}} \), show that \( \frac{dy}{dx} = \frac{y^2}{x(1 - y \log x)} \).

**PART-B**

Q.5 a) If \( u = \left( x^2 + y^2 + z^2 \right)^{\frac{1}{2}} \); prove that: \( \frac{\partial^2 u}{\partial x^2} + \frac{\partial^2 u}{\partial y^2} + \frac{\partial^2 u}{\partial z^2} = \frac{2}{u} \).

b) Evaluate: \( \int \frac{5x^2 + 18x + 17}{(x+1)^2(2x+3)} \, dx \).

c) Evaluate: \( \int \frac{1}{x(1 + \log x)^2} \, dx \).

Q.6 a) Solve the given LPP by graphical method:

\[
\begin{align*}
\text{Min} & \quad z = 3x_1 + 5x_2 \\
\text{Subject to} & \quad -3x_1 + 4x_2 \leq 12 \\
& \quad 2x_1 - x_2 \geq -2 \\
& \quad 2x_1 + 3x_2 \geq 12 \\
& \quad x_1 \leq 4; \ x_2 \geq 2 \ \text{and} \ x_1, x_2 \geq 0
\end{align*}
\]

b) What do you mean by linear programming problem? What are the assumptions, advantages and requirements of an LPP?

Q.7 a) If \( A = \{1, 2, 3, 4\}, B = \{2, 4, 6\}, C = \{1, 2, 5\} \):

Compute: i) \( (A - B) \times (B - C) \)

ii) \( (A \times B) \cap (C \times B) \)

iii) \( (A \times B) \cup (A \times C) \)

b) In a class there are 38 students studying Mathematics, 43 Accounts, 42 Economics, 17 Mathematics and Accounts, 20 Accounts and Economics, 11 Mathematics and Economics and 7 Mathematics, Account and Economics. Find, how many students studying:

i) Accounts and Economics but not Mathematics.

ii) Accounts or Economics but not Mathematics.

iii) Accounts but not Mathematics.

iv) How many students are there in the class.

c) Prove that: \( (A \cup B) - C = (A - C) \cup (B - C) \) for the sets \( A, B \) and \( C \).
Q.1 Answer the following questions:

a) Macroeconomics deals with the functioning of the economy as __________.

b) Distinguish between personal income and disposable income.

c) In a two sector world, the two alternative conditions for macroeconomics equilibrium are __________ and __________.

d) If $C = 100 + 0.25y$, the value of MPC is __________ and the saving function is __________.

e) GDP_{MP} = __________.

f) What are the instrument of Fiscal policy?

g) IS-LM model was developed by __________ in the year __________.

2×10

PART-A

Q.2 a) Macroeconomics deals with the functioning of the economy as a whole, including how to economy’s total output of goods and services and its total employment of resources are determined and what cause these totals to fluctuate? “Discuss this statement”.

b) Explain the concept of the consumption function with the help of numerical examples and diagrams. How is it related to multiplier?

10

10

Q.3 a) Discuss the circular flow of income in a four sector economy. Explain the importance of leakages and injections in it.

b) From the following data for an economy, compute the value of GNP, NNP, personal income and disposable income.

(₹ in Crore)

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>GDP at factor cost</td>
<td>36452.00</td>
</tr>
<tr>
<td>Indirect taxes</td>
<td>3864.00</td>
</tr>
<tr>
<td>Subsidies</td>
<td>337.00</td>
</tr>
<tr>
<td>Depreciation</td>
<td>2217.00</td>
</tr>
<tr>
<td>Current surplus of govt. enterprise</td>
<td>644.00</td>
</tr>
<tr>
<td>National debt interest</td>
<td>216.00</td>
</tr>
<tr>
<td>Govt. transfer payments</td>
<td>701.00</td>
</tr>
<tr>
<td>Corporate taxes</td>
<td>370.00</td>
</tr>
<tr>
<td>Undistributed profits</td>
<td>193.00</td>
</tr>
<tr>
<td>Personal and direct taxes</td>
<td>883.00</td>
</tr>
<tr>
<td>Personal income</td>
<td>33945.00</td>
</tr>
</tbody>
</table>

10

Q.4 Derive the aggregate demand curve and the aggregate supply curve for the economy. Show diagrammatically that the equilibrium of aggregate real output is determined by the intersecting of these two curves.

20

PART-B
Q.5  a) What are effects of inflation and how can inflation be controlled?  
   b) Explain Phillips curves.  
   c) Discuss the various types of unemployment.  

Q.6  a) Explain the concept of macroeconomic policy and discuss its goals or objectives.  
   b) What is meant by monetary policy in the context of an underdeveloped economy?  

Q.7  a) Suppose consumption and investment function are given as:  
      \[ C = 20 + 0.5y \]
      and \[ I = 200 - 2000i \]  
      Find equilibrium level of income at interest rates 8%, 6% and 5%.  
   b) Distinguish between the product and the money markets? Explain the interdependence of the two markets? How does it matter in the determination of the general equilibrium?
End Semester Examination, Dec. 2018  
B. Com (Hons.) and Industry Integrated – Second Semester  
CORPORATE LAWS (BCH-205/BCH-205A)

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) DIN stands for __________.

b) A company comes into existence from the data of __________.

c) __________ is the proportion of total directors that can be given permanent appointment in the company.

d) The first annual general meeting of the company must be held within __________ from the date of closing of the first financial year.

e) The dividends must be paid within __________ from the date of declaration of dividends.

**State whether the following statements are TRUE or FALSE:**

f) Appeals against the orders of National Company Law appellate Tribunal shall lie to Supreme Court.

g) A defunct company is one which is not carrying on any business or which is not in operation.

h) The first BoD meeting of the company must be held within 30 days from the date of incorporation of the company.

i) A managing director can be appointed for a period of 5 years at a time.

j) A company can become a member of another company.

**Explain the following (any two):**

k) Producer company.

l) Red herring prospectus.

m) Annual General Meeting (AGM).

**PART-A**

Q.2  
a) Discuss the legal effects of pre-incorporation contracts.  
5

b) Explain the doctrine of “Indoor Management’. State the cases in which the doctrine of 'Indoor Management’ is not applicable.  
10

c) What is an illegal association? What are its consequences?  
5

Q.3  
a) What do you mean by misleading prospectus? Explain remedies available to shareholders, who had applied for shares on the faith of a false prospectus?  
10

b) “A company cannot buy back its own shares”, explain. Are there any exceptions to this rule?  
10

Q.4  
a) Discuss the general provisions with regard to quorum and proxy in a company meeting.  
10

b) Discuss the modes of acquiring membership of a company. How the membership of a person terminates?  
10

**PART-B**

Q.5  
a) Discuss the provisions of the companies Act regarding remuneration of managerial personnel.  
8
b) Who and how a person can be appointed as a director of a company?  

Q.6  
a) Under what circumstances a company can be winding up voluntarily? Explain the consequences of voluntary winding up.  
b) Write a note on ‘Contributory Liability’.  

Q.7  
Write short notes on the following:  
a) Postal ballot.  
b) Independent director.  
c) NCLT.  
d) Fast Track Exit Mode.
Q.1 **Objective type Questions:**

a) Equity shareholders get preference over preference shareholders for the receipt of dividend, True or False?
   i) True  ii) False

b) A company offered application for certain number of equity shares and received applications for more number of shares along with application money. Which of the following alternatives can be followed?
   1) Refund the excess applications
   2) Make pro rata allotment to all the applicants and no refund of excess application money
   3) Not to allot any shares to some applicants, full allotment to some of the applicants and pro rata allotment to the rest of the applicants.
   4) Not to allot any shares to some applicants and pro rata allotment to the others
   i) Only 2) ii) Both 1) and 2)
   iii) All of the above iv) Both 2) and 4)

c) A company may issue fully paid shares for consideration other than cash., True or False?
   i) True  ii) False

d) If there is an oversubscription of shares the money for the shares oversubscribed has to be always refunded, True or False?
   i) True  ii) False

e) What is the entry passed in case of rights issue of shares:
   i) P and L A/c Dr.
   To Share Capital A/c
   ii) Share Capital A/c Dr.
   To P and L A/c
   iii) Cash/Bank A/c Dr.
   To Share Capital A/c
   iv) Share Capital A/c Dr.
   To Cash/Bank A/c

f) Which one of the following is a false statement?
   i) Both bonus shares and rights issue bring gain to the shareholders of the company
   ii) Company comes with bonus issue when company has loads of excess money and issues rights shares when the company is in need of money.
   iii) Both rights shares and bonus shares affect the value of the company
   iv) Unlike rights issue, bonus shares come free

g) Machine X has been stolen on 1st March 2012. The company expects to receive insurance claim of ₹2,00,000. Net book value of the asset as on 1st March 2012 was ₹4,35,000. Rate of depreciation is 25%. Calculate the amount of profit / loss as on 31st March 2012 to be shown in the books?
   i) Loss of ₹1,35,312  ii) Profit of ₹2,35,000
   iii) Loss of ₹2,35,000  iv) None of above
h) ABC Ltd. has changed its method of depreciation during the year from WDV to SLM. The Company has observed, that had it the depreciation from SLM be charged from day 1, the net block would have been higher by ₹1,35,000. Accordingly, the company has reversed the excess depreciation of ₹1,35,000 during the current year. What will be the journal entry to be passed in the books of ABC Ltd. to record the above effect?

i) Provision for Depreciation A/c Dr. ₹1,35,000
   To Profit and loss A/c Cr. ₹1,35,000

ii) Provision for depreciation Dr. ₹1,35,000
    To Profit and loss A/c Cr. ₹135,000

iii) Fixed Asset A/c Dr. ₹135000
    To Provision for Depreciation A/c Cr. ₹1,35,000

iv) None of above

i) What will be rate of charging depreciation using SLM, if the amount of the fixed asset is ₹4,00,000 and residual value of the asset at the end of 10 years (being the useful life of asset) is ₹20,000.
   i) 9% ii) 10%
   iii) 9.5% iv) None of above

j) ABC Ltd. purchased machinery on 1st April, 2008 for ₹1,60,000 and spent ₹40,000 on its carriage and installation. Depreciation is to be charged @20% p.a. according to the written down value method. Calculate the amount of depreciation to be charged in the third year, assuming that the financial year starts from 1st April and ends on 31st March.
   i) ₹32,000 ii) ₹28,800.
   iii) ₹26,000 iv) ₹25,600

k) ABC Ltd. has incurred ₹10,00,000 on the purchase of Machine Y, having a useful life of 10 years, with no residual value. In year 3, the company has incurred ₹50,000 on the repairs of machinery and paid ₹70,000 as insurance premium, what will be the gross book value of Machine Y.
   i) ₹10,50,000 ii) ₹11,20,000
   iii) ₹10,70,000 iv) None of above.

l) What will be net book value of Machine X at the end of Year 5, if its cost is ₹2,00,000 and the residual value at the end of 5 years is ₹20,000 using Straight Line Method.
   i) ₹20,000 ii) ₹1,60,000
   iii) ₹86,000 iv) ₹46,000

m) Change in the method of depreciation is a change in accounting ______________ which requires retrospective adjustment.
   i)  ii)
   iii)  iv)

n) From the following calculate the amount to be charged to the Profit and Loss Account.
   Expenditure incurred on construction of building ₹25,00,000
   Expenses incurred on selling of product A ₹2,00,000
   Repairs of furniture purchased ₹20,000
   Carriage paid for goods purchased ₹1,25,000
   Wages to paid to the workers in factory ₹2,00,000
   i) 30,45,000 ii) 5,45,000
   iii) 3,45,000 iv) 2,20,000
Having high current ratio and quick ratio always implies that the company is managing its liquidity position in an efficient and effective manner.

i) True ii) False

The working capital of ABC Limited has deteriorated over a period of two years. This suggests that:

i) The profitability of the company has increased
ii) The debtor collection period has increased
iii) Sales has decreased
iv) Cost of sales has increased

Which of the following activity of an entity will increase its current ratio?

i) Issue of short-term debt and using the proceeds to repay 10% Debentures
ii) Purchase of machinery on credit
iii) Cash received by selling land
iv) None of above

An entity should always strive to maintain the level of ideal current ratio of 2:1.

i) True ii) False

Net block of fixed asset of an entity is always equal to the Capital employed minus Working capital

i) True ii) False

Which of the following ratio is not a profitability ratio?

i) Dividend payout ratio ii) Interest Coverage ratio
iii) Earnings per share iv) Return on equity

Q.2 Short answer type Question:

a) What would be the cash conversion cycle of ABC Limited if inventory takes 148 days to convert in cash, receivable takes 22 days to convert in cash and average creditors of the company is ₹5,000 and the sales and purchases of company is ₹15,000 and 20,000 respectively. Assume 52 weeks in a year.

b) As at 31-Mar-12, M/s ABC Limited has current assets and current liabilities amounting to ₹6,00,000 and ₹2,68,000 respectively. Current assets includes inventory of ₹1,55,000. The current ratio and quick ratio would be?

c) What are the features of equity shares?

d) Its shareholders the right to buy one share of ₹100 at a price of ₹150 for every three shares of ₹100 each held. The market value of the share is ₹200. Find the value of right.

Q.3 Long answer type Question:

a) Explain the features of the company?

b) Bharat Ltd. offered 40,000 shares of ₹10 each payable as follows:
   On application ₹6 and Balance of allotment.
   Pass the necessary journal entries in each of the following cases:
   i) If the public applied for 37,000 shares,
   ii) If the public applied for 40,000 shares,
   iii) If the public applied for 50000 shares and allotment is done on prorata basis by adjusting advance money towards allotment.

Q.4 Long answer type Question:

a) Harish Limited purchased a machinery 5 years back at a cost of ₹10,00,000 having salvage value of ₹2,00,000 and an expected useful life of 8 years. At the starting of the 6th year, it incurred ₹60,000 on routine service and replaced a damaged part by incurring ₹10,000. The company has also incurred ₹1,00,000 on the major overhaul of the machinery which will increase the useful life of the machinery by another two years.
i) Which of these costs will be capitalised or charged as an expense in the period incurred?
ii) How much depreciation expense will be reported every year from year 6 to year 10, if the company follows the straight line method of depreciation?

b) Explain in detail the important activity turnover ratios?

Q.5  **Long answer type Question:**

a) i) Calculate inventory turnover ratio from the following data:
   - Inventory in the beginning ₹18,000
   - Inventory at the end ₹22,000
   - Net purchases ₹46,000
   - Wages ₹14,000
   - Revenue from operations ₹80,000
   - Carriage inwards ₹4,000

ii) Calculate Current Ratio from the following data:
   - Total assets = ₹3,00,000
   - Non-current liabilities = ₹80,000
   - Shareholders’ Funds = ₹2,00,000

iii) Calculate interest coverage ratio from the following data.
   - Net Profit after tax ₹60,000
   - 15% Long-term debt ₹10,00,000
   - Tax rate 40%

b) Machinery account of ABC Limited has a balance of ₹80,000 on 1\(^{st}\) April 2015. On 1\(^{st}\) October 2015, the company purchased another machinery for ₹48,000. On 30\(^{th}\) September 2016, a machinery having book value of ₹80,000 on 1\(^{st}\) April 2015 was sold for the ₹48,000. The company charges depreciation @10% per annum using written down value method. The accounting year ends on 31\(^{st}\) March. You are required to prepare Machinery account and Depreciation account for three years starting from accounting year 2015-16 and 2016-17.

Q.6  **Long answer type Question:**

a) Explain the steps involved in issue of Equity shares?

b) From the following balance sheet of Raman Co. Ltd. as on March 31, 2018. Calculate Current Ratio, Quick Ratio and Debt Equity Ratio

**Balance Sheet as at 31 March, 2018**

<table>
<thead>
<tr>
<th>I. Equity and Liabilities</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Shareholders’ funds</td>
<td></td>
</tr>
<tr>
<td>a) Share capital</td>
<td>12,00,000</td>
</tr>
<tr>
<td>b) Reserves and surplus</td>
<td>2,00,000</td>
</tr>
<tr>
<td>c) Money received against share warrants</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Non-current Liabilities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Long-term borrowings</td>
<td>4,00,000</td>
</tr>
<tr>
<td>b) Other long-term liabilities</td>
<td>40,000</td>
</tr>
<tr>
<td>c) Long-term provisions</td>
<td>60,000</td>
</tr>
</tbody>
</table>
### 3. Current Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Short-term borrowings</td>
<td>2,00,000</td>
</tr>
<tr>
<td>b) Trade payables</td>
<td>1,00,000</td>
</tr>
<tr>
<td>c) Other current liabilities</td>
<td>50,000</td>
</tr>
<tr>
<td>d) Short-term provisions</td>
<td>1,50,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25,00,000</strong></td>
</tr>
</tbody>
</table>

### II. Assets

#### 1. Non-Current Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Fixed assets</td>
<td>1500000</td>
</tr>
<tr>
<td>b) Non-current investments</td>
<td>200000</td>
</tr>
<tr>
<td>c) Long-term loans and advances</td>
<td>100000</td>
</tr>
</tbody>
</table>

#### 2. Current Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Current investments</td>
<td>1,50,000</td>
</tr>
<tr>
<td>b) Inventories</td>
<td>1,50,000</td>
</tr>
<tr>
<td>c) Trade receivables</td>
<td>1,00,000</td>
</tr>
<tr>
<td>d) Cash and cash equivalents</td>
<td>2,50,000</td>
</tr>
<tr>
<td>e) Short-term loans and advances</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25,00,000</strong></td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Second Semester
FINANCIAL ACCOUNTING (CH-2.6K / BCH-206K)

Time: 3 hrs. Max Marks: 100
No. of pages: 5

Note: Attempt FIVE questions in all; Q.1 is compulsory. Attempt any FOUR questions out of remaining FIVE questions. Marks are indicated against each question.

Q.1 Objective type questions:
   a) Equity shareholders get preference over preference shareholders for the receipt of dividend, True or False?
      i) True  ii) False
   b) A company offered application for certain number of equity shares and received applications for more number of shares along with application money. Which of the following alternatives can be followed?
      1) Refund the excess applications
      2) Make pro rata allotment to all the applicants and no refund of excess application money
      3) Not to allot any shares to some applicants, full allotment to some of the applicants and pro rata allotment to the rest of the applicants.
      4) Not to allot any shares to some applicants and pro rata allotment to the others
      i) Only 2) ii) Both 1) and 2)
      iii) All of the above iv) Both 2) and 4)
   c) A company may issue fully paid shares for consideration other than cash., True or False?
      i) True  ii) False
   d) If there is an oversubscription of shares the money for the shares oversubscribed has to be always refunded, True or False?
      i) True  ii) False
   e) What is the entry passed in case of rights issue of shares:
      i) P and L A/c Dr. To Share Capital A/c
      ii) Share Capital A/c Dr. To P and L A/c
      iii) Cash/Bank A/c Dr. To Share Capital A/c
      iv) Share Capital A/c Dr. To Cash/Bank A/c
   f) Which one of the following is a false statement?
      i) Both bonus shares and rights issue bring gain to the shareholders of the company.
      ii) Company comes with bonus issue when company has loads of excess money and issues rights shares when the company is in need of money.
      iii) Both rights shares and bonus shares affect the value of the company.
      iv) Unlike rights issue, bonus shares come free.
   g) Machine X has been stolen on 1st March 2012. The company expects to receive insurance claim of ₹2,00,000. Net book value of the asset as on 1st March 2012 was ₹4,35,000. Rate of depreciation is 25%. Calculate the amount of profit / loss as on 31st March 2012 to be shown in the books?
      i) Loss of ₹1,35,312 ii) Profit of ₹2,35,000
      iii) Loss of ₹2,35,000 iv) None of above
h) ABC Ltd. has changed its method of depreciation during the year from WDV to SLM. The Company has observed, that had it the depreciation from SLM be charged from day 1, the net block would have been higher by ₹1,35,000. Accordingly, the company has reversed the excess depreciation of ₹1,35,000 during the current year. What will be the journal entry to be passed in the books of ABC Ltd. to record the above effect?

i) Provision for Depreciation A/c Dr. ₹1,35,000
   To Profit and loss A/c Cr. ₹1,35,000

ii) Provision for depreciation Dr. ₹1,35,000
    To Profit and loss A/c Cr. ₹135,000

iii) Fixed Asset A/c Dr. ₹135000
     To Provision for Depreciation A/c Cr. ₹1,35,000

iv) None of above

i) What will be rate of charging depreciation using SLM, if the amount of the fixed asset is ₹4,00,000 and residual value of the asset at the end of 10 years (being the useful life of asset) is ₹20,000?
   i) 9%  ii) 10%  iii) 9.5%  iv) None of above

j) ABC Ltd. purchased machinery on 1st April, 2008 for ₹1,60,000 and spent ₹40,000 on its carriage and installation. Depreciation is to be charged @20% p.a. according to the written down value method. Calculate the amount of depreciation to be charged in the third year, assuming that the financial year starts from 1st April and ends on 31st March.
   i) ₹32,000  ii) ₹28,800.
   iii) ₹26,000  iv) ₹25,600

k) ABC Ltd. has incurred ₹10,00,000 on the purchase of Machine Y, having a useful life of 10 years, with no residual value. In year 3, the company has incurred ₹50,000 on the repairs of machinery and paid ₹70,000 as insurance premium, what will be the gross book value of Machine Y?
   i) ₹10,50,000  ii) ₹11,20,000  iii) ₹10,70,000  iv) None of above.

l) What will be net book value of Machine X at the end of Year 5, if its cost is ₹2,00,000 and the residual value at the end of 5 years is ₹20,000 using Straight Line Method?
   i) ₹20,000  ii) ₹1,60,000
   iii) ₹86,000  iv) ₹46,000

m) At what amount will the company capitalized the machinery bought.
   i) ₹20,00,000  ii) ₹18,18, 882
   iii) ₹18,81,118  iv) ₹18,18,182

n) From the following calculate the amount to be charged to the Profit and Loss Account.
   Expenditure incurred on construction of building ₹25,00,000
   Expenses incurred on selling of product A ₹2,00,000
   Repairs of furniture purchased ₹20,000
   Carriage paid for goods purchased ₹1,25,000
   Wages to paid to the workers in factory ₹2,00,000
   i) 30,45,000  ii) 5,45,000
   iii) 3,45,000  iv) 2,20,000

o) Having high current ratio and quick ratio always implies that the company is managing its liquidity position in an efficient and effective manner.
i) True

ii) False

p) The working capital of ABC Limited has deteriorated over a period of two years. This suggests that:

i) The profitability of the company has increased
ii) The debtor collection period has increased
iii) Sales has decreased
iv) Cost of sales has increased

q) Which of the following activity of an entity will increase its current ratio?

i) Issue of short-term debt and using the proceeds to repay 10% Debentures
ii) Purchase of machinery on credit
iii) Cash received by selling land
iv) None of above

r) An entity should always strive to maintain the level of ideal current ratio of 2:1.

i) True

ii) False

s) Net block of fixed asset of an entity is always equal to the Capital employed minus Working capital:

i) True

ii) False

t) Which of the following ratio is not a profitability ratio?

i) Dividend payout ratio

ii) Interest Coverage ratio

iii) Earnings per share

iv) Return on equity

Q.2

a) What would be the cash conversion cycle of ABC Limited if inventory takes 148 days to convert in cash, receivable takes 22 days to convert in cash and average creditors of the company is ₹5,000 and the sales and purchases of company is ₹15,000 and 20,000 respectively. Assume 52 weeks in a year.

b) As at 31-Mar-12, M/s ABC Limited has current assets and current liabilities amounting to ₹6,00,000 and ₹2,68,000 respectively. Current assets includes inventory of ₹1,55,000. What would be the current ratio and quick ratio?

c) What are the features of equity shares?

d) Its shareholders have the right to buy one share of ₹100 at a price of ₹150 for every three shares of ₹100 each held. The market value of the share is ₹200. Find the value of right.

Q.3

a) Explain the features of the company.

b) Bharat Ltd. offered 40,000 shares of ₹10 each payable as follows:

On application ₹6 and balance on allotment.

Pass the necessary journal entries in each of the following cases:

i) If the public applied for 37,000 shares,

ii) If the public applied for 40,000 shares,

iii) If the public applied for 50000 shares and allotment is done on prorata basis by adjusting advance money towards allotment.

Q.4

a) Harish Limited purchased a machinery 5 years back at a cost of ₹10,00,000 having salvage value of ₹2,00,000 and an expected useful life of 8 years. At the starting of the 6th year, it incurred ₹60,000 on routine service and replaced a damaged part by incurring ₹10,000. The company has also incurred ₹1,00,000 on the major overhaul of the machinery which will increase the useful life of the machinery by another two years.

i) Which of these costs will be capitalised or charged as an expense in the period incurred?

ii) How much depreciation expense will be reported every year from year 6 to year 10, if the company follows the straight line method of depreciation?

b) Explain detail the important activity turnover ratios.
Q.5  a) i) Calculate inventory turnover ratio from the following data:
   Inventory in the beginning ₹18,000
   Inventory at the end ₹22,000
   Net purchases ₹46,000
   Wages ₹14,000
   Revenue from operations ₹80,000
   Carriage inwards ₹4,000

   ii) Calculate Current Ratio from the following data
   Total assets = ₹3,00,000
   Non-current liabilities = ₹80,000
   Shareholders’ Funds = ₹2,00,000
   Non-Current Assets:
   Fixed assets = ₹1,60,000
   Non-current Investments = ₹1,00,000

   iii) Calculate interest coverage ratio from the following data.
   Net Profit after tax ₹60,000;
   15% Long-term debt ₹10,00,000;
   Tax rate 40%.

b) Machinery account of ABC Limited has a balance of ₹80,000 on 1st April 2015. On 1st October 2015, the company purchased another machinery for ₹48,000. On 30th September 2016, a machinery having book value of ₹80,000 on 1st April 2015 was sold for the ₹48,000. The company charges depreciation @10% per annum using written down value method. The accounting year ends on 31st March. You are required to prepare Machinery account and Depreciation account for three years starting from accounting year 2015-16 and 2016-17.

Q.6  a) Explain the steps involved in issue of Equity shares.

b) From the following balance sheet of Raman Co. Ltd. as on March 31, 2018, calculate: current ratio, Quick Ratio and Debt Equity Ratio.

**Balance Sheet as at 31 March, 2018**

<table>
<thead>
<tr>
<th>I. Equity and Liabilities</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Shareholders’ funds</td>
<td></td>
</tr>
<tr>
<td>a) Share capital</td>
<td>12,00,000</td>
</tr>
<tr>
<td>b) Reserves and surplus</td>
<td>2,00,000</td>
</tr>
<tr>
<td>c) Money received against share warrants</td>
<td>1,00,000</td>
</tr>
<tr>
<td>2. Non-current Liabilities</td>
<td></td>
</tr>
<tr>
<td>a) Long-term borrowings</td>
<td>4,00,000</td>
</tr>
<tr>
<td>b) Other long-term liabilities</td>
<td>40,000</td>
</tr>
<tr>
<td>c) Long-term provisions</td>
<td>60,000</td>
</tr>
<tr>
<td>3. Current Liabilities</td>
<td></td>
</tr>
<tr>
<td>a) Short-term borrowings</td>
<td>2,00,000</td>
</tr>
<tr>
<td>b) Trade payables</td>
<td>1,00,000</td>
</tr>
<tr>
<td>c) Other current liabilities</td>
<td>50,000</td>
</tr>
<tr>
<td>d) Short-term provisions</td>
<td>1,50,000</td>
</tr>
</tbody>
</table>
### II. Assets

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Non-Current Assets</strong></td>
<td></td>
</tr>
<tr>
<td>a) Fixed assets</td>
<td>1,50,000</td>
</tr>
<tr>
<td>b) Non-current investments</td>
<td>2,00,000</td>
</tr>
<tr>
<td>c) Long-term loans and advances</td>
<td>1,00,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,50,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. Current Assets</strong></td>
<td></td>
</tr>
<tr>
<td>a) Current investments</td>
<td>1,50,000</td>
</tr>
<tr>
<td>b) Inventories</td>
<td>1,50,000</td>
</tr>
<tr>
<td>c) Trade receivables</td>
<td>1,00,000</td>
</tr>
<tr>
<td>d) Cash and cash equivalents</td>
<td>2,50,000</td>
</tr>
<tr>
<td>e) Short-term loans and advances</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,50,000</td>
</tr>
</tbody>
</table>
Q.1 Answer the following questions:
   a) What are the parts of CPU?
   b) Find the binary equivalent of \((1000)_{16}\)
   c) Define the term system.
   d) Name any two network devices.
   e) What is a firewall?  

**PART-A**

Q.2 Draw a block diagram to illustrate the basic organization of a computer system and also explain the functions of its various units.

Q.3 a) Add \((11011)_{2}\) and \((1101)_{2}\)
   b) Subtract \((1111)_{2}\) from \((100000)_{2}\)
   c) \((67.15)_{10} = (\quad)_{2}\)
   d) \((ABC)_{16} = (\quad)_{8}\)

**PART-B**

Q.4 What is software? Explain types of software.

Q.5 Differentiate between data and information. Explain library management system in detail.

Q.6 Write a notes on Network.

Q.7 Explain Applications of computer in Healthcare and Medical field.
Q.1  
**Fill in the blanks:**

a) Formal and contents of a company’s balance sheet must be in accordance with schedule III Part I of company’s Act _________. [2011/1986/2013]

b) Debenture issued collateral security will be debited to _________. (Reserve A/c / suspense A/c / Debenture suspense A/c)

c) Premium on redemption of preference share should be set off first against the _________. (Securities Premium A/c / Suspense A/c / Capital reserve)

d) The net capital employed = Fixed Assets (+) current Asset (−) _________. (Current liabilities / outside liabilities / long term liabilities).

e) At the time of liquidation sums due to an employee from a provident fund, gratuity fund falls in the category of _________. (Preferential creditor / unsecured creditor)

**State whether the following statements are TRUE or FALSE:**

f) If any surplus is left even after the payment of equity share capital in full. It will go to creditors.

g) Dividend yield is a method of valuation of shares.

h) Dividend paid during the year, before ascertainment of profit for the year in called interim dividend.

i) Corporate dividend tax is payable on equity as well as preference dividend.

j) The companies are required to spend at least 5% of average net-profits of the immediately preceding 3 years on CSR activities.

**Answer the following:**

k) The profit and loss account of Mr. X disclosed the following results:
   
   2008 profit ₹1,00,000
   2009 profit ₹2,00,000
   2010 profit ₹1,70,000

   Goodwill is to be valued at two year’s purchase of the average profits of past three years.

l) Pass Journal entries for the forfeiture and re-issue in the following case:
   
   A Ltd. forfeited 100 shares of ₹10 each fully called-up for nonpayment of first call of ₹3 per share and final call of ₹3 per share. All of these shares were re-issued as fully paid for ₹10 per share.

m) What do you mean by ’Partial underwriting’?

n) What do you mean by ’Fixed Assets’?

**PART-A**

Q.2  

a) X Ltd. issued 40,000 equity shares of ₹10 each at a premium of ₹2.50 per share. The amount was payable as follows:

   - On application  ₹2 per share
   - On allotment  ₹4.50 per share (including premium)
   - On Call  ₹6 per share

   Owing to heavy subscription the allotment was made on pro-rata basis as follows:

   i) Applicants for 20,000 shares were allotted 10,000 shares.
ii) Applicants for 56,000 shares were allotted 14,000 shares.

iii) Applicants for 48,000 shares were allotted 16,000 shares.

It was decided that excess amount received on applications would be utilized on allotment and the surplus would be utilized on allotment and refund to applicants.

Ram to whom 1,000 shares were allotted, who belongs to category (i), failed to pay allotment money his shares were forfeited after the call.

Record the necessary Journal entries in books of X Ltd. for the above transactions.

b) What do you mean by bonus shares? State the advantages (any five) of issuing bonus shares?

Q.3 a) The following balances appeared in the books of X Ltd. as at 1st April 2017.

15% debentures ₹5,00,000
Debenture Redemption fund ₹3,14,312
12% debenture redemption ₹3,14,100
Fund investment (at cost)
The annual installment added to the debenture redemption fund is ₹1,48,174.

On 31st March 2018, the company redeemed all the debentures at 105 per cent out of fund raised by selling all investments at ₹3,20,000. On March 31st 2018, the balance at bank (before the receipt of the interest on investments) was ₹ 200,000.

Prepare the necessary ledger A/c.

b) Journalize the following transactions:

i) A Ltd. redeemed 4,000, 12% debentures of ₹100 each by converting them into equity shares of ₹10 each at par.

ii) B. Ltd. redeemed 1,200, 14% debentures of ₹500 each by converting them into 12% preference shares of ₹10 each at a premium of ₹2 per share.

Q.4 a) A company carried forward balance of ₹50,000 in the surplus account from the year ended 31st March 2017. During the year 2017-18, it made further profit of ₹5,00,000. It was decided that following decisions be carried out:

i) Provision for taxation ₹2,20,000
ii) Dividend equalization account ₹60,000
iii) Dividend on 12% preference shares of ₹2,50,000
iv) Dividend 15% on 40,000 equity shares of ₹10 each fully paid.

v) General reserve ₹55,000.
vi) Development rebate reserve ₹40,000.

vii) Provide for corporate dividend tax @20.358%, share holders declared the proposed dividend in their annual general meeting held on 31st August, 2018. You are required to ascertain the net amount of ‘surplus’.

b) Prepare in a summarized form the balance sheet of a company as per schedule 111 of company Act, 2013 taking imaginary figures.

PART-B

Q.5 a) What do you mean by ‘underwriting commission’? Discuss the provision regarding underwriting commission companies Act 1956 and as per Department of Economic Affair, Ministry of Finance. Give Journal entries relating to ‘underwriting’ in the books of underwriters.

b) Hindustan Ltd. issues 2,00,000 shares of ₹10 each at a premium of ₹4 per share 70% of the issue was underwritten by U.T.I at the maximum rate of commission allowed by the law. Application were received for 1,60,000 shares which were accepted in full.

Give Journal entries in the books of Hindustan Ltd.
Q.6  a) Following information is given to you:
   i) Average capital employed in the firm ₹5,00,000.
   ii) Average profit earned ₹82,000.
   iii) Reasonable profit in the same type of business ₹20,000 on an investment of ₹2,00,000.
   iv) Fair remuneration for the proprietor in alternative employment may be assumed ₹2,000 per month.

   As certain the value of goodwill on the basis of capitalized value of super profits.  10

   b) Discuss the net assets method of valuing shares. Explain it with the help of imaginary figures.  10

Q.7  a) Adarsh manufacturing company Ltd., went into voluntary liquidation on 1st January 2016. The liquidator is to be paid remuneration @3% on the amount realized on sale of assets and 2% on amount distributed to shareholders. The liquidator sold out all the assets of the company. Company’s position was as under:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash realized on sale of assets</td>
<td>7,00,000</td>
</tr>
<tr>
<td>Liquidation expenses</td>
<td>12,600</td>
</tr>
<tr>
<td>Creditors [Including salaries for one month ₹8,400]</td>
<td>95,200</td>
</tr>
<tr>
<td>7,000, 6% preference shares of 30 each (on which dividend is paid upto 31st December 2014)</td>
<td>2,10,000</td>
</tr>
<tr>
<td>14,000 equity shares of ₹10 each, ₹9 per share</td>
<td>1,26,000</td>
</tr>
<tr>
<td>General reserve</td>
<td>1,68,000</td>
</tr>
<tr>
<td>Profit and loss balance</td>
<td>28,000</td>
</tr>
</tbody>
</table>

Under articles of association of the company the preference shareholder’s have a right to receive 1/3 of the surplus, remaining after repaying the equity share capital.

Prepare liquidator’s final statement of account.  15

b) What do you understand by the term “preferential creditors”?  5
End Semester Examination, Dec. 2018  
B.Com. (Hons) and (Industry Integrated) – Third Semester  
BUSINESS STATISTICS (BCH-303 / CH-2.1)

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 whether the following statements are TRUE or FALSE:
  a) The two regression coefficients are – 0.89 and 1.23.  
  b) Harmonic mean is the best average.  
  c) Cyclic variations are irregular in nature.  
  d) Arithmetic mean is always greater than Geometric mean.  
  e) Classification is a step toward tabulation.  
   Answer the following:  
  f) Give an example of individual and continuous series.  
  g) Calculate median for the series:  

\[
\begin{align*}
X: & 2 & 5 & 8 & 11 & 13 & 20 \\
Y: & 2 & 3 & 5 & 4 & 1 & 3 \\
\end{align*}
\]
  h) Write the relation between A.M, H.M. and G.M.  
  i) Why fisher Index number is said to ideal?  
  j) What do you mean by Value Index number?

PART-A

Q.2 a) Define 'classification'. Explain all the types and ways of Classification by giving examples.  
   b) Draw a percentage bar diagram for the data given below:

<table>
<thead>
<tr>
<th>Items of Expenditure</th>
<th>Expenditure in Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Family A</td>
</tr>
<tr>
<td>Food</td>
<td>1000</td>
</tr>
<tr>
<td>Clothing</td>
<td>500</td>
</tr>
<tr>
<td>Rent</td>
<td>800</td>
</tr>
<tr>
<td>Education</td>
<td>400</td>
</tr>
<tr>
<td>Recreation</td>
<td>200</td>
</tr>
<tr>
<td>Misc</td>
<td>100</td>
</tr>
</tbody>
</table>

Q.3 a) The score of two batsmen X and Y in '9' innings is given below:

\[
\begin{align*}
X: & 18 & 32 & 04 & 09 & 13 & 00 & 05 & 27 & 35 & 83 \\
Y: & 25 & 20 & 28 & 14 & 24 & 09 & 00 & 05 & 04 & 08 \\
\end{align*}
\]
   Find a) Who is better batsman?  
   b) Which batsman is more consistent?  
   b) 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>
<th>28-32</th>
</tr>
</thead>
<tbody>
<tr>
<td>f:</td>
<td>3</td>
<td>9</td>
<td>14</td>
<td>20</td>
<td>8</td>
<td>4</td>
<td>3</td>
<td>1</td>
</tr>
</tbody>
</table>
Q.4  
(a) Two dice are thrown simultaneously, find the probability of getting:  
   i) Total of 9  ii) Total of 7 or 11.  iii) Same number or doublets.  
(b) An urn contains 5 white, 3 black and 2 red balls. If 3 balls are drawn at random, find  
   the probability that:  
   i) All Three are white. ii) Two are white and One is red.  
   iii) Two are black and One is red. iv) One ball of each colour.  

PART-B  

Q.5  
(a) Calculate rank correlation for the following data:  

<table>
<thead>
<tr>
<th></th>
<th>x</th>
<th>y</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>28</td>
<td>108</td>
</tr>
<tr>
<td>2</td>
<td>35</td>
<td>110</td>
</tr>
<tr>
<td>3</td>
<td>41</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>43</td>
<td>108</td>
</tr>
<tr>
<td>5</td>
<td>35</td>
<td>96</td>
</tr>
<tr>
<td>6</td>
<td>20</td>
<td>108</td>
</tr>
<tr>
<td>7</td>
<td>18</td>
<td>115</td>
</tr>
<tr>
<td>8</td>
<td>28</td>
<td>100</td>
</tr>
<tr>
<td>9</td>
<td>11</td>
<td>98</td>
</tr>
<tr>
<td>10</td>
<td>30</td>
<td>135</td>
</tr>
</tbody>
</table>

(b) Find regression equation of x and y and y on x for the following data:  

<table>
<thead>
<tr>
<th></th>
<th>x</th>
<th>y</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>37</td>
<td>89</td>
</tr>
<tr>
<td>2</td>
<td>39</td>
<td>85</td>
</tr>
<tr>
<td>3</td>
<td>45</td>
<td>81</td>
</tr>
<tr>
<td>4</td>
<td>51</td>
<td>80</td>
</tr>
<tr>
<td>5</td>
<td>40</td>
<td>79</td>
</tr>
<tr>
<td>6</td>
<td>32</td>
<td>83</td>
</tr>
<tr>
<td>7</td>
<td>36</td>
<td>75</td>
</tr>
<tr>
<td>8</td>
<td>30</td>
<td>76</td>
</tr>
<tr>
<td>9</td>
<td>40</td>
<td>70</td>
</tr>
<tr>
<td>10</td>
<td>48</td>
<td>82</td>
</tr>
</tbody>
</table>

Q.6  
(a) Construct Fisher's ideal Index number and show that it satisfies both the tests i.e.  
   Time reversal and Factor reversal test for the data given below:  

<table>
<thead>
<tr>
<th>Commodity</th>
<th>P_0</th>
<th>V_0</th>
<th>P_1</th>
<th>V_1</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>10</td>
<td>50</td>
<td>15</td>
<td>75</td>
</tr>
<tr>
<td>B</td>
<td>5</td>
<td>50</td>
<td>5</td>
<td>60</td>
</tr>
<tr>
<td>C</td>
<td>8</td>
<td>32</td>
<td>10</td>
<td>50</td>
</tr>
<tr>
<td>D</td>
<td>12</td>
<td>60</td>
<td>15</td>
<td>75</td>
</tr>
<tr>
<td>E</td>
<td>6</td>
<td>90</td>
<td>12</td>
<td>120</td>
</tr>
</tbody>
</table>

(b) What do you mean by index number? What are the uses, limitations and types of  
   index numbers?  

Q.7  
(a) What do you mean by time series? Write the uses of time series analysis in  
   forecasting.  
(b) Fit a straight line trend by using Least square method for the given date:  

<table>
<thead>
<tr>
<th>Year</th>
<th>Production (in’000 tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>48</td>
</tr>
<tr>
<td>2003</td>
<td>52</td>
</tr>
<tr>
<td>2004</td>
<td>53</td>
</tr>
<tr>
<td>2005</td>
<td>56</td>
</tr>
<tr>
<td>2006</td>
<td>50</td>
</tr>
<tr>
<td>2007</td>
<td>57</td>
</tr>
<tr>
<td>2008</td>
<td>54</td>
</tr>
<tr>
<td>2009</td>
<td>59</td>
</tr>
<tr>
<td>2010</td>
<td>58</td>
</tr>
<tr>
<td>2011</td>
<td>61</td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018
B. Com. (Hons.) and Industry Integrated – Third Semester
MARKETING MANAGEMENT (BCH-304 / 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. Marks are indicated against each question.

Q.1 Fill in the blanks:
   a) __________ is a very old concept while marketing is a new concept.
   b) __________ may aim at producing a change in beliefs, action behaviour or values.
   c) The __________ is the person who makes the actual purchase.
   d) Maturity stage of PLC includes __________ maturity and __________ maturity.
   e) A zero-level channel, often called a __________ channel.

Explain the following terms:
   f) Labeling.
   g) Targeting.
   h) Environmental scanning.
   i) Sustainable marketing.
   j) Rural markets.

2×10

PART-A

Q.2 a) Discuss the components of marketing mix. 10
   b) Describe consumer buying process. Also explain factors influencing consumer buying decisions. 10

Q.3 a) Differentiate between market segmentation and product differentiation. 10
   b) "Branding is socially desirable." Through a light on this statement. 10

Q.4 a) Define ‘promotion mix’. Elaborate factors affecting promotion mix decisions. 10
   b) Explain the followings:
      i) Skimming the cream pricing policy.
      ii) Price discrimination. 5×2

PART-B

Q.5 a) Discuss the concept of channel of distribution. Also explain various channels with suitable examples. 10
   b) Explain the following:
      i) Future of retailing in India.
      ii) Factors affecting choice of distribution channels. 5×2

Q.6 Briefly explain the characteristics of rural marketing. How rural consumers are different from urban consumers? Also explain marketing mix planning for rural markets. 20

Q.7 a) Explain and illustrate various marketing ethics with examples. 10
   b) Write short notes on the following:
      i) Digital marketing.
      ii) Relationship marketing. 5×2
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Third Semester
CAPITAL MARKETS (BCH-305 / BCH-305A)

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 Attempt the following questions:
   a) What is dematerialization?
   b) What is secondary market?
   c) Enlist two macroeconomic indicators that influence stock market.
   d) What is the full form of BOLT?
   e) What are the stock indices?
   f) What is a scrip?
   g) What is margin trading?
   h) What is price rigging?
   i) Define ‘bears’.
   j) Define ‘KYC’.

**PART-A**

Q.2 What is capital market? Explain the role of capital market in India.

Q.3 Write a detailed note on NEAT system.

Q.4 Explain general guidelines for scrip selection criteria in India.

**PART-B**

Q.5 What are the objectives of risk management system of BSE?

Q.6 How does circular trading work in stock market?

Q.7 How does SEBI regulate the stock market?
Q.1 Answer the following in brief:
   a) What is an asset finance company?
   b) Enlist one difference between capital market and money market.
   c) What is NAV?
   d) What is dematerialization?
   e) Enlist two advantages of bill discounting.
   f) What are private mutual funds in India?
   g) What are qualitative methods of credit control by RBI?
   h) What is IRDA?
   i) What is principle of subrogation?
   j) What is transmutation effect?

   1×10

PART-A

Q.2 What does SEBI mean? Explain the role of SEBI in the capital market in detail. 10

Q.3 What is factoring? Explain the mechanism of factoring in detail. 10

Q.4 Explain structure of mutual funds in India. 10

PART-B

Q.5 What is commercial bank? Differentiate between commercial bank and central bank. 10

Q.6 What are development banks? Describe the objectives of development banks in India. 10

Q.7 Explain investment policies of non-banking financial institutions in India. 10
Q.1 Objective type questions:

a) Which out of the following is not a feature of credit sales?
   - i) Pay for the product at a later date.
   - ii) It usually is the same amount as the actual amount as it does not have the element of interest included in it.
   - iii) Buyer is allowed to take immediate possession.
   - iv) There is loss of interest to the seller due to delayed payment.

b) What are the features of cash discount?
   - i) Deduction allowed by the seller of goods or by the provider of services.
   - ii) Motivate the customer to pay within a specified time.
   - iii) It is an incentive that a seller offers to a buyer in return for paying a bill owed before the scheduled due date.
   - iv) All of the above.

c) Revenue should normally be recognized when the customer accepts delivery and installation and inspection are complete.
   - i) True
   - ii) False

d) Sales on approval and Guarantee sales are part of which of the following:
   - i) Installment sales.
   - ii) Delivery is delayed at buyers request and buyer takes title and accepts billing.
   - iii) Delivered subject to conditions.
   - iv) Advertising and insurance agency commissions.

e) Revenue should be recognized for the amount excluding the amount of retention money, true or false?
   - i) True
   - ii) False

f) Suppose the contract price is ₹5,00,000 and the total estimated cost of completing the contract is ₹4,00,000, giving an estimated profit of ₹1,00,000. The value of work already done is ₹2,20,000. What will be the credit to the profit and loss in respect of the work done so far? Use “Estimated Profit” Approach
   - i) ₹44,000
   - ii) ₹55,000
   - iii) ₹1,00,000


g) Under fixed price contracts, the Contractor is reimbursed for allowable or otherwise defined costs, plus a percentage of these costs or a fixed fee.
   - i) True
   - ii) False

h) State whether the following statement is true? Contract revenue is measured at the consideration received or receivable. However, recognising contract revenues is not critical for financial reporting purposes and hence does not require skilful use of management judgment.
   - i) Yes
   - ii) No

i) In an operating lease, the lessee should recognise the fixed asset in his books of accounts.
   - i) True
   - ii) False
j) Change in the provisions of the lease agreement at a subsequent date can never lead to reclassification of the lease.
   i) True ii) False

k) Under an operating lease, the lease rentals are to be bifurcated into interest payment and principal repayment.
   i) True ii) False

l) Amount expected to be realised on disposal of fixed asset
   i) Original cost ii) Fair value iii) Scrap value iv) Revalued price

m) Historical cost excludes
   i) Borrowing cost ii) Purchase cost iii) Trade discount iv) CENVAT credit not availed

n) Painting expenditure incurred on existing car
   i) Charge to profit and loss account ii) Capitalise to the cost of car iii) Both iv) None of the above

o) Closing inventory is shown under which head in the balance sheet:
   i) Non Current assets ii) Current assets iii) Either i) or ii) iv) None of the above

p) From the following information, calculate the cost of inventory using retail price method.
   Sales during the year ₹4,00,000
   Cost of purchases ₹3,00,000
   Opening stock Nil
   Closing stock at selling price ₹1,00,000
   i) ₹40,000 ii) ₹50,000 iii) ₹75,000 iv) ₹60,000

q) ABC Limited incurs a fixed production overhead of ₹10,00,000 every year. Its normal production capacity is 1,00,000 units. In the year ended 31 Mar 2012, the production was 1,25,000 units. Calculate the fixed production overhead to be allocated per unit.
   i) ₹10 ii) ₹8 iii) ₹12 iv) ₹12.5

r) Machinery spares are always accounted as fixed assets.
   i) True ii) False

s) ABC Limited purchases 100 units of product A at ₹20 per unit and also incurred transportation charges of ₹300. The supplier allowed a discount of ₹2 per unit as per prevalent business considerations. Calculate the cost of purchase of 100 units.
   i) ₹2,400 ii) ₹2,100 iii) ₹2,000 iv) ₹1,800

t) Which of the following costs are excluded from costs of purchase?
   i) Unloading charges at factory ii) Non refundable taxes iii) Refundable taxes

Q.2 a) Explain the conditions and methods for recognition of revenue from services.

b) Explain the conditions for commencement of capitalization of borrowing cost. When capitalization of borrowing cost cease.

c) Explain the accounting of gift vouchers issued by retail stores.

d) Explain the method available for measuring stage of completion of contracts.
Q.3  a) X Ltd undertakes large contracts. The following particulars relate to contract carried out during the year ended on 31st March, 2018.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>`</th>
<th>Particulars</th>
<th>`</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work certified by</td>
<td>1,43,000</td>
<td>Wages accrued on 31st March 2018</td>
<td>1,800</td>
</tr>
<tr>
<td>Cost of work not</td>
<td>3,400</td>
<td>2018 Direct expenditure</td>
<td>2,400</td>
</tr>
<tr>
<td>Plant installed at site</td>
<td>11,300</td>
<td>Materials on hand on 31st March</td>
<td>1,400</td>
</tr>
<tr>
<td>Value of plant on 31st</td>
<td>8,200</td>
<td>2018 Materials returned to store</td>
<td>400</td>
</tr>
<tr>
<td>Materials sent to site</td>
<td>64,500</td>
<td>Direct expenditure accrued on 31st</td>
<td>200</td>
</tr>
<tr>
<td>Labour</td>
<td>54,800</td>
<td>March 2018</td>
<td>2,00,000</td>
</tr>
<tr>
<td>Establishment charge</td>
<td>3,250</td>
<td></td>
<td>1,30,000</td>
</tr>
</tbody>
</table>

Prepare a Contract Account for the period ending 31st March 2018 and find out the profit. It was decided to transfer 2/3 of the profit on cash basis to Profit and Loss Account.

b) ABC Limited acquired an asset on lease which has fair value of ₹2,75,000/-. Annual lease payments amount to ₹1,00,000. The term of the lease agreement is 3 years. Economic life of the asset is 4 years. The agreement states that the lessee will not make any modifications to the existing asset, without the prior permission from the lessor. Insurance charges, if any are to be borne by the lessee.

i) Write the conditions for classifying the lease into finance lease or operating lease.

ii) Find out type of lease from the above information.

(The present value of annuity factor of ₹1 due at the end of third year at 10% IRR is 2.49)

10×2

Q.4  a) On 1 October 2016 Omega began the construction of a new factory. Costs relating to the factory are as follows:

<table>
<thead>
<tr>
<th>₹000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of the land</td>
</tr>
<tr>
<td>Costs of dismantling existing structures on the site</td>
</tr>
<tr>
<td>Purchase of materials to construct the factory</td>
</tr>
<tr>
<td>Employment costs (Note 1)</td>
</tr>
<tr>
<td>Production overheads directly related to the construction (Note 2)</td>
</tr>
<tr>
<td>Allocated general administrative overheads</td>
</tr>
<tr>
<td>Architects and consultants fees directly related to the construction</td>
</tr>
<tr>
<td>Costs of relocating staff who are to work at the new factory</td>
</tr>
<tr>
<td>Costs relating to the formal opening of the factory</td>
</tr>
<tr>
<td>Interest on loan to partly finance factory construction</td>
</tr>
<tr>
<td>Plant and machinery purchased for use in the factory</td>
</tr>
</tbody>
</table>

Note 1: The factory took eight months to construct and was brought into use on 30 June 2017. The employment costs are for the nine months to 30 June 2017.

Note 2: The production overheads were incurred in the eight months ended 31 May 2017. They included an abnormal cost of $200,000 caused by the need to rectify damage caused by a gas leak. Find out the cost the various asset from the above information.

b) At the end of financial year 2016-17, DEF Limited acquired 100% of PQR Limited for ₹6,00,000. PQR has 3 CGUs – A, B and C with net fair values of ₹2,40,000, ₹1,60,000, and ₹80,000, respectively. DEF Limited recognizes goodwill of ₹1,20,000 that relates to PQR Limited. Tax effects are to be ignored.

At the end of financial year 2017-18, unit C makes significant losses. Its recoverable amount is estimated to be ₹90,000.

Following table details the carrying amount for assets at the end of 2017-18.
Calculate impairment loss provided that goodwill can be allocated on a reasonable and consistent basis.  

Q.5  

a) ABC Limited has borrowed ₹10,00,000 specifically to finance the cost of constructing a new head office and has a policy of capitalizing finance costs. The loan is drawn on 1 Feb, 2016 and during the year the entity pays interest on that loan at a rate of 12% until 1 Feb, 2017. On 1 Feb, 2017 the interest rate is increased to 13% due to a rise in LIBOR. Construction of the building began on 1 Dec, 2016 and continues without interruption until after the year end on 31 Mar, 2017. During the period of construction the entity incurs directly attributable costs of ₹100,000 in Dec, 2016 and ₹250,000 in each month from Jan to Mar 2017 (for simplicity it is assumed that these costs are incurred on the first day of each month). Each month beginning from 01 Dec, 2016 the borrowings, less any amount that is to be expended for the building works in that month are re-invested and earn interest at a rate of 5% per annum.  

Calculate the interest payable and receivable and the borrowing cost to be capitalized. Pass the necessary journal entries for 2016-17.  

b) ABC limited purchased a machine on 1 April 2010 for ₹80,00,000 with an estimated useful life of 10 years. Depreciation is provided on SLM basis. ABC limited revalued the machinery on 1 April 2013 at ₹60,00,000. On 1 April 2016, ABC limited revalued the fixed asset to ₹30,00,000. Prepare machinery account from 1st April 2011 till 31st March 2017.  

Q.6  

a) i) Differentiate between revenue and income.  
   ii) Define the term ‘net selling price’ and ‘active market’.  

b) i) Explain recognition criterion in case of intangible assets.  
   ii) What are the factors need to be considered while deciding useful life of an intangible asset?
Q.1 Fill in the blanks:
   a) Factory rent is apportioned to various departments on the basis of _________.
   b) Transfer to next process is shown on ________ side of process account.
   c) In EOQ, total cost is the sum of carrying cost and _________.
   d) The sale of scrap is deducted from ________ in cost accounting.
   e) Abnormal idle time cost is transferred to ________.

State whether the statement are true or false:
   f) Cost accounting is a part of financial accounting.
   g) Fixed cost per unit remains the fixed at different level of output.
   h) Overheads are also known as indirect expresses.
   i) There is no difference in rational profit and profit transferred to profit and loss account in contract costing.
   j) Work uncertified is actually the part of the work not done at all.

Q.2 a) "Costs may be classified in a variety of ways according to their nature and the information needs of management." Explain the statement. 12
   b) Distinguish between financial accounting and cost accounting. 8

Q.3 The following is the record of receipts and issues of certain material in factory:
   April 1 Opening stock 50 kg @₹10/kg
   April 1 Issued 30 kg
   April 2 Received 60 kg ₹10.20/kg
   April 3 Issued 25 kg
   April 3 Loss revealed 1 kg
   April 4 Received back from orders 10 kg (Issued at ₹9.5/kg)
   April 5 Issued 40 kg
   April 6 Received 22 kg @₹10.30/kg
   April 7 Issued 38 kg

Prepare stored ledger at FIFO and LIFO methods. 20

Q.4 a) Write a short note on Labour Turnover. 5
   b) A machine was purchased for ₹5 lakhs. The total cost of all machinery including the new machine was ₹75 lakhs. Expected life is 10 years. Scrap value is ₹50,000. Annual Repairs and maintenance for the machine is ₹2,000. Expected number of working hours per year is 4,000. Annual Insurance Premium for all the machines is ₹4500. Electricity consumption is 25 units per hour @ 75 paisa per unit. Rent per month for the department is ₹800 and machine occupies 1/16 of total area. Lighting charges are ₹120 per month for 20 points and machine uses 3 points. Compute machine hour rate. 15
Q.5 A company manufactured and sold 1000 machines in a particular month. The following details are available:

<table>
<thead>
<tr>
<th>Description</th>
<th>₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of materials</td>
<td>80,000</td>
</tr>
<tr>
<td>Wages paid</td>
<td>1,20,000</td>
</tr>
<tr>
<td>Manufacturing expenses</td>
<td>50,000</td>
</tr>
<tr>
<td>Salaries of managerial Staff</td>
<td>60,000</td>
</tr>
<tr>
<td>Rent, Rates and insurance</td>
<td>10,000</td>
</tr>
<tr>
<td>Selling Expenses</td>
<td>30,000</td>
</tr>
<tr>
<td>General Expenses</td>
<td>20,000</td>
</tr>
<tr>
<td>Sales</td>
<td>4,00,000</td>
</tr>
</tbody>
</table>

The next month company plan to manufacture 1200 machines. You are required to make a statement showing the price at which the machine would be sold so as to earn a profit of 10% on selling price. The following additional information is supplied to you:

a) The price of the material will rise by 20% over the previous year level.
b) Wages rate will rise by 15%.
c) Manufacturing expenses per unit will rise in the proportion to prime cost.
d) Selling expenses per unit will remain unchanged.
e) Other expenses will remain unaffected by rise in output.

Q.6 Write short notes on:

a) Portion of profit to be transferred to profit and loss account in contract costing.

b) Abnormal gain in process costing.

d) Work certified and works uncertified in contract costing.

Q.7 a) What is integrated accounting? State its advantages.
b) Explain the importance of reconciliation of cost and financial accounts.
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Fourth Semester
DIRECT TAXATION (BCH-403 / BCH-403A)
DIRECT TAXES AND PRACTICES (CH-3.2)

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 State whether the following statements are TRUE or FALSE:
   a) Income Tax is indirect Tax.
   b) Dividend received from Indian company is not included in the total income.
   c) A company may not ordinarily resident in the previous year.
   d) A person may not have assessable income but may still be an assessee.
   e) Casual income received by an assessee is exempt from Tax.
   f) Long term capital loss can be set off against short term capital gain in the same financial year.
   g) The income earned from illegal business is also taxable.
   h) Salary and wages are not different from the point of view of income tax.
   i) Depreciation is allowed only on tangible assets.
   j) PAN can be allowed to only those persons whose taxable income exceeds.

   1×10

Write Short notes on:
   k) Individual.
   l) Casual Income.
   m) Basis of charge under the head “Income from Salary”.

   2
   4
   4

PART-A

Q.2 a) The following are the incomes of Shree Deepak for the previous year 2016-17.

<table>
<thead>
<tr>
<th>Income Description</th>
<th>Amount (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Dividend from Indian Company</td>
<td>10,000</td>
</tr>
<tr>
<td>2. Profit from business in Japan received in India</td>
<td>12,000</td>
</tr>
<tr>
<td>3. Profit from business in Pakistan deposited in bank there. The business is controlled from India</td>
<td>20,000</td>
</tr>
<tr>
<td>4. Profit from Business in Indore</td>
<td>11,000</td>
</tr>
<tr>
<td>5. Interest received from a non resident on the loan provided to him for a business carried on in India</td>
<td>5,000</td>
</tr>
<tr>
<td>6. Income was earned in America and received there but brought in India</td>
<td>8,000</td>
</tr>
<tr>
<td>7. Share of income from Indian partnership firm</td>
<td>15,000</td>
</tr>
<tr>
<td>8. Income from House Property in India but received in America (Calculated)</td>
<td>12,000</td>
</tr>
<tr>
<td>9. Interest on debenture of an Indian Company Received in Dubai</td>
<td>5,000</td>
</tr>
<tr>
<td>10. Capital gain on sale of agriculture Land situated at Ajmer</td>
<td>8,000</td>
</tr>
</tbody>
</table>

Compute taxable income if he is
i) Ordinarily Resident.
ii) Non Resident.

b) Explain incomes which are exempted from tax.
Q.3  a) Mr. Kushwaha is working in a company on ₹18,000 per month as Salary, he is also getting:
   i) Dearness allowance @ 50% of salary.
   ii) Medical allowance @ 5% of the salary.
   iii) Entertainment allowance ₹1,200 P.M.
   iv) He contributes 14% of his salary to recognized provident fund and an equal contribution is made by the employer.
   v) Interest on Provident fund is ₹1,900 on the accumulated balance to his credit is ₹20,000.
   vi) He has been provided a small car and all the expenses of personal use met by him. He uses car for private and office purpose.
   vii) An unfurnished house is provided by the company paying ₹2,000 p.m as rent. However ₹500 is deducted from his salary towards the house.
   viii) The company provides him free electric supply generated in their own company. The cost of which work out to ₹3,600 p.m.

Compute his taxable income for the assessment year 2017-18

b) What is the basis of charge under the head "Income from House Property"? Discuss the steps you would be taking in order to determine the income from house property. (Explain with the help of suitable format).

Q.4  Following statement was submitted by Mr. Manohar in respect of capital assets for the year 2016-17:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Jewellery</th>
<th>Flat</th>
<th>Gold</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Consideration (₹)</td>
<td>7,00,000</td>
<td>23,24,000</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Expenses of Sales (₹)</td>
<td>Nil</td>
<td>24,000</td>
<td>Nil</td>
</tr>
<tr>
<td>Cost of Acquisition (₹)</td>
<td>75,000</td>
<td>2,50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Year of Acquisition (₹)</td>
<td>1987-88</td>
<td>1984-85</td>
<td>1999-2000</td>
</tr>
</tbody>
</table>

He purchased a house for (₹) 14,00,000 on 01.03.2017. Compute the taxable capital gain. Cost inflation index for 1984-85, 1987-88, 1999-2000 and 2016-17 is 125, 150, 389 and 1125 respectively.

PART-B

Q.5  a) Mr. Shyam submits the following particulars of his income from other sources for the year ended on 31st March, 2017:
   i) Family pension received from UP Government ₹30,000.
   ii) Royalty received from the publisher ₹50,000. She spent ₹5,000 on books, stationery, typing etc. during the year.
   iii) Winning from lotteries (net) ₹56,000.
   iv) Winning from horse race (net) ₹28,000.
   v) Interest on tax free debentures of X Company (listed) ₹7,200.
   vi) Interest on 10% tax free bonds of the government of India ₹10,000.
   vii) Dividend (net) ₹8,000 received from a foreign company. Nothing has been paid to the Government out of the tax deducted at source.

Compute his income from other sources for the assessment year 2017-18

b) Explain briefly the provisions regarding "clubbing of income of Minor Child" under Income Tax Act?

Q.6  a) Describe Explain briefly the deduction u/s 80 C of the Income Tax Act, 1961 in respect of life insurance premium, contribution to public provident fund, deferred annuity and subscription to specific equity schemes.

b) An Individual has the following sources of the income for the assessment year 2017-18:
   i) Gross Income from Salary.
   ii) Income from House property (computed).
iii) Income from Business.
iv) Interest on securities.

He has paid life insurance premium of ₹8000 and donated ₹5,000 to an approved intuition. Calculate the gross tax liability of the assessee for the assessment year 2017-18.

Q.7 a) Discuss the incomes on which tax is be deducted at source.
b) When does the liability of advance tax arises? On what dates the installments of advance tax due and what amount is to be paid on those dates?
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Fourth Semester
E-COMMERCE (BCH-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. Marks are indicated against each question.

Q.1 Answer the following question:
   a) Enumerate nature and scope of e-commerce.
   b) Enumerate benefits of e-commerce.
   c) What is online commercial environment?
   d) Enumerate online commerce options.
   e) What are e-wallets?
   f) Enlist types of cards used for online payments.
   g) What is ACID test?
   h) Enlist e-business models based on the relationship of transaction types.
   i) Write full forms of:
      COA, KPA, BFA, MIM
   j) Differentiate between symmetric and asymmetric keys. 2×10

PART-A

Q.2 a) What is e-commerce? Differentiate between e-commerce and e-business. 10
   b) Discuss the impact of e-commerce on retail industry, economy and society in Indian context. 10

Q.3 a) What are digital payment systems? Discuss the various modes of online payment. 12
   b) What is electronic fund transfer? Discuss various methods of electronic fund transfer in India. 8

Q.4 Discuss the concept of e-governance. Discuss its scope strategies, challenges and aspects with example. 20

PART-B

Q.5 Discuss the process of payment gateway mechanism. Discuss popular payment gateway in India. 20

Q.6 a) What is cryptography? Discuss the concept and components of Public Key Infrastructure (PKI) in details with diagrammatic representation. 12
   b) Discuss in detail the concept of password systems. 8

Q.7 Write short notes on:
   a) Online marketing.
   b) Online learning.
   c) Online career services.
   d) M-commerce. 5×4

404/5
**End Semester Examination, Dec. 2018**
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Fourth Semester
**FINANCIAL ACCOUNTING-IV (BCH-406K)**

Time: 3 hrs. Max Marks: 100
No. of pages: 4

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory.** Attempt any **FOUR** questions out of remaining **FIVE** questions. Marks are indicated against each question.

**Q.1 Objective type questions:**

a) Interest and borrowing costs are always included in cost of inventories.
   i) True  ii) False

b) First in, First out (FIFO) method of inventory valuation is based on actual movement of inventory.
   i) True  ii) False

c) Match each item in Column A to the most appropriate item in Column B. Each item in Column A corresponds to only one item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Closing inventory is overvalued</td>
<td>i) Excluded from cost of inventory</td>
</tr>
<tr>
<td>ii) Opening inventory is overvalued</td>
<td>ii) Current assets are overvalued</td>
</tr>
<tr>
<td>iii) Administrative overheads</td>
<td>iii) Included in cost of inventory</td>
</tr>
<tr>
<td>iv) Transportation costs till showroom</td>
<td>iv) Profit is understated</td>
</tr>
</tbody>
</table>

d) Cost of inventories should exclude:
   i) Fixed Factory overheads.
   ii) Freight inwards.
   iii) Abnormal loss of materials.
   iv) Cost of designing products as per customer’s specifications.

e) Valuation method that is inappropriate for low cost items which change frequently:
   i) Specific identification method.
   ii) Retail method.
   iii) First in, first out (FIFO).
   iv) Weighted average method.

f) During the previous year ABC Limited has recognised provision in its books for one of the legal case filed against it. However, due to change in facts and circumstances of the case, the lawyer advises the management that the provision so recognised will not be required any longer.

Which of the following action of the company is most suitable on this situation?
   i) Utilise the provision with any other expense.
   ii) Reverse the amount of provision and credit the same in profit and loss account.
   iii) Keep the provision intact and wait for the final decision from court.
   iv) None of above.

(g) During the financial year, company has recognised provision of ₹10,00,000 for one of the legal cases. The case was still in progress at the end of year. Further, the company is negotiating with Insurance Company for reimbursement of amount the company will incur in the legal case. However, the amount to be paid by the Insurance Company will be decided once court announces its decision.

Given the above facts, which of the following action best suits the company?
   i) The company should recognise reimbursement as asset if it is virtually certain.
   ii) The company should recognise contingent asset.
   iii) The company should disclose contingent asset.
   iv) The company should net off the reimbursement against the provision currently in the books.
h) During the year ABC Limited estimated that it needs to pay Rs. 10,000 at the end of each of the next three years to settle an obligation. For this the company discounts the future cash expense to its present value and provides the discounted amount in the financials.

   i) True  
   ii) False

i) Foreign operations are broadly classified into integral and non-integral foreign operations:

   i) True  
   ii) False

j) Match each item in Column A to the most appropriate item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Changes in exchange rate have a direct effect on the reporting entity’s cash flow from operations.</td>
<td>1) Resulting exchange differences accumulated in foreign currency translation reserve.</td>
</tr>
<tr>
<td>b) Changes in exchange rate have no direct effect on the present and future cash flows from operations of either the non-integral foreign operation or the reporting entity.</td>
<td>2) Example of an integral foreign operation.</td>
</tr>
<tr>
<td>c) XYZ Limited is a dependent foreign operation of a reporting entity.</td>
<td>3) Integral foreign operation.</td>
</tr>
<tr>
<td>d) Recognition of exchange differences of a non-integral foreign operation.</td>
<td>4) Non-integral foreign operation.</td>
</tr>
</tbody>
</table>

k) For translation of accounts of non-integral foreign operation, items of income and expense are translated at the:

   i) Closing rates or the rate as on the balance sheet date.  
   ii) Actual exchange rates as on the date of the transactions.  
   iii) Average rate subject to materiality.  
   iv) Rate as at the beginning of the entity’s financial period.

l) How are deferred tax assets disclosed in the balance sheet of the entity?

   i) Under “Current Assets”.  
   ii) Under “Fixed Assets”  
   iii) Under “Non Current Investments”.  
   iv) Under “Non Current Assets”.

m) Deferred taxes is the tax effect of what kind of differences.

   i) Irreversible  
   ii) Permanent  
   iii) Timing  
   iv) Current

n) Match the following word with their definitions.

   a) Accounting income 1) Amount of the income for a period, determined in accordance with the tax laws, based upon which income tax payable is determined

   b) Deferred taxes 2) Is the amount of income tax determined to be payable or recoverable in respect of the taxable income or loss for a period.

   c) Taxable income 3) Is the tax effect of timing differences.

   d) Current taxes 4) Is the net profit or loss for the period before tax as reported in the profit and loss account.
o) Timing differences are those differences between taxable income and accounting income for a period that originate in one period and are capable of ________ in one or more subsequent periods.
   i) Recognition  ii) Reversal  
   iii) Taxability  iv) Deferral

p) An equity instrument is a contract that evidences a residual interest in the assets of an entity after:
   i) Adding its current liabilities  ii) Adding all of its liabilities  
   iii) Deducting all of its liabilities  iv) Deducting its long term liabilities

q) Match the following examples of various financial instruments:
   i) Equity  1) Debentures  
      ii) Financial liability  2) Sundry debtors  
      iii) Financial asset  3) Ordinary shares

r) A financial instrument is classified as equity if the issuer is or can be required to deliver either cash or any other financial asset to the holder:
   i) True  ii) False

s) Redeemable Preference share capital will be classified as:
   i) Equity  ii) Financial asset  
   iii) Financial liability  iv) None of the above

t) A contract that gives rise to a financial asset to one entity will not necessarily always have the effect of financial liability or equity to another entity:
   i) True  ii) False

Q.2 a) What are the components of cost of purchase for valuation of inventory?
   b) What do you mean by provision? What are the conditions need to be satisfied for recognizing provisions?
   c) What do you mean by goodwill? How do you measure the goodwill acquired by amalgamation?
   d) Explain non-monetary items and give five examples.

Q.3 a) A process of production, produces 5000 units of X and 2500 units of Y jointly. Total cost of production is ₹ 2,60,000. The sales value at split point for product X is ₹ 100 and Product Y is ₹ 60. Find out the cost per unit of X and Y.
   b) i) What all the cost to be included while capitalizing the internally generated intangibles?
      ii) What are the cost not to be included while capitalizing the internally generated intangibles?

Q.4 a) Explain meaning of permanent difference in case of accounting of income taxes? Give four examples of permanent difference.
   b) What do you mean by held to maturity in case of financial instrument? Why all the assets do not fall under held to maturity?

Q.5 a) On 1-Jan-2017, ABC Ltd. purchased ₹ 1,00,000 face value, 3 year, 8% bonds of XYZ Ltd. for ₹ 94,924 which provides an effective interest rate of 10%. The interest on bonds is payable semiannually on June 30 and Dec 31. The investment is classified as held to maturity. Calculate the value of Bonds for the year ending 31st December 2017, 2018 and 2019.
   b) Which of the following internally generated intangibles can be capitalized? Explain with reasons.
      i) Goodwill.
      ii) Publishing titles.
      iii) Customer list.
iv) Website development cost.

v) Software.

Q.6  a) C Limited granted ₹10,00,000 loan to its employees at the beginning of the
beginning of the year at a concessional interest rate of 4% per annum. Loan is to be
repaid in five equal annual installments along with interest. Market rate of such
interest is 10% per annum. What is the value of loan initially to be recognized? 10

b) ABC Limited has year ending 31 March, on 1-Apr-2015 it purchased a machine for
₹150,000 which has a useful life 3 years and scrap value zero. It is eligible for 100%
depreciation in the 1st year as allowance for tax purpose and the straight line
method is considered appropriate for accounting purpose. It has profits before
depreciation and taxes of ₹200,000 each year and tax rate is 40%. Compute
deferred tax asset or liability for three years. 10
Q.1 Objective type Questions:

a) Interest and borrowing costs are always included in cost of inventories  
   i) True  ii) False

b) First in, First out (FIFO) method of inventory valuation is based on actual movement of inventory. 
   i) True  ii) False

c) Match each item in Column A to the most appropriate item in Column B. Each item in Column A corresponds to only one item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Closing inventory is overvalued</td>
<td>i) Excluded from cost of inventory</td>
</tr>
<tr>
<td>ii) Opening inventory is overvalued</td>
<td>ii) Current assets are overvalued</td>
</tr>
<tr>
<td>iii) Administrative overheads</td>
<td>iii) Included in cost of inventory</td>
</tr>
<tr>
<td>iv) Transportation costs till showroom</td>
<td>iv) Profit is understated</td>
</tr>
</tbody>
</table>

d) Cost of inventories should exclude  
   i) Fixed Factory overheads  
   ii) Freight inwards  
   iii) Abnormal loss of materials  
   iv) Cost of designing products as per customer’s specifications

 e) Valuation method that is inappropriate for low cost items which change frequently:  
   i) Specific identification method  
   ii) Retail method  
   iii) First in, first out (FIFO)  
   iv) Weighted average method

f) During the previous year ABC Limited has recognised provision in its books for one of the legal case filed against it. However, due to change in facts and circumstances of the case, the lawyer advises the management that the provision so recognised will not be required any longer.

   Which of the following action of the company is most suitable on this situation?  
   i) Utilise the provision with any other expense  
   ii) Reverse the amount of provision and credit the same in profit and loss account  
   iii) Keep the provision intact and wait for the final decision from court.  
   iv) None of above

 g) During the financial year, company has recognised provision of ₹10,00,000 for one of the legal cases. The case was still in progress at the end of year. Further, the company is negotiating with Insurance Company for reimbursement of amount the company will incur in the legal case. However, the amount to be paid by the Insurance Company will be decided once court announces its decision.

   Given the above facts, which of the following action best suits the company?  
   i) The company should recognise reimbursement as asset if it is virtually certain.  
   ii) The company should recognise contingent asset.  
   iii) The company should disclose contingent asset.  
   iv) The company should net off the reimbursement against the provision currently in the books.
h) During the year ABC Limited estimated that it needs to pay Rs. 10,000 at the end of each of the next three years to settle an obligation. For this the company discounts the future cash expense to its present value and provides the discounted amount in the financials.
  i) True ii) False
i) Foreign operations are broadly classified into integral and non-integral foreign operations:
  i) True ii) False
j) Match each item in Column A to the most appropriate item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Changes in exchange rate have a direct effect on the reporting entity’s cash flow from operations.</td>
<td>1) Resulting exchange differences accumulated in foreign currency translation reserve.</td>
</tr>
<tr>
<td>ii) Changes in exchange rate have no direct effect on the present and future cash flows from operations of either the non-integral foreign operation or the reporting entity.</td>
<td>2) Example of an integral foreign operation.</td>
</tr>
<tr>
<td>iii) XYZ Limited is a dependent foreign operation of a reporting entity.</td>
<td>3) Integral foreign operation.</td>
</tr>
<tr>
<td>iv) Recognition of exchange differences of a non-integral foreign operation.</td>
<td>4) Non-integral foreign operation.</td>
</tr>
</tbody>
</table>

k) For translation of accounts of non-integral foreign operation, items of Income and expense are translated at the:
  i) Closing rates or the rate as on the balance sheet date.
  ii) Actual exchange rates as on the date of the transactions.
  iii) Average rate subject to materiality.
  iv) Rate as at the beginning of the entity’s financial period.
l) How are deferred tax assets disclosed in the balance sheet of the entity?
  i) Under “Current Assets”.
  ii) Under “Fixed Assets”
  iii) Under “Non Current Investments”.
  iv) Under “Non Current Assets”.
m) Deferred taxes is the tax effect of what kind of differences.
  i) Irreversible ii) Permanent
  iii) Timing iv) Current
n) Match the following word with their definitions.
  i) Accounting income 1) Amount of the income for a period, determined in accordance with the tax laws, based upon which income tax payable is determined
  ii) Deferred taxes 2) Is the amount of income tax determined to be payable or recoverable in respect of the taxable income or loss for a period.
  iii) Taxable income 3) Is the tax effect of timing differences.
  iv) Current taxes 4) Is the net profit or loss for the period before tax as reported in the profit and loss account.
Timing differences are those differences between taxable income and accounting income for a period that originate in one period and are capable of ________ in one or more subsequent periods.

i) Recognition
ii) Reversal
iii) Taxability
iv) Deferral

An equity instrument is a contract that evidences a residual interest in the assets of an entity after:

i) Adding its current liabilities
ii) Adding all of its liabilities
iii) Deducting all of its liabilities
iv) Deducting its long term liabilities

Match the following examples of various financial instruments:

i) Equity
ii) Financial liability
iii) Financial asset

1) Debentures
2) Sundry debtors
3) Ordinary shares

A financial instrument is classified as equity if the issuer is or can be required to deliver either cash or any other financial asset to the holder:

i) True
ii) False

Redeemable Preference share capital will be classified as:

i) Equity
ii) Financial asset
iii) Financial liability

i) None of the above

A contract that gives rise to a financial asset to one entity will not necessarily always have the effect of financial liability or equity to another entity:

i) True
ii) False

**Q.2 Short answer type Question:**

a) What are the components of cost of purchase for valuation of inventory?
b) What do you mean by provision? What are the conditions need to be satisfied for recognizing provisions?
c) What do you mean by goodwill? How do you measure the goodwill acquired by amalgamation?
d) Explain non-monetary items and give five examples.

**Q.3 Long answer type Question:**

a) A process of production, produces 5000 units of X and 2500 units of Y jointly. Total cost of production is ₹2,60,000. The sales value at split point for product X is ₹100 and Product Y is ₹60. Find out the cost per unit of X and Y.

b) i) What all the cost to be included while capitalizing the internally generated intangibles?
ii) What are the cost not to be included while capitalizing the internally generated intangibles?

**Q.4 Long answer type Question:**

a) Explain meaning of permanent difference in case of accounting of income taxes? Give four examples of permanent difference.
b) What do you mean by held to maturity in case of financial instrument. What all the assets do not fall under held to maturity?

**Q.5 Long answer type Question:**

a) On 1-Jan-2017, ABC Ltd. purchased ₹1,00,000 face value, 3 year, 8% bonds of XYZ Ltd. for ₹94,924 which provides an effective interest rate of 10%. The interest on bonds is payable semiannually on June 30 and Dec 31. The investment is classified as held to maturity. Calculate the value of Bonds for the year ending 31st December 2017, 2018 and 2019.
b) Which of the following internally generated intangibles can be capitalized? Explain with reasons.
   i) Goodwill.
   ii) Publishing titles.
   iii) Customer list.
   iv) Website development cost.
   v) Software.

Q.6 Long answer type Question:
   a) C Limited granted ₹10,00,000 loan to its employees at the beginning of the year at a concessional interest rate of 4% per annum. Loan is to be repaid in five equal annual installments along with interest. Market rate of such interest is 10% per annum. What is the value of loan initially to be recognized?

   b) ABC Limited has year ending 31 March, on 1-Apr-2015 it purchased a machine for ₹150,000 which has a useful life 3 years and scrap value zero. It is eligible for 100% depreciation in the 1st year as allowance for tax purpose and the straight line method is considered appropriate for accounting purpose. It has profits before depreciation and taxes of ₹200,000 each year and tax rate is 40%. Kindly compute deferred tax asset or liability for three years.
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Fifth Semester
MANAGEMENT ACCOUNTING (BCH-501/BCH-501A/CH-5.1)

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) Labour mix variance is a sub-variance of _________ variance.
   b) Material usage variance = _________ + _________.
   c) Break even point in units = _________ / _________.
   d) Two important capital structure ratios are _________ and _________.

State whether the following statements are TRUE or FALSE:
   e) Management accounting is a branch of financial accounting.
   f) Fixed budgets are suited for fixed expenses.
   g) Idle time variance can be favourable.
   h) Cash budget is a master budget.
   i) Profit is the difference between sales and contribution.
   j) Responsibility accounting can be used only in decentralized companies.

PART-A

Q.2 a) How is management accounting on improvement over financial accounting? Discuss. 10
   b) Write notes on cost reduction and cost management. 10

Q.3 a) A factory is currently running at 50% capacity and produces 5000 units at a cost of
   ₹90/- per unit as per details below:

   ₹
   Material 50
   Labour 15
   Factory overheads 15 (₹6 fixed)
   Administration overheads 10 (₹5 fixed)

   The current selling price is ₹100 per unit. At 60% working material increases by 2% and selling price falls by 2%. At 80% working material increases by 5% and selling price falls per unit by 5%. Estimate the profits of factory at 60% and 80% working. 15
   b) How fixed budgets are different from flexible budgets? Explain. 5

Q.4 a) Differentiate standard costing and budgetary cost control. 5
   b) The standard material cost to produce one tonne of chemical X is:
      300 kg of material A @ ₹10/kg
      400 kg of material B @ ₹5/kg
      500 kg of material C @ ₹6/kg
      During a period 100 tonnes of chemical X were produced from usage of:
      35 tonne of material A @ ₹9000/tonne
      42 tonne of material B @ ₹6000/tonne
      53 tonne of material C @ ₹7000/tonne
      Calculate material variances. 15
PART-B

Q.5 The following cost and sales of a manufacturing company for the first half and second half of a year are given:

<table>
<thead>
<tr>
<th></th>
<th>Fist Half</th>
<th>Second Half</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>₹24,00,000</td>
<td>₹30,00,000</td>
</tr>
<tr>
<td>Total Costs</td>
<td>₹21,80,000</td>
<td>₹26,00,000</td>
</tr>
</tbody>
</table>

You are asked to determine:

a) P/V ratio.
b) Annual fixed cost.
c) Break even point.
d) Expected sales when profit `1,80,000/-.
e) Expected profit at a sale of ₹45,00,000/-.  

Q.6

a) Discuss the advantages and limitations of ratio analysis.  10
b) Discuss briefly the major classification of cash flows as per AS-3 (Revised).  10

Q.7 Write detailed notes on responsibility centers in responsibility accounting.  20
Q.1 Fill in the blanks:
   a) A series of constant cash flows occurring at regular intervals forever is known as _____.
   b) Net Present Value = ____________.
   c) In the Net Income Approach, when the debt proportion is increased, the cost of debt _______.
   d) Walter’s Model suggests for 100% DP Ratio when ________.
   e) Total Operating Cycle Period = _______________.

   State whether the following statements are TRUE or FALSE:
   a) Concept of time value of money is ignored in the principle of profit maximization.
   b) Equity share capital is an internal source of finance.
   c) Indifference level of EBIT is one at which EPS is zero.
   d) Stability of dividend does not affect the market price of the share.
   e) Credit terms is one of the elements of credit policy.

Q.2 a) “Financial management is nothing but managerial decision making in asset mix, capital mix and profit allocation”. Comment.  
   b) An investor deposits a sum of Rs. 1,00,000 in a bank account on which interest is credited @ 10% p.a. How much amount can be withdrawn annually for a period of 15 years? (PVAF 10%, 15y=7.606) 
   c) A Ltd. is planning to purchase a machine for Rs. 1,50,000 which is likely to bring the following earnings in the next five years:

<table>
<thead>
<tr>
<th>Years</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earnings (Rs.)</td>
<td>50,000</td>
<td>55,000</td>
<td>60,000</td>
<td>62,000</td>
<td>65,000</td>
</tr>
</tbody>
</table>

The purchase of machine will result in increase of working capital by Rs. 15,000. The machine will be depreciated on SLM basis and has salvage value of Rs. 25,000. The company is subject to tax at the rate of 30 percent. Compute the initial, Subsequent and Terminal cash flows from the machine.

Q.3 a) Explain the superiority of cash flows over profits in investment decision making. 
   b) A company is considering which of two mutually exclusive projects it should undertake; Both the projects have the same initial outlay and length of life. The company anticipates a cost of capital of 10% and the net after tax cash flows of the project are as follow:

<table>
<thead>
<tr>
<th>Year</th>
<th>0</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project X (Rs.)</td>
<td>-2,10,000</td>
<td>40,000</td>
<td>80,000</td>
<td>90,000</td>
<td>75,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Project X (Rs.)</td>
<td>-2,10,000</td>
<td>2,22,000</td>
<td>10,000</td>
<td>10,000</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>----------------</td>
<td>-----------</td>
<td>----------</td>
<td>--------</td>
<td>--------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>PVF (10%, n yrs)</td>
<td>-</td>
<td>0.909</td>
<td>0.826</td>
<td>0.751</td>
<td>0.683</td>
<td>0.621</td>
</tr>
</tbody>
</table>

Compute the NPV and PI of each project and state with reasons which project you would recommend. 15

Q.4  
(a) Explain the advantages and limitations of retained earnings as a source of finance. 5  
(b) What are the various external sources of finance? Why are they important for a business firm? 15

PART-B

Q.5  
(a) Explain the Traditional Theory of cost of capital and capital structure with assumptions. 8  
(b) Compute the after tax cost of capital in the following cases:  
   i) A ten year 8% Rs. 1000 per bond sold at Rs. 950. Tax rate is 30%  
   ii) A common share selling at a market price of Rs. 120 and paying a current dividend of Rs. 9 per share which is expected at a rate of 8%.  
   iii) 14% Preference shares of Rs. 100 each, issued at 5% premium, redeemable at par after 6 years. Floatation cost is Rs. 8. 12

Q.6  
(a) What do you mean by working capital? Explain the importance of adequate working capital. 10  
(b) Explain the Baumol’s Model of cash management. 5  
(c) The following information is available in respect of an item:  
   Annual usage – 20,000 units; Ordering Cost – Rs. 1,875 per order; Carrying Cost – Rs. 3 per unit p.a.  
   Find out the economic order quantity of the item. 5

Q.7  
Explain the stable dividend policy. What is the significance of stability of dividends? 20
Q.1 **Fill in the blanks:**
   a) The objective of financial management is to maximization of __________.
   b) Equal annual amounts occurring in the beginning of certain years are known as __________.
   c) Capital budgeting is a part of __________ decisions.
   d) A sound capital budgeting technique is based on __________.
   e) If NPV is zero, then PI is equal to __________.

**State whether the statement is True/False:**

f) Investment, financing and dividend decisions work collectively to determine the growth of the firm.

f) Compounding and discounting techniques are same.

h) The discounting techniques help in finding out the future value of a present amount.

i) Sunk cost is a relevant cost in capital budgeting.

j) Issue of equity shares is an internal source of finance.

**PART-A**

Q.2 a) “Wealth maximization is a better criterion than profit maximization”. Do you agree? Explain. 15
   b) Explain major decision taken by finance manager of an MNC. 5

Q.3 a) A company is considering an investment proposal to install new milling controls. The project will cost ₹5,00,000. The facility has a life expectancy of 5 years. The after tax profit are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAT</td>
<td>₹50,000</td>
<td>₹50,000</td>
<td>₹60,000</td>
<td>₹70,000</td>
<td>₹80,000</td>
</tr>
<tr>
<td>P/V of `1 at 10%</td>
<td>0.909</td>
<td>0.826</td>
<td>0.751</td>
<td>0.683</td>
<td>0.621</td>
</tr>
</tbody>
</table>

Calculate:
   i) Net present value at 10% if rate of taxes 30% and depreciation is applied on straight line method.
   ii) Profitability index at 10%. 15
   b) Explain the disadvantages of ARR period as a method of evaluating long term projects. 5

Q.4 a) What is capital rationing? Explain. 5
   b) Are retained earnings a source of finance? Explain and discuss its advantages. 5
   c) What are the different external sources of finance? Discuss their advantages and limitations. 10

**PART-B**

Q.5 Explain NI and NOI approach of capital structure decision making. 20
Q.6  a) Explain determinants of dividend in detail.  
b) Write a detailed note on Walter’s dividend model.  

Q.7  a) A company plans to sell 1,20,000 units next year. The expected cost of goods is as follows: Raw material ₹200, wages ₹30, overhead (including depreciation @₹5 per unit) ₹200. The duration of operating cycle is expected to be 2 months for raw material, 1 month for WIP, ½ month for finished goods, 1 month for debtors. Estimate WC requirements if desired cash balance is 5% of gross WC requirements.  
b) Why a business firm need to hold cash?  
c) Explain EOQ as techniques of inventory management.
Q.1 **State whether the following statements are TRUE or FALSE:**

a) A person making any Inter-State outward supplies of goods can opt for composition scheme.

b) In case of inward supply of goods from an unregistered dealer, reverse charge mechanism would apply.

c) ITC and depreciation both can be claimed on the tax component of capital goods.

d) Change in the address of Principal Place of Business does not require an amendment in the registration certificate.

e) A Credit Note is same as a Debit Note

**Fill in the blank:**

e) In case of inter-state supply of goods, _____ applies. (CGST/SGST/IGST)

f) The time of supply of vouchers when the supply with respect to the voucher is not identifiable is ____

g) The tax invoice should be issued within ______ from the date of supply of services.

h) The details of outward supplies of goods or services in Form GSTR 1 shall be submitted by _____ of the succeeding month.

i) The full form of NCCD under the Customs Law is _________.

**Answer the following:**

o) What is the manner of utilization of input tax credit (ITC) on CGST and SGST?

p) Define location of supplier of services.

q) A trader sells 1000 shirts @ Rs. 500 per shirt and gives a trade discount of 15%. What is the value of supply?

r) Which returns are required to be filed for furnishing details of outward supplies, inward supplies and annual return.

s) What is Protective Duty?

**PART-A**

Q.2 a) Discuss the benefits of GST with regard to its ability in overcoming the defects of pre GST structure of Indirect Taxes in India.  

b) What are provisions relating to Composition Scheme u/s 10 of CGST Act?

Q.3 a) Discuss the provisions for determination of place of supply of goods in the domestic transactions under general provisions with suitable examples.

b) The US$ 9,000 are converted into UK £ 6,200. The RBI reference rate at that time for US$ is Rs 70 per US dollar and for UK £ is Rs. 100 per Pound. What is the value of supply?

Q.4 a) What is job work? What are the provisions regarding receiving back inputs or capital goods by the principal? What are the consequences if these are not received back by the principal within the stipulated time?

b) What is the significance of Tax invoice under GST System? How is it different from Bill of Supply?
c) Swati Stationers deals in stationery items. It is registered under GST and has undertaken the following sales during the day:

<table>
<thead>
<tr>
<th>Particulars of Recipient of Supply</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Mukesh- a student (unregistered)</td>
<td>170</td>
</tr>
<tr>
<td>2 Rajesh- Unregistered</td>
<td>270</td>
</tr>
<tr>
<td>3 Arun Imaging Centre – Registered Dealer</td>
<td>425</td>
</tr>
<tr>
<td>4 XYZ Traders – Unregistered</td>
<td>125</td>
</tr>
<tr>
<td>5 MatraChhaya- Unregistered society</td>
<td>180</td>
</tr>
<tr>
<td>6 Raghav Entities – Registered dealer</td>
<td>100</td>
</tr>
</tbody>
</table>

Determine in respect of which of the above supplies a consolidated Tax Invoice may be issued at the end of the day. Also give reasons why a separate invoice is required to be issued for other supplies.

**PART-B**

Q.5  

a) What is Annual Return? Who all are not liable to file an annual return? What are the provisions regarding form, due date and default in furnishing annual return by the due date?  

b) ABC Ltd provides the following information of GST paid on the purchases made/input services availed by it during September 2018:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>GST Paid(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Purchase of cars used for transportation of employees</td>
<td>3,30,000</td>
</tr>
<tr>
<td>2 Inputs consisting of 3 lots, out of which first lot was received during September 2018</td>
<td>1,25,000</td>
</tr>
<tr>
<td>3 Capital goods (out of 3 items, invoice for one item was missing and GST paid on that items was Rs. 25,000</td>
<td>2,50,000</td>
</tr>
<tr>
<td>4 Outdoor catering services availed on Women’s day for employees</td>
<td>72,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,77,000</strong></td>
</tr>
</tbody>
</table>

Determine the amount of ITC available to ABC Ltd. for September 2018. Also give reasons why not the ITC is available for these items.

Q.6  

a) A registered dealer of Maharashtra purchased goods from another registered dealer in Delhi at Rs. 10,00,000 plus IGST @ 20%. Out of inter-State purchases he supplied some goods in Maharashtra at Rs. 6,00,000 plus SGST and CGST @10% each and remaining goods to a dealer located in Karnataka at Rs. 6,00,000 plus IGST @ 20%. Compute the net tax liability of A in respect of IGST, CGST and SGST.

b) Give a short note on Audit under CGST Act, 2017.

Q.7  

a) What is baggage? Discuss the statutory provisions regarding baggage as being incorporated in Customs Act.

b) Consider the following information:  

FOB Rs. 30,00,000; Transportation cost Rs. 6,20,000; Cost of insurance Rs. 38,000; Landing charges Rs. 40,000

Find out the Assessable Value if the material has been imported by Air.
End Semester Examination, Dec. 2018
B.Com (Hons.) and B.Com (Hons.) Industry Integrated – Fifth Semester
BUSINESS RESEARCH METHODS (BCH-504 / BCH-504A)

Time: 3 Hours                       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. Marks are indicated for each question.

Q.1 Answer the following questions in brief:
   a) Define research problem with at least two examples.
   b) What is a variable?
   c) Explain dependent variable with an example.
   d) Draw neatly the flowchart of a research process.
   e) What is a nominal scale? Give at least two examples of it.
   f) Enlist the ingredients of a research proposal.
   g) Distinguish between applied and fundamental research.
   h) What is open ended question? Give its few examples.
   i) What is sampling error?
   j) What is the significance of report writing?  

PART-A

Q.2 What is the purpose of doing research? What are the major components of a good research study? Also write a short note on 'inductive method' of research.  

Q.3 Discuss the importance of literature review in research. Discuss in brief the methods of collection of primary data in research.  

Q.4 How are research design classified? What are the distinguishing characteristic of each? Give suitable example of each.  

PART-B

Q.5 Distinguish between sample and census. Enumerate various methods of non probabilistic sampling in detail with examples.  

Q.6 What are the criteria used for questionnaire designing? Determine two types of questions used in research with suitable examples.  

Q.7 Discuss the layout of a research report in detail.  


Q.1 Answer the following:
   a) _______ is widely accepted in payment for goods and services.
   b) The primary functions of money are __________ and __________.
   c) DFHI stands for ________.
   d) The general insurance industry in India was nationalized w.e.f. 01, January, 1973.
   e) Write any two significance of money in a mixed economy.
   f) RBI act as a government banker, agent and adviser. (True/False)
   g) Principle of identity is applicable to an accident insurance contract. (True/False)
   h) Credit control is the important function of the insurance sector. (True/False)
   i) What is re-insurance?  

**PART-A**

Q.2 Compare the merits and demerits of unit banking and branch banking. Which system would you recommend to India?  10

Q.3 “Money is what money does”. Discuss the functions of money in the Indian economy.  10

Q.4 Write notes on the following:
   a) Universal banking.
   b) Venture capital.  5x2

**PART-B**

Q.5 a) Explain the objective, elements and principles of insurance contract.  6
    b) Discuss the role of IDRA in monitoring insurance business in India.  4

Q.6 a) Explain about pooling and diversification of risk.  5
    b) Describe the role of insurance in risk management.  5

Q.7 a) Analyse the role of insurance company in financial planning in India.  6
    b) Discuss the functions of an insurance agent in detail.  4
Q.1 **Answer the following questions:**
   a) What is Inflation?
   b) What is the work of SIDBI?
   c) What are the advantages of an annuity? Explain any two
   d) Why re-insurance is needed?
   e) What are the main functions of commercial banks?  

   **PART-A**

Q.2 Discuss the structure, growth and development of banking in India.  

Q.3 a) What do you mean by quantity theory of Money?  
   b) How is money supply measured?  

Q.4 a) What are the main functions of NABARD?  
   b) What are the types of venture capital?  

   **PART-B**

Q.5 a) What is insurance and its principles?  
   b) What is the role of IRDA  

Q.6 a) Explain the concept of reinsurance.  
   b) What are the types of risk in insurance?  

Q.7 **Explain the following:**
   a) Role of insurance in financial planning  
   b) Function of agents.
Q.1 Objective type questions:

a) ABC Limited owns 51% of the voting power of PQR Limited and XYZ Limited controls the composition of the board of directors. Which entity should consolidate PQR Limited?
   i) ABC Limited ii) XYZ Limited iii) Both i) and ii) iv) None of the above

b) ABC Limited owns 75% of voting power in XYZ Limited. The activities of ABC Limited and XYZ Limited are dissimilar in nature, then:
   i) ABC Limited is not required to consolidate XYZ Limited. ii) ABC Limited is required to consolidate XYZ Limited. iii) ABC Limited has a choice whether to consolidate the subsidiary or not. iv) XYZ Limited falls under the exemptions granted for non-consolidation.

c) Which of the following conditions should ABC Limited satisfy to be the parent of PQR Limited?
   i) ABC Limited should control majority of the voting power in PQR Limited. ii) ABC Limited should control the composition of the board of directors of PQR Limited. iii) Either i) or ii) iv) Both i) and ii)

d) The only exemptions provided in the standard to exclude a subsidiary from consolidation are:
   i) Temporary control acquired. ii) Dissimilar activities. iii) Subsidiary operates under severe long term restrictions which impair its ability to transfer funds iv) i) and iii)

e) Goodwill does not arise while consolidating a jointly controlled entity
   i) True ii) False

f) A venturer is not required to disclose contingent liabilities and capital commitments incurred in relation to its interest in a joint venture as a venture.
   i) True ii) False

g) There is no requirement as per AS-27 to present separate financial statements for
   i) Jointly controlled entity ii) Jointly controlled asset iii) Jointly controlled operations iv) ii) and iii)

h) In separate financial statements, interest in joint controlled entity should be accounted as per:
   i) AS 27 ii) AS 21 iii) AS 23 iv) AS 13

i) If an enterprise obtains joint control, by way of an agreement, over an entity which is a subsidiary within the meaning of AS 21, it should be accounted as:
   i) A subsidiary as per AS 21 ii) A joint venture as per AS 27 iii) An investment under AS 13 iv) Any of the above
j) Sharing of mobile towers by telecom companies is an example of:
   i) Jointly controlled entity ii) Jointly controlled assets
   iii) Jointly controlled operations iv) None of the above
k) Net cash flow from operating activities can never be negative
   i) True ii) False
l) 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.
m) Match each item in Column A to the most appropriate item in Column B. Each item in Column A corresponds to only one item in Column B

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Advertising expense</td>
<td>1) Cash flow from investing activities</td>
</tr>
<tr>
<td>ii) Repayment of bank loan</td>
<td>2) Not a cash flow</td>
</tr>
<tr>
<td>iii) Profit on sale of investments</td>
<td>3) Cash flow from financing activities</td>
</tr>
<tr>
<td>iv) Amortisation of goodwill</td>
<td>4) Cash flow from operating activities</td>
</tr>
</tbody>
</table>

n) Investing activities are activities that result in changes in the size and composition of the owners’ capital and borrowings of the entity.
   i) True ii) False

o) For term loans under long term borrowings the following shall be mandatorily disclosed as per schedule III
   i) Terms of repayment.
   ii) Name of lender.
   iii) Date of execution of loan agreement.
   iv) Amount of installment.
p) Loans repayable on demand are disclosed under Short term borrowings.
   i) True ii) False

q) Operating cycle has duration of:
   i) Twelve months ii) More than Twelve months
   iii) Less than Twelve months iv) Can be any of the above

r) Short term loans includes 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.
s) 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.
t) A company may have different operating cycles if it engages in more than one nature of business.
   i) True ii) False

Q.2
a) Explain the conditions for classifying an asset as current and non-current.
b) What is minority interest? How do you arrive minority interest?
c) Give four examples for cash flow from investing activities.
d) What are the disclosures needed for equity share capital as per schedule III of companies Act?

Q.3
a) What are events occurring after balance sheet date? Explain with example. Explain the classification and accounting of events occurring after balance sheet date.

Q 4  a) The following is trial balance of S Ltd for the year ended 31st March 2018.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation on premises</td>
<td>8,000</td>
<td>Sales</td>
<td>12,40,000</td>
</tr>
<tr>
<td>Materials Consumed</td>
<td>8,00,000</td>
<td>Equity Share Capital</td>
<td>8,00,000</td>
</tr>
<tr>
<td>Opening Stock</td>
<td>40,000</td>
<td>Outstanding wages</td>
<td>6,000</td>
</tr>
<tr>
<td>Salaries</td>
<td>1,14,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bad debts</td>
<td>3,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonus to employees</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Loan</td>
<td>16,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation on machinery</td>
<td>18,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conveyance</td>
<td>4,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss on sale of machinery</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>16,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Returns</td>
<td>40,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision for Tax</td>
<td>60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>6,00,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. F. Contribution</td>
<td>86,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premises</td>
<td>1,60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer</td>
<td>40,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>20,46,000</strong></td>
<td></td>
<td><strong>20,46,000</strong></td>
</tr>
</tbody>
</table>

Additional information:
Closing stock was valued at ₹1,20,000.

Prepare the profit and loss account as per schedule III of the companies Act.

b) From the following data, prepare the Balance Sheet of Vishal Ltd. as on 31st March 2018 as per Schedule III of the Companies Act. (Figures given in ₹)

<table>
<thead>
<tr>
<th>Accounts</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advances to employees</td>
<td>3,00,000</td>
</tr>
<tr>
<td>Equity Share Capital</td>
<td>52,00,000</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>3,14,320</td>
</tr>
<tr>
<td>Capital Reserve</td>
<td>60,000</td>
</tr>
<tr>
<td>Furniture and Fixture</td>
<td>7,50,000</td>
</tr>
<tr>
<td>Loan from SBI</td>
<td>8,00,000</td>
</tr>
<tr>
<td>Premises</td>
<td>41,09,940</td>
</tr>
<tr>
<td>Provision for Employees Welfare Fund</td>
<td>6,00,000</td>
</tr>
<tr>
<td>Patents</td>
<td>10,00,000</td>
</tr>
<tr>
<td>Proposed Dividend</td>
<td>1,64,000</td>
</tr>
<tr>
<td>Discount on issue of shares(unwritten off)</td>
<td>25,000</td>
</tr>
<tr>
<td>Short term loan from bank</td>
<td>4,90,200</td>
</tr>
<tr>
<td>Trade Receivables</td>
<td>3,66,240</td>
</tr>
<tr>
<td>Unpaid dividend</td>
<td>64,800</td>
</tr>
<tr>
<td>Advance Tax</td>
<td>50,000</td>
</tr>
<tr>
<td>Profit and Loss A/c (profit)</td>
<td>42,980</td>
</tr>
<tr>
<td>8% Govt. Bonds</td>
<td>3,36,000</td>
</tr>
<tr>
<td>Bills Payable</td>
<td>85,100</td>
</tr>
<tr>
<td>Stock in trade</td>
<td>3,55,600</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>1,00,020</td>
</tr>
</tbody>
</table>
Q.5  a) The following are the summarized financial statements of Co. Ltd. for 2017 and 2018.

**Statement of Financial Position**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>9,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Debtors</td>
<td>25,000</td>
<td>31,000</td>
</tr>
<tr>
<td>Stock</td>
<td>60,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Fixed asset at cost</td>
<td>1,20,000</td>
<td>1,05,000</td>
</tr>
<tr>
<td></td>
<td><strong>2,14,000</strong></td>
<td><strong>1,96,000</strong></td>
</tr>
<tr>
<td>Liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Share Capital</td>
<td>32,500</td>
<td>31,500</td>
</tr>
<tr>
<td>6% Debentures due on 31-12-2020</td>
<td>50,000</td>
<td>70,000</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>38,500</td>
<td>27,500</td>
</tr>
<tr>
<td>Creditors</td>
<td>20,000</td>
<td>12,500</td>
</tr>
<tr>
<td>Income- tax Payable</td>
<td>36,000</td>
<td>27,500</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>37,000</td>
<td>27,000</td>
</tr>
<tr>
<td></td>
<td><strong>2,14,000</strong></td>
<td><strong>1,96,000</strong></td>
</tr>
</tbody>
</table>

**Income statement**

(For The Year Ending 31st December)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>4,25,000</td>
<td>4,50,000</td>
</tr>
<tr>
<td>Operating Expenses (including depreciation ₹10,000)</td>
<td>3,40,000</td>
<td>3,80,800</td>
</tr>
<tr>
<td>Interest on Debentures</td>
<td>3,000</td>
<td>4,200</td>
</tr>
<tr>
<td>Net Profit Before Tax</td>
<td>82,000</td>
<td>65,000</td>
</tr>
<tr>
<td>Income Statement</td>
<td>36,000</td>
<td>27,500</td>
</tr>
<tr>
<td></td>
<td><strong>46,000</strong></td>
<td><strong>37,500</strong></td>
</tr>
</tbody>
</table>

**Statement of Retained Earnings**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained Earnings – Beginning</td>
<td>27,500</td>
<td>25,000</td>
</tr>
<tr>
<td>Net Profit for the year</td>
<td>46,000</td>
<td>37,500</td>
</tr>
<tr>
<td></td>
<td>73,500</td>
<td>62,500</td>
</tr>
<tr>
<td>Dividends</td>
<td>35,000</td>
<td>35,000</td>
</tr>
<tr>
<td>Retained Earnings – End</td>
<td>38,500</td>
<td>27,500</td>
</tr>
</tbody>
</table>

Prepare a statement showing cash flow from operating activities.  

b) Using the information given in question no.5 (a) above, prepare a statement showing cash flow from investing activities and cash flow from financing activity.
a) Balance sheet of H. Ltd. and S. Ltd. as on 31.03.2018 were as under. (Amount in ₹):

<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>Equity share capital of ₹10 each</td>
<td>10,00,000</td>
<td>5,00,000</td>
<td>Land and Build</td>
<td>3,00,000</td>
<td>1,80,000</td>
</tr>
<tr>
<td>Reserves and Surplus: Capital</td>
<td>1,00,000</td>
<td>--</td>
<td>Plant and Machinery</td>
<td>5,75,000</td>
<td>5,05,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>2,00,000</td>
<td>1,00,000</td>
<td>Investments</td>
<td>6,20,000</td>
<td></td>
</tr>
<tr>
<td>Profit and Loss A/c</td>
<td>2,00,000</td>
<td>1,50,000</td>
<td>Stock</td>
<td>1,20,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Secured Loan</td>
<td></td>
<td></td>
<td>Sundry Debtors</td>
<td>2,00,000</td>
<td>1,20,000</td>
</tr>
<tr>
<td>15% Debitures</td>
<td>3,00,000</td>
<td>1,00,000</td>
<td>Bills</td>
<td>75,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Current Liabilities:</td>
<td></td>
<td></td>
<td>Bank Balance</td>
<td>25,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Creditors</td>
<td>75,000</td>
<td>50,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bills payable</td>
<td>40,000</td>
<td>20,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19,25,000</td>
<td>9,20,000</td>
<td></td>
<td>19,25,000</td>
<td>9,20,000</td>
</tr>
</tbody>
</table>

Additional Information:

i) H. Ltd. acquired shares on 1st October 2017 on which date General Reserve of S. Ltd. was ₹1,00,000 Balance in profit and loss A/c on 1.04.2017 was ₹80,000.

ii) Sundry Debtors of H. Ltd. includes ₹30,000 dues from S Ltd. similarly bills receivable includes ₹20,000 accepted by S Ltd.

iii) Stock of S. Ltd. includes ₹25,000 purchased from H. Ltd. On which profit made by H. Ltd. 25% of cost.

Calculate goodwill or capital reserve on the date of acquisition and minority interest on the 31st March 2018.

b) Using the information given in question no. 6(a) prepare consolidated balance sheet.
End Semester Examination, Dec. 2018
B. Com. (Hons.) and Industry Integrated — Fifth / Sixth Semester
INTERNATIONAL FINANCE AND TRADE (BCH-603 / CH-5.3)

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. Marks are indicated against each question.

Q.1 Answer the following questions:
   a) Enlist two barriers of international trade.
   b) What is MFN?
   c) What is SAARC?
   d) State two objectives of WTO.
   e) Define ‘multi-lateral trade agreements’.
   f) What is the responsibility of DIPP?
   g) State two objectives of export oriented units.
   h) State two disadvantages of fixed exchange rate.
   i) What is composite currency peg?
   j) What is capital market? 2×10

   PART-A
   Q.2 a) Define terms of trade. Explain the significance of terms of trade. 10
       b) Explain thrust export products and markets of India's foreign trade. 10

   Q.3 Explain in detail policy making body and regulatory framework of India's foreign trade policy. 20

   Q.4 Write short notes on the following:
       a) Export promotion measures in India. 10
       b) Functions of trading houses. 10

   PART-B
   Q.5 a) Differentiate between FERA and FEMA. 10
       b) Explain purchasing power parity theory. 10

   Q.6 a) Explain the components of current account and capital account. 10
       b) Differentiate between balance of trade and balance of payment. 10

   Q.7 Write a detailed note on ‘World Bank’. 20
End Semester Examination, Dec. 2018
B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Fifth / Sixth Semester
CORPORATE TAX PLANNING (CH-5.4 / BCH-604)

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 State whether the following statements are TRUE or FALSE:
   a) An India Company is always resident in India.  
   b) Tax planning is not possible without tax management.  
   c) Transfer to provision is expressly allowed expenditure while computing profits of business and profession.  
   d) It is the liability of the shareholder to deposit Dividend distribution tax.  
   e) A company whose income is not subject to income tax if distribute its income to share holder; it has to pay dividend distribution tax on the amount of distributed income.  
   f) The enterprise engaged in developing, maintaining and operating any infrastructure facility its 100% profit is eligible for deduction for 20 consecutive assessment years commencing from the initial year.  
   g) Profits of a partnership firm are taxable at flat rate of 20%+ Surcharge @12%+ Education Cess @2% +SHEC @1% from the A.Y 2016-17.  
   h) Leasing of asset always attract elimination of immediate cash flows besides it lease rent can also be claimed as admissible business expenditure.  
   i) If repairs of an asset are of capital nature it shall not be allowed as deduction under section 30, 31 and 37.  
   j) Employer's contribution toward an approved superannuation fund is not taxable in the hand of employees.  
   k) When a amalgamating company merges in scheme of amalgamation with the amalgamated company the amount of preliminary expenses of amalgamating company shall not be allowed as deduction to the amalgamated company.  

Write Short Notes on the following:
   l) Tax Management.  
   m) Agriculture Income.  
   n) Meaning of advance ruling "Applicant" { under Advance Ruling }

PART-A

Q.2 x Ltd., a closely-held Indian company, is engaged in the business of manufacture of chemical goods (The value of plant and machinery owned by the company is `55 lakh). The following information's for the financial year 2016-17 shown in statement of profit and loss is as under for the:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale proceeds of goods (domestic sales)</td>
<td>22,23,900</td>
</tr>
<tr>
<td>Sale proceeds of goods (Export Goods)</td>
<td>55,76,100</td>
</tr>
<tr>
<td>Amount withdrawn from general reserve</td>
<td>2,00,000</td>
</tr>
<tr>
<td>(Reserve was created in 1997-98 by debiting P&amp;L A/C)</td>
<td></td>
</tr>
<tr>
<td>Amount withdrawn from revaluation reserve</td>
<td>1,50,000</td>
</tr>
<tr>
<td>Total</td>
<td><strong>31,50,000</strong></td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Depreciation( Normal)</td>
<td>6,16,000</td>
</tr>
<tr>
<td>Depreciation ( Depreciation because of revaluation)</td>
<td>2,70,000</td>
</tr>
</tbody>
</table>
Salary & wages 2,10,000
Income- Tax 3,60,000
Outstanding custom duty (not paid yet) 17,500
Proposed Dividend 60,000
Consultation fees paid to a tax expert 21,000
Other Expenses 1,39,000
Net Profit 14,56,500

For tax purpose the company wants to claim the following:
- Deduction under section 80-IB (30% of `14,56,500)
- Depreciation Under section 32 (`5,36,000)

The company wants to set off the following losses/allowances:

<table>
<thead>
<tr>
<th>For Tax Purpose (`)</th>
<th>For Accounting Purpose(`)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brought forward losses of P. Y 14,80,000</td>
<td>4,00,000</td>
</tr>
<tr>
<td>Unabsorbed depreciation</td>
<td>70,000</td>
</tr>
</tbody>
</table>

Compute the net Income and tax liability of X Ltd for the Assessment year 2017-18 assuming that the X Ltd. gets a deemed long term capital gain of `60,000/- under section 54D(2) which is not credited in the profit and loss account.

Q.3 "Tax Planning is legal and moral way of Tax Saving." Discuss the statement and describe its importance.

20

Q.4 a) From tax planning point of view out of Hindu Undivided family business and partnership which form of business is better. Present your justification in this context.

10

b) Explain the tax planning provision in respect of following:
   i) Tax Planning in respect of certain undertaking in North Eastern States.
   ii) Tax planning for the assesses engaged in the business of export of goods or merchandise.

5×2

PART-B

Q.5 a) A motor car company requires 10,000 units of a part of car engines. From the following information suggest to the company whether it should make the part itself or buy it from the market:

Total cost of 10,000 units

| Direct material | 20,000 |
| Direct labour  | 80,000 |
| Variable factory overhead | 40,000 |
| Fixed factory overhead  | 80,000 |
| Total Costs | 2,20,000 |

Company can buy this product from the market @20/- per unit. If the company manufactures the part, it does not require any additional facilities.

10

b) Discuss tax planning with reference to employees’ remuneration from employer point of view.

10

Q.6 a) Write down the provisions relating to "double taxation relief" in India.

10

b) Ajay, a non-resident Indian, has the following source of income in India during the previous year 2015-16:

i) Income from house property located in India (computed) 2,70,000
ii) Dividend from Indian Companies               75,000
iii) Interest on debenture of Indian company    1,00,000
     (Subscribed in convertible foreign exchange)
     Less: Interest on loan taken for purchase of debenture 20,000  80,000
iv) Long term capital gain on sale of debentures subscribed in US($):
     Cost in 2002-03             4,00,000
     Sale in 2016-17            6,00,000
     \[2,00,000\]
     Less: Commission to broker \[6,000\] 1,94,000

Cost of inflation Index: F.Y. 2002-03 : 447
                           2016-17 : 1125
Compute the tax payable by Ajay for the Assessment year 2017-18. If he opts for the provisions of chapter XII A of the Income- Tax Act, 1961. 10

Q.7 Discuss the provisions of Income Tax Act relating to amalgamation of companies. 20
End Semester Examination, Dec. 2018
B. Com. (Hons.) and Industry Integrated — Sixth Semester
ADVERTISING AND SALES PROMOTION (BCH-607)

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. Marks are indicated against each question.

Q.1 a) State whether the following statements are TRUE OR FALSE:
   i) Advertising is non-paid form of communication.
   ii) Account services or account management is responsible for the relationship between the agency and the client.
   iii) Sales promotion are short term incentives offered to increase sales.
   iv) Trade sales promotions as the name suggests are directed at the re-sellers. 1×4

b) Fill in the blanks:
   i) The advertising ________ is the central message to be used in the ad.
   ii) A ________ is an orderly physical arrangement of Headline, sub-heads, body copy, slogan, seal, and logo in the final advertisement.
   iii) Full form of AIDA _________. 1×3

c) Define the following terms:
   i) Reach.
   ii) Media vehicle.
   iii) Sweepstakes. 1×3

PART-A

Q.2 Define “Advertising”. Discuss different types of advertising with the help of examples. 10

Q.3 a) Discuss briefly the types of appeals and their characteristics. 6
   b) What is media scheduling? Explain the different types of media scheduling. 4

Q.4 a) Discuss the following and determine in what situation of advertising these execution styles can be used:
   i) Demonstration.
   ii) Slice of life.
   iii) Testimonial. 2×3
   b) Discuss the steps involved in design process (layout) of print ad. 4

PART-B

Q.5 Briefly explain the pre-testing and post-testing methods of advertising research. 10

Q.6 a) Explain the following sales promotion tools with example:
   i) Coupon.
   ii) Price deal.
   iii) Discount. 2×3
   b) What are the objectives of sales promotion? 4

Q.7 Discuss in brief the sales promotion campaign. 10
Q.1 **Objective type questions:**

a) If the enterprise sells its products but gives the buyer the right to return the product, revenue from the sales transaction should preferably be recognised at time of sale if the following indicative conditions are met except:
   
   i) Seller’s price to the buyer is substantially fixed or determinable at the date of sale.
   
   ii) Buyer has paid to the seller, or the buyer is obligated to pay to the seller and the obligation is not contingent on resale of the product.
   
   iii) Use of product is fixed by the buyer and communicated to the seller.
   
   iv) Buyer’s obligation to the seller would not be changed in the event of theft or physical destruction or damage of the product.

b) Customised software is ............
   
   i) Software developed with service of training the staff.
   
   ii) Software developed as per customer requirement
   
   iii) Software which satisfy the needs of customer
   
   iv) Software that can be used for multiple customers

c) Revenue from customised software can be recognised based upon the principles of revenue recognition for rendering of services by applying the
   
   i) Proportionate completion method.
   
   ii) Completed service method
   
   iii) Both of the above
   
   iv) Residual Value method.

d) The consideration may be allocated to the elements of the arrangement based on either:
   
   i) Sum of digits Method
   
   ii) Straight Line method
   
   iii) Both of the above
   
   iv) None of the above

e) Amount spent on purchase of 4G license by telecom industry can be recognized as Tangible asset
   
   i) True
   
   ii) False

f) Staff training is included as part of a larger contract with a third party in connection with the acquisition or construction of property, plant and equipment:
   
   i) Training cost can be capitalized along with other cost of constructing Property, plant and Equipment
   
   ii) Training cost can be capitalized separately from cost of constructing Property, plant and Equipment
   
   iii) Training cost component of the contract is to be expensed.
   
   iv) None of the above

g) Expenses incurred for testing the functionality of the network when switching from one Network to the other, for example from a 2G network to a 3G network can be capitalized.
   
   i) True
   
   ii) False
h) Which of the following is indicator of impairment?
   i) Physical damage to the asset
   ii) Use of asset for operation
   iii) Overhauling of asset.
   iv) Charging depreciation on the asset.

i) The lease payments under operating lease recognized as expense in the income statement on
   i) WDV basis
   ii) Straight line basis
   iii) Sum of digits method
   iv) Production Unit method.

j) ABC Limited follows Indian GAAP for reporting purposes. The management wants to revalue intangible assets in its books of accounts. Is the contention of management correct?
   i) True
   ii) False

k) Which of the following option is correct with respect to change in method of depreciation as per IFRS?
   i) Treated as change in estimate
   ii) Treated as change in understanding and judgment
   iii) Treated as change in accounting policy
   iv) None of the above

l) Match the particulars of Column A with that of Column B with respect to their treatment under IFRS

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Column A</th>
<th>Sr. No.</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Useful life estimation for PPE</td>
<td>1</td>
<td>Not allowed in IFRS</td>
</tr>
<tr>
<td>ii)</td>
<td>Cost formula for inventories</td>
<td>2</td>
<td>Based on Temporary difference</td>
</tr>
<tr>
<td>iii)</td>
<td>Deferred tax expense</td>
<td>3</td>
<td>At least at each financial year end</td>
</tr>
<tr>
<td>iv)</td>
<td>Reversal of impairment loss for goodwill</td>
<td>4</td>
<td>Inventories having similar nature and use</td>
</tr>
</tbody>
</table>

m) Match the particulars of Column A with that of Column B with respect to their treatment under Indian GAAP

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Column A</th>
<th>Sr. No.</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Consolidation of Associates</td>
<td>1</td>
<td>By nature only</td>
</tr>
<tr>
<td>ii)</td>
<td>Expense classification</td>
<td>2</td>
<td>To be classified as cash flow from financing activity</td>
</tr>
<tr>
<td>iii)</td>
<td>Dividends paid</td>
<td>3</td>
<td>Divided into integral and non-integral operations</td>
</tr>
<tr>
<td>iv)</td>
<td>Foreign operations</td>
<td>4</td>
<td>Equity method</td>
</tr>
</tbody>
</table>

n) What treatment should be given to prior period items under Indian GAAP
   i) No effect is to be given
   ii) Previous years financial statements are to be restated
   iii) Previous year’s financial statement are regrouped wherever necessary
   iv) Effect of prior period items is recognised in current year’s Statement of Profit and Loss

o) How are Minority interest recognised initially as per Indian GAAP?
   i) At fair value of assets and equity in subsidiary’s financial statements.
   ii) At the carrying of assets and equity in subsidiary’s financial statements.
   iii) At carrying amount of assets and liabilities in subsidiary’s financial statements.
   iv) At fair value of assets and liabilities in subsidiary’s financial statements.
p) ABC Limited follows IFRS principles in preparation and presentation of financial statements, but does not prepare statement of changes in equity. Is their contention correct?
   i) True  ii) False

q) Which of the below conditions would not prohibit revenue recognition by the seller under INDIAN GAAP?
   i) Effective control by seller.
   ii) Significant Risk and reward pertaining to goods is with the seller.
   iii) Continuing managerial involvement by seller.
   iv) None of the above.

r) Under IFRS, what kind of obligation(s) arising from past event are recognised as provision, if there is a probable outflow of resources and the amount of obligation can be estimated reliably?
   i) Only legal obligation.
   ii) Only constructive obligation.
   iii) Legal and constructive obligation both.
   iv) Either legal or constructive obligation.

s) 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.

t) How is tax expense determined in consol financial statements under Indian GAAP?
   i) Tax expense of parent and subsidiaries are just added together for the purpose of consolidation.
   ii) Tax expense is determined based on the temporary differences arising from elimination of unrealised profits and losses resulting from intra-group transaction.
   iii) Tax expense is to be separately computed based on Tax profits of parent only.
   iv) Tax expense is to be separately computed based on Tax profits of subsidiary only.

Q.2  **Short answer type questions:**
   a) Explain differences in IGAAP and IFRS with reference to recognition and measurement revenues.
   b) Explain the differences between IGAAP and IFRS with reference to accounting of inventory.
   c) ABC Limited enters in a lease agreement for a period of five years. The agreement specifies that the retailer will not make any lease payments during the first year of the lease agreement. From the second year onwards, retailer will make payments of ₹10,00,000 per annum. The company has classified the agreement as an operating lease. How would the company account for rent-free periods in lease agreements?
   d) Explain the accounting treatment of changes in method of depreciation and extraordinary items under IGAAP and IFRS.

Q.3  **Long answer type questions:**
   a) i) Explain Relative Fair Value Method and Residual Method for allocation of consideration among the elements of an arrangement.
      ii) A vendor offers an arrangement that includes a license for an accounting program and one year of Post Contract Customer Support (PCS). The total fee for the arrangement is ₹1,30,000. The vendor does not have a specific objective evidence of the fair value of the accounting program, as it is always licensed with PCS. The
vendor always sells renewal PCS for ₹30,000 and has sufficient evidence to support that price as a fair value. What amount of revenue would the vendor be able to recognize upon the delivery of the accounting program.  

b) i) Explain the accounting of “buy one, get one free” offers in case retail sector.  

ii) List the factors to be considered before giving credit to the customers.  

Q.4 Long answer type questions:  
a) i) What do you mean by “Cash Application” in case of Accounts Receivable process?  

ii) What do you mean by purchase order? Explain the types of purchase orders.  

b) How financial institutions measure the financial assets and financial liabilities on initial recognition and subsequent measurement?  

Q.5 Long answer type Question:  
a) Explain general principles for recognition of intangibles in case of Telecom Sector.  

b) i) How do you recognize revenue for multiple elements in a contract?  

ii) Company A is selling version 5.0 of its software for ₹50,000, plus the right to receive version 5.5, which is due to be released in six months? Company A determines that it will not be able to determine the fair value of version 5.5 as it has never been sold separately. Accordingly, will all of the ₹50,000 revenues be deferred until the delivery of version 5.5 or the company should recognize some revenues related to version 5.0 upfront.  

Q.6 Long answer type questions:  
a) i) ABC Limited, which has its head office in South Africa, has its branch office in India. Local currency of ABC Limited in South Africa is ZAR and Local currency of its branch is INR. ABC Limited sells 90% of its goods to its branch and is dependent on the remittances from the branch office to operate its day-to-day normal operating activities. The branch can remit cash to South Africa. What will be the Functional currency of Indian Branch as per IFRS and reporting currency as per Indian GAAP?  

ii) What are the criteria for recognizing revenue under IT industry?  

b) i) A vendor enters into an agreement with the customer whereby the customer pays a non-refundable fee of ₹2,00,000 for 2,000 copies of Product Y. On 31 Jul 2012, the vendor ships to the customer a fully functional version of Product Y on a CD. Pursuant to the terms of the arrangement, the customer may request that the vendor duplicates Product D for branch offices. Is it appropriate for the vendor to recognize the ₹2,00,000 fees on 31 Jul 2012?  

ii) 1 January 2011 Bank P purchases a loan from Bank S for ₹42, which is the fair value of the loan on the date of acquisition. The loan has a contractual principal amount of ₹50. Bank S considered the loan to be impaired and had established an impairment allowance against it of 5. The carrying amount of the loan in Bank S’s financial statements on the date of sale is ₹45. At what price Bank P should initially recognize the loan?
End Semester Examination, Dec. 2018
B.Com. (Hons.) and B.Com. (Hons.) Industry Integrated – First Semester
BUSINESS COMMUNICATION-I (BCH-GE-01 / CH-1.5)

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 Fill in the blanks with appropriate verb:
a) One of my friends _______ gone to France.
b) Each of the boys __________ given a present.
c) Neither of the contestants ________ able to win a decision victory.
d) Oil and water ______ not mix.
e) He and I __________ at Oxford together.
f) Neither Peter nor James _______ any right to the property.
g) Slow and steady __________ the race.
h) No prize are medal ________ given to the boy through he stood first in the examination.
i) Neither the Minister nor his colleagues __________ given an explanation for this.
j) Either Mary and Alice ______ responsible for this.

1×10

PART-A

Q.2 What is a communication process? Illustrate the types, flow of communication and communication networks with the help of examples and diagrams. 10

Q.3 What is listening and how you can make your listening effective? 10

Q.4 Explain 7C’s of effective communication. 10

PART-B

Q.5 Draft a letter to your mentor requesting for attendance for a week (1st October-7th October) as you were suffering from Typhoid. 10

Q.6 Write short notes on:
a) Notice and circular.
b) Types of intra-office communication. 5×2

Q.7 What is a report? Discuss in detail the format of report and give example. 10
End Semester Examination, Dec. 2018  
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. Marks are indicated against each question.

Q.1  
**Do as directed:**  
Complete the following sentences using appropriate tense forms:  
a) My father _________ for a brisk walk in the evening. (go/goes)  
b) We _________ for Singapore next Monday. (leave/are leaving)  
c) I _________ _________ all my problems. (have solved/ have solving)  
d) I _________ the minister last week. (met/meet)  

**Fill in the correct forms:** Present, Past and Present perfect – Simple and progressive.  
e) I _________ (write) a book about Japan.  
f) We must wake her. She _________ (sleep).  
g) Some time ago Mr. Pale _________ (ask) me to lend him some money.  
h) Demonstrators (block) _________ the road for three hours.  
i) Who _________ (break) my ruler.  

1×5

**PART-A**

Q.2 What is voice modulation? Discuss the various techniques of effective speaking with examples.  
10

Q.3 What points should be kept in mind before making a presentation? Discuss the types and session plan of presentation.  
10

Q.4 You recently bought a Samsung refrigerator from Samsung showroom. There is some manufacturing defect in your product and after many reminders there is no response. Draft a complaint letter to the manager about product defect and poor service.  
10

**PART-B**

Q.5 Prepare a brochure for your department fresher’s party and highlighting the events, date, venue, registration process and the grand finale evening. Also give an attractive name to the event.  
10

Q.6 What is report writing? Prepare a sample template of project report mentioning bibliographical and research tools.  
10

Q.7 What preparation should be done before preparing for an interview? Draft your resume assuming you have three years of experience and you want to apply for the job of risk analyst.  
10
Q.1 Answer the following questions:
   a) Which network is more fault tolerant _______ ? (LAN, MAN, WAN)
   b) TPS and OAS stands for ____________________ ?
   c) MIS is used in _______________ level management.
   d) Define the term system.
   e) What is KDD?
   f) List out two difference between data and information.
   g) What should be a major characteristic of a DSS?
      i) Automates decision making
      ii) Includes a spreadsheet model
      iii) Responds quickly to the changing needs of decision makers.
   h) List out the transmission modes.
   i) What are the types of knowledge?
   j) What are the data transmission modes?

   PART-A

Q.2 a) Explain the classical model of decision making in detail.  
     10
   b) Discuss the decision making techniques in individual and in group.  
     10

Q.3 a) Explain the decision support system in detail. How does it improves the decision 
     making process?  
     10
   b) Write a short note on ‘components of DSS’.  
     10

Q.4 a) What is data mining? Explain KDD process in detail.  
     10
   b) What is business? What are the scopes of business?  
     10

   PART-B

Q.5 Define the term ‘network’. Explain the advantages and disadvantages of a network. Also 
     explain the types of networks in detail.  
     20

Q.6 a) What is web mining? How web mining is different from data mining?  
     10
   b) What is data warehouse? Explain the characteristics of data in data warehouse  
     10

Q.7 Write short notes on the following:
   a) Knowledge management  
     10
   b) Business performance management  
     10
End Semester Examination, Dec. 2018  
BBA (G) International Business — Sixth Semester  
PROJECT MANAGEMENT (BIB-003)  

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. Marks are indicated against each question.

Q.1 Answer (any five) of the following:  
a) What is "Percentage Work Completed" and what is it used for?  
b) What are the major differences between “Theory X” and “Theory Y”, as proposed by McGregor?  
c) Explain the difference between “Tall Organization” and “Flat Organization”. Draw both types of organizations.  
d) Explain the difference between “Job Description” and “Job Specification” with an example.  
e) Name the 4 types of “Dependency Relationships” in project management. Which one is most commonly used?  
f) What is WBS and how is it useful in project management?  

PART-A  

Q.2  
a) Which are the 3 main objectives of project management? Describe them with a diagram. Can all the 3 objectives be maximized together or is there a trade-off between them? Illustrate with suitable example.  
b) Select a project from your experience and describe it. Why does it qualify to be called a project? What were the 3 main objectives of this project? Draw the network of the project you have selected above and show at least 10 activities and milestones - in series and parallel, along with their durations. What is the project duration?  

Q.3  
a) What are the various steps from the stage of identification of investment opportunities to their approval for implementation? Explain with a diagram showing their sequencing and also sowing the activities that are required to be done serially and those which can be done in parallel.  
b) Select an infrastructure project of your choice. From which all angles would you check its feasibility? Which all financial statements would you ask the consultant to prepare? Give the names of at least 5 financial statements and what they should contain. Explain with reference to your chosen project.  

Q.4  
a) For a given investment, interest rate and time period, which one generates more income - simple interest or compound interest? What happens to the gap between the two incomes when interest rate increases and time period increases? Explain with graphs.  
b) What is an S-Curve and why is it important? Graphically show the budgeted cost and actual cost of a project which has a time delay and cost escalation. Label the time delay and cost escalation on the graph.  

PART-B  

Q.5  
a) Which are the 4 main types of organization structure?  

Titan is a large technology company which prides itself in developing and launching new products based upon cutting edge technology. Competitive pressures compel
the Titan to keep launching new products in the marketplace at regular, short intervals—each launch is a project in itself. Titan management has found that bringing together concerned people from the different functions, having responsibilities of product development, production, and administrative management. Market planning, sales management, customer services (After-Sales) and funds organization, and making them work together gives good results. Often, people work on two or maximum three products simultaneously. Draw the suggested organization structure for Titan and explain your choice. What is the name of such an organization structure?

b) What is employee retention and why is it important?

BOE projects are a large projects company, they appoint several fresh and experienced projects professionals every year. Last year they had appointed 6 students from your campus placement. All but one of them is facing some problems on the job, which they are finding very monotonous. These employees have been posted in far-away sites and do not have access to their HR department. They find that their project managers are hard task masters. They are disillusioned as they are unable to connect their roles with what they learnt at college, and fail to see how they could be contributing to the cause of the organization. What are the problems and its suggested solutions?

Q.6  a) You have been recently promoted as a Project Manager and given an important project to handle. What steps would you take to manage the project timeline?

b) What is “Scope Creep” in a project and why is it important? Explain with an example.

Q.7  a) What are the three major modes of communication? Explain with examples. Can you say that

b) What are the topics that should be included while drawing out the contract for awarding construction work to a contractor? Illustrate at least 5 important points and state why these are important to be included in the contract.
Q.1 Light Pollution is a threat to Wildlife, Safety and the Starry Sky

A) After hours of driving south in the pitch-black darkness of the Nevada desert, a dome of hazy gold suddenly appears on the horizon. Soon, a road sign confirms the obvious: Las Vegas 30 miles. Looking skyward, you notice that the Big Dipper is harder to find than it was an hour ago.

B) Light pollution—the artificial light that illuminates more than its intended target area—has become a problem of increasing concern across the country over the past 15 years. In the suburbs, where over-lit shopping mall parking lots are the norm, only 200 of the Milky Way’s 2,500 stars are visible on a clear night. Even fewer can be seen from large cities. In almost every town, big and small, street lights beam just as much light up and out as they do down, illuminating much more than just the street. Almost 50 percent of the light emanating from street lamps misses its intended target, and billboards, shopping centres, private homes and skyscrapers are similarly over-illuminated.

C) America has become so bright that in a satellite image of the United States at night, the outline of the country is visible from its lights alone. The major cities are all there, in bright clusters: New York, Boston, Miami, Houston, Los Angeles, Seattle, Chicago, and, of course, Las Vegas. Mark Adams, superintendent of the McDonald Observatory in west Texas, says that the very fact that city lights are visible from on high is proof of their wastefulness. “When you’re up in an airplane, all that light you see on the ground from the city is wasted. It’s going up into the night sky. That’s why you can see it.”

D) But don’t we need all those lights to ensure our safety? The answer from light engineers, light pollution control advocates and astronomers is an emphatic “no.” Elizabeth Alvarez of the International Dark Sky Association (IDA), a non-profit organization in Tucson, Arizona, says that overly bright security lights can actually force neighbours to close the shutters, which means that if any criminal activity does occur on the street, no one will see it. And the old assumption that bright lights deter crime appears to have been a false one: A new Department of Justice report concludes that there is no documented correlation between the level of lighting and the level of crime in an area. And contrary to popular belief, more crimes occur in broad daylight than at night.

E) For drivers, light can actually create a safety hazard. Glaring lights can temporarily blind drivers, increasing the likelihood of an accident. To help prevent such accidents, some cities and states prohibit the use of lights that impair night-time vision. For instance, New Hampshire law forbids the use of “any light along a highway so positioned as to blind or dazzle the vision of travellers on the adjacent highway.”

F) Badly designed lighting can pose a threat to wildlife as well as people. Newly hatched turtles in Florida move toward beach lights instead of the more muted silver shimmer of the ocean. Migrating birds, confused by lights on skyscrapers, broadcast towers and lighthouses, are injured, sometimes fatally, after colliding with high, lighted structures. And light pollution harms air quality as well: Because most of the
country’s power plants are still powered by fossil fuels, more light means more air pollution.

G) So what can be done? Tucson, Arizona is taking back the night. The city has one of the best lighting ordinances in the country, and, not coincidentally, the highest concentration of observatories in the world. Kitt Peak National Optical Astronomy Observatory has 24 telescopes aimed skyward around the city’s perimeter, and its cadre of astronomers needs a dark sky to work with.

H) For a while, that darkness was threatened. “We were totally losing the night sky,” Jim Singleton of Tucson’s Lighting Committee told Tulsa, Oklahoma’s KOTV last March. Now, after retrofitting inefficient mercury lighting with low-sodium lights that block light from “trespassing” into unwanted areas like bedroom windows, and by doing away with some unnecessary lights altogether, the city is softly glowing rather than brightly beaming. The same thing is happening in a handful of other states, including Texas, which just passed a light pollution bill last summer. “Astronomers can get what they need at the same time that citizens get what they need: safety, security and good visibility at night,” says McDonald Observatory’s Mark Adams, who provided testimony at the hearings for the bill.

I) And in the long run, everyone benefits from reduced energy costs. Wasted energy from inefficient lighting costs us between $1 and $2 billion a year, according to IDA. The city of San Diego, which installed new, high-efficiency street lights after passing a light pollution law in 1985, now saves about $3 million a year in energy costs.

J) Legislation isn’t the only answer to light pollution problems. Brian Greer, Central Ohio representative for the Ohio Light Pollution Advisory Council, says that education is just as important, if not more so. “There are some special situations where regulation is the only fix,” he says. “But the vast majority of bad lighting is simply the result of not knowing any better.” Simple actions like replacing old bulbs and fixtures with more efficient and better-designed ones can make a big difference in preserving the night sky.

a) The first six paragraphs of the passage are lettered A-F. Choose the most suitable headings for paragraphs A-D from the list of headings below. There are more headings than paragraphs, so you will not use them all.

i) Why lights are needed
ii) Lighting discourages law breakers
iii) The environmental dangers
iv) People at risk from bright lights
v) Illuminating space
vi) A problem lights do not solve
vii) Seen from above
viii) More light than is necessary
ix) Approaching the city

b) Complete each of the following statements with words taken from the passage. Write ONE or TWO WORDS for each answer.

i) According to a recent study, well-lit streets do not ________________ or make neighbourhoods safer to live in.
ii) Inefficient lighting increases ________________ because most electricity is produced from coal, gas or oil.
iii) Efficient lights ________________ from going into areas where it is not needed.
iv) In dealing with light pollution ________________ is at least as important as passing new laws.

8

4

c) For the statements given below, write:

Yes If the statement agrees with the writer’s claims
No If the statement contradicts the writer’s claims
Not given If it is impossible to say what the writer thinks
i) One group of scientists find their observations are made more difficult by bright lights.
ii) It is expensive to reduce light pollution.
iii) Many countries are now making light pollution illegal.
iv) Old types of light often cause more pollution than more modern ones

Q.2 Read the passage given below and answer the questions that follow:

Domestic travel
Have you ever travelled to another part of your country and stayed for a few days? Travel within one’s own country is popular throughout the world. And, according to a survey carried out in Australia in 2002, travellers are tending to spend more and more money on their holidays.

The Domestic Tourism Expenditure Survey showed that domestic travellers – those travelling within the country – injected $23 billion into the Australian economy in 2002. As a result, domestic tourism became the mainstay of the industry, accounting for 75 per cent of total tourism expenditure in Australia. International tourism, on the other hand, added $7 billion to the economy. Overall, in present dollar terms, Australians spent $7 billion more on domestic tourism in 2002 than they did when the first survey of tourist spending was completed in 1991.

Thus, tourism has become one of Australia’s largest industries. The combined tourist industry now accounts for about 5 per cent of the nation’s gross domestic product, compared with agriculture at 4.3 per cent and manufacturing at 8 per cent. Tourism is therefore an important earner for both companies and individuals in a wide range of industries. For example, the transport industry benefits from the extra money poured into it. Hotels spring up in resort areas to provide accommodation, and the catering industry gains as tourists spend money in restaurants. The retail sector benefits as well, as many tourists use their holidays to shop for clothes, accessories and souvenirs.

In most countries, the land is divided into different political areas. Australia is divided into six states and two territories. Since people travel for different reasons, there are significant differences in the length of time people stay in different locations and in the amount they spend while there.

In 2002, Australian residents spent $8.4 billion on day trips and almost twice that amount on trips involving at least one night away from home. In that year, a total of 45 million overnight trips were made in Australia. Of these, 14.9 million were spent in New South Wales, 10.3 million were spent in Queensland, and 9.2 million were spent in Victoria. Fewer nights were spent in the other states, with 3.7 million in South Australia, 1.5 million in Tasmania and 5 million in Western Australia. Despite the popularity of destinations such as Ayers Rock and Kakadu National Park, only 0.4 million overnight stays were recorded in the Northern Territory.

New South Wales, Queensland and Victoria attracted the greatest tourism revenue, with $5.2 billion, $5.1 billion and $3.3 billion spent there respectively. The average expenditure for trips was $395 per person, with accommodation the biggest expenditure, followed by meals and fuel. The survey also showed that costs were higher for inter-state travellers, who each spent an average of $812 per trip compared with $255 for those who travelled within one state. Trips to the Northern Territory were the most expensive, followed by Queensland, with South Australia and Victoria the least.

Comparing the costs of trips for different purposes, the survey found that business trips were the most expensive because they were more likely to involve stays in commercial accommodation. Trips taken for educational reasons – to visit universities, museums etc. – were also expensive, especially as they usually required inter-state plane tickets. Family holidays lay in the medium range, with transport and fares contributing to the cost, but adventure parks the major expense. But while visits to friends and relatives
The survey also estimates that Australians made 253 million day trips in 2002, visiting parks, beaches and city attractions. The largest expenses were petrol costs (averaging $10 per day trip), followed by meals, souvenirs and entry fees. Day trips tended to cost the most in the Northern Territory, while South Australia was the cheapest. Overall, the survey found that men travelling alone spent more than any tourist group. In particular, men spent more on transport and meals. Women travelling alone spent the most on clothes, while souvenirs were bought more often by families than by other tourists. The challenge for the tourism industry now is to encourage Australians to continue spending money on travel and, if possible, to increase the amount they spend.

a) Complete the sentences below. Choose NO MORE THAN THREE WORDS from the text for each answer

i) The state or territory in which the highest number of overnight trips was made was ________________

ii) The state or territory in which the lowest number of overnight trips was made was ________________

iii) People travelling from state to state spent more than those travelling ________________

iv) The TWO cheapest states or territories to travel to were ________________ and ________________

b) Complete the table below. Choose NO MORE THAN THREE WORDS from the text for each answer.

<table>
<thead>
<tr>
<th>Purpose of trip</th>
<th>Major expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business</td>
<td>Accommodation</td>
</tr>
<tr>
<td>Education</td>
<td>i)</td>
</tr>
<tr>
<td>family holiday</td>
<td>ii)</td>
</tr>
<tr>
<td>visiting relatives</td>
<td>iii)</td>
</tr>
<tr>
<td>day trips</td>
<td>iv)</td>
</tr>
</tbody>
</table>

8

Q.3 The Chart And Graph Below Give Information About Sales And Share Prices For Coca-Cola. Write a report for a university lecturer describing the information shown below. You should write at least 150 words.

Q.4 You recently bought an item of clothing from a shop. You discovered that it had a fault and returned it to the shop for replacement or refund. However, the assistant told you that this was against the store’s policy. Write a letter to the store manager, explaining
the problems you have had. Ask for a refund or exchange on the item. You should write at least 150 words. You do NOT need to write your own address.

Q.5 Some people think that it is important to use leisure time for activities that improve the mind, such as reading and doing word puzzles. Other people feel that it is important to rest the mind during leisure time. Write about what you think about this in at least 250 words.

Q.6 The diagrams below show the stages and equipment used in the cement-making process, and how cement is used to produce concrete for building purposes. Explain the process in your own words.
Q.1 Write short notes on the following:
   a) Characteristics of developed countries.
   b) Value derivation in international business.
   c) Cultural globalization.
   d) Crypto-currency.
   e) Democratization.

**PART-A**

Q.2 a) Tanzanite, the blue/violet stone, swamped global markets with the release of Titanic (the famous Hollywood movie), in which it was worn by Hollywood actress Kate Winslet. How does this concept work in the present world? What do the proponents of this amazing concept say? What are the driving factors of the concept? 10
   b) What is Bitcoin? How is it disrupting the global economy? 10

Q.3 a) What is foreign direct investment (FDI)? Why does an FMCG firm engage in FDI? Where should the firm invest in, Greenfield or brownfield venture? What kind of technology transfer will happen between Unilever, the parent company and HUL, its subsidiary for dry shampoo which saves water? What are the different ways possible for Unilever to protect its intellectual property? 10
   b) Deepika Padukone is your good friend. She requests you to buy Louis Vuitton Epi Pochette Montaigne handbag while you are travelling to London. You check the price of the bag. It costs £675 for it, knowing that the same bag costs Rs. 76,517 in India. Is this a good deal? Imagine the current pound/Indian Rupee exchange rate £1.00 = Rs. 83.73. 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 borrowers? 10

**PART-B**

Q.5 a) You have been appointed as the Operations Manager at Hindustan Unilever Ltd. (HUL). HUL imported Dove soaps last month from Unilever, Germany. The payment is due tomorrow. The value of the consignment was Euro 1 million. At the same time, a consignment of Lux soaps, value Euro 1 million, is leaving from your plant today to Unilever, Germany. The payment of this consignment will become due exactly after 90 days. Your banker has advised you spot exchange rate Euro 1=Rs. 76.23 and 90 days forward exchange as Euro 1 = Rs. 72.18. What should you do to avoid loss or have gain on the transaction? Determine the loss or gain. 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 advance 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.

b) What is technology transfer? Briefly write about all the different types of technology transfer.

Q.7  a) What is structural adjustment? How does International Monetary Fund help in stabilizing global economy?

b) What are the benefits of international investment? How does it promote globalization?
Q.1 Read the passage and answer the following questions:

**Aphantasia: A life without mental images**

Close your eyes and imagine walking along a sandy beach and then gazing over the horizon as the Sun rises. How clear is the image that springs to mind?

Most people can readily conjure images inside their head - known as their mind’s eye.

But this year scientists have described a condition, aphantasia, in which some people are unable to visualize mental images.

Niel Kenmuir, from Lancaster, has always had a blind mind’s eye. He knew he was different even in childhood. “My stepfather, when I couldn’t sleep, told me to count sheep, and he explained what he meant, I tried to do it and I couldn’t,” he says. “I couldn’t see any sheep jumping over fences, there was nothing to count.”

Our memories are often tied up in images, think back to a wedding or first day at school. As a result, Niel admits, some aspects of his memory are “terrible”, but he is very good at remembering facts. And, like others with aphantasia, he struggles to recognize faces. Yet he does not see aphantasia as a disability, but simply a different way of experiencing life.

**Mind’s eye blind**

Ironically, Niel now works in a bookshop, although he largely sticks to the non-fiction aisles. His condition begs the question what is going on inside his picture-less mind. I asked him what happens when he tries to picture his fiancee. “This is the hardest thing to describe, what happens in my head when I think about things,” he says. “When I think about my fiancee there is no image, but I am definitely thinking about her, I know today she has her hair up at the back, she’s brunette. But I’m not describing an image I am looking at, I’m remembering features about her, that's the strangest thing and maybe that is a source of some regret.”

The response from his mates is a very sympathetic: “You’re would.” But while Niel is very relaxed about his inability to picture things, it is often a cause of distress for others. One person who took part in a study into aphantasia said he had started to feel “isolated” and “alone” after discovering that other people could see images in their heads. Being unable to reminisce about his mother years after her death led to him being “extremely distraught”.

**The super-visualiser**

At the other end of the spectrum is children’s book illustrator, Lauren Beard, whose work on the Fairytale Hairdresser series will be familiar to many six-year-olds. Her career relies on the vivid images that leap into her mind’s eye when she reads text from her author. When I met her in her box-room studio in Manchester, she was working on a dramatic scene in the next book. The text describes a baby perilously climbing onto a chandelier.

“Straightaway I can visualise this grand glass chandelier in some sort of French kind of ballroom, and the little baby just swinging off it and really heavy thick curtains,” she says. “I think I have a strong imagination, so I can create the world and then keep
adding to it so it gets sort of bigger and bigger in my mind and the characters too they sort of evolve. I couldn’t really imagine what it’s like to not imagine, I think it must be a bit of a shame really.”

Not many people have mental imagery as vibrant as Lauren or as blank as Niel. They are the two extremes of visualization. Adam Zeman, a professor of cognitive and behavioural neurology, wants to compare the lives and experiences of people with aphantasia and its polar-opposite hyperphantasia. His team, based at the University of Exeter, coined the term aphantasia this year in a study in the journal Cortex.

Prof Zeman tells the BBC: “People who have contacted us say they are really delighted that this has been recognized and has been given a name, because they have been trying to explain to people for years that there is this oddity that they find hard to convey to others.” How we imagine is clearly very subjective - one person’s vivid scene could be another’s grainy picture. But Prof Zeman is certain that aphantasia is real. People often report being able to dream in pictures, and there have been reported cases of people losing the ability to think in images after a brain injury.

He is adamant that aphantasia is “not a disorder” and says it may affect up to one in 50 people. But he adds: “I think it makes quite an important difference to their experience of life because many of us spend our lives with imagery hovering somewhere in the mind’s eye which we inspect from time to time, it’s a variability of human experience.”

1.1 Questions a)–h)
Do the following statements agree with the information in the reading text above
TRUE if the statement agrees with the information
FALSE if the statement contradicts the information
NOT GIVEN if there is no information on this

a) Aphantasia is a condition, which describes people, for whom it is hard to visualise mental images.
b) Niel Kenmuir was unable to count sheep in his head.
c) People with aphantasia struggle to remember personal traits and clothes of different people.
d) Niel regrets that he cannot portray an image of his fiancee in his mind.
e) Inability to picture things in someone’s head is often a cause of distress for a person.
f) All people with aphantasia start to feel 'isolated' or 'alone' at some point of their lives.
g) Lauren Beard’s career depends on her imagination.
h) The author met Lauren Beard when she was working on a comedy scene in her next book.

1.2 Questions i)–m)
Complete the sentences below:
Write NO MORE THAN TWO WORDS from the passage for each answer.
Write your answers in boxes 9–13 on your answer sheet.
i) Only a small fraction of people have imagination as ___________ as Lauren does.
j) Hyperphantasia is ___________ to aphantasia.
k) There are a lot of subjectivity in comparing people’s imagination – somebody’s vivid scene could be another person’s ___________.
l) Prof Zeman is ___________ that aphantasia is not an illness.
m) Many people spend their lives with ___________ somewhere in the mind’s eye.
Read the passage and answer the following questions:

What to do in a fire?

If there was a fire where you live? Would you know what to do? Talking about fires can be scary because no one likes to think about people getting hurt or their things getting burned. But you can feel less worried if you are prepared. It's a good idea for families to talk about what they would do to escape a fire. Different families will have different strategies. Some kids live in one-story houses and other kids live in tall buildings. You'll want to talk about escape plans and escape routes, so let's start there.

Know Your Way Out

An escape plan can help every member of a family get out of a burning house. The idea is to get outside quickly and safely. Smoke from a fire can make it hard to see where things are, so it's important to learn and remember the different ways out of your home. How many exits are there? How do you get to them from your room? It's a good idea to have your family draw a map of the escape plan. It's possible one way out could be blocked by fire or smoke, so you'll want to know where other ones are. And if you live in an apartment building, you'll want to know the best way to the stairwell or other emergency exits.

Safety Steps

If you're in a room with the door closed when the fire breaks out, you need to take a few extra steps:

- Check to see if there's heat or smoke coming in the cracks around the door. (You're checking to see if there's fire on the other side.)
- If you see smoke coming under the door — don't open the door!
- If you don't see smoke — touch the door. If the door is hot or very warm — don't open the door!
- If you don't see smoke — and the door is not hot — then use your fingers to lightly touch the doorknob. **If the doorknob is hot or very warm — don't open the door!**

If the doorknob feels cool, and you can't see any smoke around the door, you can open the door very carefully and slowly. When you open the door, if you feel a burst of heat or smoke pours into the room, quickly shut the door and make sure it is really closed. If there's no smoke or heat when you open the door, go toward your escape route exit.

2.1 Complete the sentences below.

Choose NO MORE THAN TWO WORDS from the text for each answer.

a) While some might live in a tall buildings, others might live in a __________.

b) Important thing is to talk with your kids about escape ___________ and ___________.

c) Making a ___________ is a good idea, it can help you escape.

d) If you live in an apartment, you have to know the way to the staircase or other ___________.

e) You can only open the door if the ___________ is not hot and you can't see smoke around the door.

f) You should immediately close the door, if smoke ___________ into the room.
Do the following statements agree with the information given in Reading Section 3?

TRUE if the statement agrees with the information
FALSE if the statement contradicts the information
NOT GIVEN if there is no information on this

2.2 g) It is important to have a strategy before escaping the fire.
   h) You should mark different ways out of your home on the map.
   i) If you’re stuck in a room, and see smoke coming from the other room, you should open the door and run to the exit.
   j) Hot door means you shouldn’t open it to escape.

Q.3 Writing Task 1
Write about the following topic:

Some people work for the same organization all their working life. Others think that it is better to work for different organizations. Discuss both these views and give your own opinion. Write at least 150 words.

Q.4 Writing Task 2
The table below shows the cinema viewing figures for films by country, in millions. Summarize the information by selecting and reporting the main features, and make comparisons where relevant.
Write at least 150 words.

Cinema viewing figures for films by country, in millions

<table>
<thead>
<tr>
<th>Country</th>
<th>Action</th>
<th>Romance</th>
<th>Comedy</th>
<th>Horror</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Italy</td>
<td>8</td>
<td>7.5</td>
<td>6.5</td>
<td>2.5</td>
<td>24.5</td>
</tr>
<tr>
<td>Ireland</td>
<td>7.6</td>
<td>3.8</td>
<td>5.5</td>
<td>6.4</td>
<td>23.3</td>
</tr>
<tr>
<td>New Zealand</td>
<td>7.2</td>
<td>4.5</td>
<td>3.9</td>
<td>4.7</td>
<td>20.3</td>
</tr>
<tr>
<td></td>
<td>7.1</td>
<td>4.5</td>
<td>4</td>
<td>2.2</td>
<td>17.8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>29.9</strong></td>
<td><strong>20.3</strong></td>
<td><strong>19.9</strong></td>
<td><strong>15.8</strong></td>
<td></td>
</tr>
</tbody>
</table>

Q.5 Match the following words with their synonyms:

<table>
<thead>
<tr>
<th>COLUMN A</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amazing</td>
<td>1. Gleaming</td>
</tr>
<tr>
<td>2. Beautiful</td>
<td>2. Bold</td>
</tr>
<tr>
<td>4. Bright</td>
<td>4. Incredible</td>
</tr>
<tr>
<td>5. Delicious</td>
<td>5. Toothsome</td>
</tr>
<tr>
<td>7. Famous</td>
<td>7. Relish</td>
</tr>
<tr>
<td>8. Describe</td>
<td>8. Famed</td>
</tr>
<tr>
<td>10. Tell</td>
<td>10. weep</td>
</tr>
<tr>
<td>11. Idea</td>
<td>11. Query</td>
</tr>
<tr>
<td>12. Answer</td>
<td>12. Respond</td>
</tr>
<tr>
<td>13. Ask</td>
<td>13. Thought</td>
</tr>
</tbody>
</table>

14
Q.1 State whether the following statements are TRUE or FALSE:
   a) Inter country analysis of growth rates is a subject matter of international economics.
   b) India’s contribution to world trade has grown during the last two decades.
   c) New theory is different from absolute cost advantage theory.
   d) If the country has absolute cost advantage in both the products, then trade is possible.
   e) Outsourcing means getting core business done from outside.
   f) Politicians interfere in the formulation of trade policy.
   g) If exchange rate changes frequently, then it is a fixed exchange rate.
   h) Gold standard is not a part of international monetary system.
   i) Foreign direct investment is a case of financial globalization.
   j) Whether India is a globalized country.

**PART-A**

Q.2 Explain Ricardian Theory. How is it different from Heckscher Ohlin Theory? 20

Q.3 What do you means by multinational enterprises? How can any enterprise be truly multinational? Explain in detail. 20

Q.4 What are the instruments of trade policy? Explain each one of them. 20

**PART-B**

Q.5 What is International Monetary System? Explain in detail. 20

Q.6 What is the difference between fixed and flexible exchange rate. Explain how is India following flexible exchange rate? 20

Q.7 What were the situations that created global financial crises? Was India also affected by global financial crises? Illustrate by giving relevant examples. 20
End Semester Examination, Dec. 2018
BBA (G) IB – Third Semester
INTERNATIONAL MARKETING (BIB-302 /BIB-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. Marks are indicated against each question.

Q.1 Write short notes on:
   a) Elements of international marketing.
   b) External environmental factors.
   c) Market entry modes.
   d) Marketing strategies in global environment.
   e) Standardization of product.
   f) Packaging and labeling.
   g) Distribution logistics.
   h) Objectives of EXIM policy.
   i) Digital revolution.
   j) Foreign sales agent

   **PART-A**

Q.2 Define 'international marketing'. Also, define the challenges and opportunities in international marketing.

Q.3 "Consumer behavior is the decision making process through which a consumer passes while making a purchase decision ". Discuss the statement in context with international market along with the factors affecting the decision making process of a consumer.

Q.4 Discuss global marketing research along with its importance to a business. Explain also the process of global marketing research.

   **PART-B**

Q.5 Define 'international pricing'. Also, define the objective of it and the factors affecting international pricing strategies.

Q.6 "Advertising is a paid form of promotion". Discuss the statement along with the importance of advertising. Also, explain the factors to be considered while choosing an advertising media for international market.

Q.7 Write notes on following:
   a) Functions of distribution channel.
   b) Corporate social responsibility in cross cultural context.

Q1: 2x10

Q2: 20

Q3: 20

Q4: 20

Q5: 20

Q6: 20

Q7: 10x2
End Semester Examination, Dec. 2018
BBA (G) IB – Third Semester
OPERATIONS RESEARCH (BIB-303)

Time: 3 Hours                       Max Marks: 100

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

Q.1 Answer the following in brief:
   a) What do you mean by impossible assignment problem?
   b) Define degeneracy in transportation problem.
   c) Write the concept of multiple optimal solutions in assignment problem.
   d) What do you mean by pure strategy in game theory?
   e) What do you mean by unbalanced transportation problem?
   f) When do we draw loop in Modi method in transportation problem?
   g) What is the meaning of arrival rate in queuing theory?
   h) When do we draw lines in the assignment problem using Hungarian method?
   i) What do you mean by pay-off matrix in game theory?
   j) Write two requirements of a linear programming problem.

PART-A

Q.2 a) What do you mean by operations research? Explain the scope and importance of operations research in business.  
   b) Discuss the various phases in solving an operations research problem. Also write features of operation research.

Q.3 a) A firm makes two types of furniture: Chairs and tables. The contributions for each product in terms of project is Rs.20/- per chair and Rs.30/- per table. Both products are processed on these machines M₁, M₂ and M₃. The chair is processed for 3 hours on M₁, 5 hours M₂ and 2 hours on M₃ and table is processed for 3 hours on M₂ and 2 hours on M₂ and 6 hours on M₃. These machines are not available for more than 36 hours, 50 hours and 60 hours respectively. Formulate the given problem as a linear programming problem and also find the solution by using graphical method.
   b) Write the steps used in graphical method for solving linear programming problem by giving an example.

Q.4 a) Solve the following transportation problem by using:
   i) North-West Corner rule.
   ii) Least Cost Entry Method.
   iii) Vogel’s Approximation Method.

<table>
<thead>
<tr>
<th></th>
<th>W1</th>
<th>W2</th>
<th>W3</th>
<th>W4</th>
<th>W5</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>8</td>
<td>9</td>
<td>20</td>
</tr>
<tr>
<td>F2</td>
<td>2</td>
<td>10</td>
<td>1</td>
<td>5</td>
<td>8</td>
<td>30</td>
</tr>
<tr>
<td>F3</td>
<td>7</td>
<td>11</td>
<td>20</td>
<td>40</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>F4</td>
<td>2</td>
<td>1</td>
<td>9</td>
<td>14</td>
<td>16</td>
<td>13</td>
</tr>
<tr>
<td>Requirement</td>
<td>40</td>
<td>6</td>
<td>8</td>
<td>18</td>
<td>6</td>
<td>30</td>
</tr>
</tbody>
</table>

b) Explain North-West Corner Method for obtaining an initial basic feasible solution of a transportation problem by giving examples.
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>
<th>V</th>
<th>VI</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>9</td>
<td>22</td>
<td>58</td>
<td>11</td>
<td>19</td>
<td>27</td>
</tr>
<tr>
<td>B</td>
<td>43</td>
<td>78</td>
<td>72</td>
<td>50</td>
<td>63</td>
<td>48</td>
</tr>
<tr>
<td>C</td>
<td>41</td>
<td>28</td>
<td>91</td>
<td>37</td>
<td>45</td>
<td>33</td>
</tr>
<tr>
<td>D</td>
<td>74</td>
<td>42</td>
<td>27</td>
<td>49</td>
<td>39</td>
<td>32</td>
</tr>
<tr>
<td>E</td>
<td>36</td>
<td>11</td>
<td>57</td>
<td>22</td>
<td>25</td>
<td>18</td>
</tr>
<tr>
<td>F</td>
<td>3</td>
<td>56</td>
<td>53</td>
<td>31</td>
<td>17</td>
<td>28</td>
</tr>
</tbody>
</table>

b) Solve the following travelling salesmen problem:

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>∞</td>
<td>4</td>
<td>10</td>
<td>14</td>
<td>2</td>
</tr>
<tr>
<td>B</td>
<td>12</td>
<td>∞</td>
<td>6</td>
<td>10</td>
<td>4</td>
</tr>
<tr>
<td>C</td>
<td>16</td>
<td>14</td>
<td>∞</td>
<td>8</td>
<td>14</td>
</tr>
<tr>
<td>D</td>
<td>24</td>
<td>8</td>
<td>12</td>
<td>∞</td>
<td>10</td>
</tr>
<tr>
<td>E</td>
<td>2</td>
<td>6</td>
<td>4</td>
<td>16</td>
<td>∞</td>
</tr>
</tbody>
</table>

Q.6  a) Solve the following game by using graphical method:

<table>
<thead>
<tr>
<th>Player</th>
<th>B1</th>
<th>B2</th>
<th>B3</th>
<th>B4</th>
<th>B5</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>2</td>
<td>-1</td>
<td>5</td>
<td>-2</td>
<td>6</td>
</tr>
<tr>
<td>A</td>
<td>-2</td>
<td>4</td>
<td>-3</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

a) Solve the following game by using dominance rule:

<table>
<thead>
<tr>
<th>Player</th>
<th>B1</th>
<th>B2</th>
<th>B3</th>
<th>B4</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>-5</td>
<td>3</td>
<td>1</td>
<td>20</td>
</tr>
<tr>
<td>A</td>
<td>5</td>
<td>5</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>A</td>
<td>-4</td>
<td>-2</td>
<td>0</td>
<td>-5</td>
</tr>
</tbody>
</table>

Q.7  a) Write short notes on:
   i) Customers’ behaviour in a queue.
   ii) Service discipline or queue discipline

b) In a railway yard, goods trains arrive at a rate of 48 trains per minute between one arrival and the next and the service time is also exponential with an average of 36 minutes. Calculate:
   i) Expected number of customers (trains) in the system.
   ii) Expected number of customers (trains) in the queue.
   iii) Expected waiting time in the queue.
   ii) Expected waiting time in the system.
Q.1 Answer the following questions:
   a) Discuss any two functions of UNCTAD.
   b) Mention two determinants of FDI.
   c) State two objectives of IMF.
   d) Write two ways of tariffs in an international business.
   e) What are the main international financial institutions?
   f) What is international business?
   g) Mention any two characteristics of MNG.
   h) Explain Purchasing Power Parity theory.
   i) How international business is different from domestic business?
   j) Mention any two factors that favoured the process of globalization.

PART-A

Q.2 What is meant by international business environment? Explain economic, social, political and technological factors of a business environment.

Q.3 Discuss in detail the international product life cycle theory of international trade using suitable examples.

Q.4 What is economic integration? Discuss various forms of regional integration.

PART-B

Q.5 a) The mint par of exchange is discovered by comparing currencies. Such a system does not exist anywhere now. Explain how exchange rates are determined now.
   b) Explain various factors affecting exchange rate.

Q.6 Explain various factors that differentiate domestic HRM from international HRM. Discuss different types of training imported to employee in home country.

Q.7 Explain the characteristics of foreign exchange market. Examine different theories of exchange rate determination.
End Semester Examination, Dec. 2018
BBA (G) IB – Fourth Semester
FINANCIAL MANAGEMENT (IB-401 / BIB-403 / BIB-403A)

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. Marks are indicated against each question.

Q.1 Write short notes on (any five):
   a) Classification of cost.
   b) EBIT-EPS analysis.
   c) Capital budgeting process.
   d) Types of dividend policy.
   e) Capital rationing.
   f) Cash flow. 4×5

PART-A

Q.2 a) Calculate the compound value of ₹5000 at the end of 3 years at 12% rate of interest when interest is calculated manually on:
   i) Yearly basis.
   ii) Quarterly basis. 10
   b) ‘Wealth maximization of shareholders is considered as one of the objective of financial management.’ Comment and briefly explain it. 10

Q.3 X Ltd. has following information
   EBIT = ₹2,00,000
   10% debentures = ₹5,00,000
   Cost of equity capital = 12.5%
   Calculate total value of the firm according to Net Income (NI) approach and briefly explain Net Income approach. 20

Q.4 Define leverage. Explain in detail various types of leverage. 20

PART-B

Q.5 A company is considering an investment proposal involving an initial cash outlay of ₹10,00,000. The proposal has an expected life of 7 years and zero salvage value. At a required rate of return of 12%, the proposal has a profitability index of 1.182. Calculate the annual cash inflows. The present value of an annuity of ₹1 for 7 years at 12% discount is 4.5638. 20

Q.6 What is working capital management? Explain briefly determinants of working capital management and management of working capital. 20

Q.7 a) Explain briefly determinants of dividend policy. 20
    b) The current price of a company’s share is ₹75 and dividend per share is ₹5. Calculate dividend growth rate, if its capitalization rate is 12%. 10×2
Q.1 Write short notes on the following:
   a) Any two challenges in international marketing.
   b) International market opportunity analysis.
   c) Digital revolution.
   d) Product specialization.
   e) Full market coverage.
   f) Branding.
   g) Standardization of product.
   h) Direct marketing.
   i) Labeling.
   j) Any two corporate social responsibilities in cross culture context.  
      2x10

**PART-A**

Q.2 What do you understand by global marketing environment? Discuss in detail.  
20

Q.3 "Consumer behavior is the decision making process through which a consumer passes through several stages while purchasing a product". Discuss the statement along with the factors affecting buying behavior of global consumers.  
20

Q.4 Explain global marketing research. Also explain the process and importance of global marketing research.  
20

**PART-B**

Q.5 Write short notes on the following:
   a) Branding.
   b) Process of new product development.  
      10x2

Q.6 "Advertising is a paid form of promotion". Discuss the methods of global advertising and also discuss the importance of advertising a product.  
20

Q.7 Write short notes on the following:
   a) Distribution logistics.
   b) Selection and appointment of foreign sales agents.  
      10x2
Q.1 Write short notes on the following:
   a) Globalization.
   b) Objectives of Export and Import Policy.
   c) International business.
   d) Montevideo convention.
   e) Zero-sum versus positive sum game.
   f) Tariff rate quota.
   g) Insolvency and Bankruptcy Code.
   h) SEZ versus EOU.
   i) Cooperative versus Competitive Federalism.
   j) Zero-rated supply.

**PART-A**

Q.2 a) “India’s economic policy after independence was influenced by the colonial experience”. Do you agree with the statement? Why? Describe India’s economic scenario post-liberalization. 10

b) Saudi Arabia exports oil, Ghana exports cocoa and Brazil exports coffee. What do these patterns of international trade explain? What did theory of Mercantilism promote? 10

Q.3 a) A company’s trade policy includes tariffs, quotas, inspection regulations, etc. Write in detail about all the instruments of trade policy. 10

b) How are exports treated under GST law? Illustrate CGST, SGST and IGST with examples. 10

Q.4 a) International trade is one of the hot industries of the new millennium. Your friend staying at USA has suggested that you enter the export business. Describe all that is needed to setup an export company in India. What kind of company formation would you contemplate? What are the benefits of such formation? 10

b) Your friend has found a prospect for you in New York who is willing to buy designer ladies handbags in large number. You have been asked to send a quotation for the handbags. What all would you include in your quotation if you have decided to quote a price of each designer bag as $12? 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? 10

b) You have made a shipment to USA for $100,000. What necessary documents would you prepare for export shipment? Explain the purpose of each document. 10
Q.6  a) Explain the terms used in Letter of Credit - Application, Beneficiary, Issuing Bank, Advising Bank, Negotiating Bank, Documents against Acceptance and Documents against payment.  
b) Write briefly about the most exported commodities from India.

Q.7  a) What documentation is needed for obtaining an IEC code?  
b) What is the most rewarding, and sometimes frustrating, aspect of being an exporter? Write about all the primary methods of payments available to the exporter, riskiest to the least risky in this order.
Q.1 Explain (any five) of the following:
   a) References.
   b) Level of significance.
   c) Validity.
   d) Reliability.
   e) Population.
   f) Chi-square.

   PART-A

Q.2 Differentiate between the following:
   a) Nominal and Ordinal Scale. 10
   b) Qualitative and Quantitative research. 10

Q.3 Explain probability sampling in detail. What are various situations where this sampling is commonly used? Give two examples to support your answer. 20

Q.4 Explain the research process covering its meaning, flowchart, nature and importance. Give an example of an organization problem and explain the process for it. 20

   PART-B

Q.5 A researcher is interested in finding out why students at a large strength from college have decided to study marketing. He is going to use a self-report questionnaire.
   a) Construct a research questionnaire comprising of 10 questions for this study. 10
   b) What type of questions will clear the demographic segments? Explain. 10

Q.6 i) Write short notes on the following:
   a) Normal distribution Curve. 10
   b) Small sample test.
   c) Large sample test.
   d) Observation method.
   ii) What are the four types of measurement scales? Explain with the help of examples. 10

Q.7 a) State the importance of bibliography in research and elaborate any two advantages of bibliography. 10
   b) Write the steps of report writing. What should be the guidelines for these reports? 10
End Semester Examination, Dec. 2018  
BBA (G) IB — Sixth Semester  
INTERNATIONAL TRADE (BIB-602 / 367.502)

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. Marks are indicated against each question.

Q.1  a) **Answer the following questions:**
   i) Expand NAFTA.  
   ii) What is the difference between tariff and non-tariff barriers?  
   b) **State whether the following statements.** (TRUE / FALSE):
   i) How has trade changed in India: Artisan-Medium-Value added?
   ii) The income of the people is taken under demographic environment.
   iii) VER is the tariff barrier.
   iv) EU is an economic integration of South East Asian economies.
   v) Current account covers FDI.
   vi) Common market is one of the economic integration which does not allow the factor to move across.
   vii) Import and export can affect the exchange rate.
   viii) Multinational company has got high resources.
   ix) Joint venture and subsidiary are the same.
   x) In absolute cost advantage theory, assumption of specialization is included.

   c) **Fill in the blanks:**
   i) WTO came into existence in _________ (year).
   ii) HO theory is also called factor _________ theory.
   iii) Licensing and franchising are the terms used in the entry into _________.

   **PART-A**

   Q.2  a) Explain economic environment and socio-cultural environment for international business.  
   b) How has the India foreign trade changed over the period of time? Give brief account.

   Q.3  a) Explain two tariff barriers.
   b) Write note on IMF and UNCTAD.

   Q.4  a) Discuss NAFTA and ASEAN.
   b) Define all forms of economic integration.

   **PART-B**

   Q.5 What are the various types of foreign investments? Give details with illustration.

   Q.6 How is the exchange rate affected? Give the factors which can affect the exchange rate and how?

   Q.7 What are the important aspects taken into account in the foreign trade policy? How can these be achieved if the export is to be promoted?
End Semester Examination, Dec. 2018
BBA (G) International Business — Sixth Semester
INTERNATIONAL LOGISTICS MANAGEMENT (BIB-603)

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 (any five) the following questions:
a) TQM (Total quality management).
b) Lean six-sigma.
c) Shrinkage versus pilferage.
d) Reorder point.
e) Principles of transportation.
f) Marketing and logistics interface. 4×5

PART-A

Q.2 a) An MNC has hired you as chief manager for selling imported chocolates and candies in India. The first thing is you need warehouse. You need to make a proposal to your management highlighting the need for warehouses at least in all the four regions of the country. What needs would you express in your proposal? What are the functions of the warehouse for your kind of goods? 10
b) Should the suggested warehouses have vertical or horizontal scalability? Why? 10

Q.3 a) What are the advantages and challenges of containerization? 10
b) What is chartering? Describe different types of charter. 10

Q.4 a) Describe ABC analysis of inventory management. 10
b) What is inventory management? Describe different types of inventory. How is cycle counting done for measuring inventory? 10

PART-B

Q.5 a) Differentiate between ‘economy of scale’ and ‘economy of distance’ with appropriate examples 10
b) How does multimodal transportation function? How is it different from intermodal transportation? 10

Q.6 a) “Bullwhip effect is a common phenomenon in supply chains.” What is it? What are its major causes? 10
b) What is the role of clearing and forwarding agents in international logistics? 10

Q.7 a) There is always a tradeoff between responsiveness and efficiency. Which one should get precedence and why? 10
b) Distinguish between logistics and supply chain management. Where does distribution management fit in? 10
Q.1 Answer the following questions:
a) Define “Expatriates”.
b) Define “Dual career groups”.
c) Define “Host country nationals”.
d) Write any five duties of IHR manager.
e) Distinguish between traditional and modern IHRM.
f) Write any three benefits of employee’s participation.
g) Explain the concept of quality of work life.
h) Write any two blunders in cross cultural training.
i) Define “Culture novelty”.
j) Write any four challenges of international human resources management.

PART-A

Q.2 What is international human resource management? Explain the important functions of international human resource management.

Q.3 Write short notes on (any two) of the following:
a) Ethnocentric approach.
b) Polycentric approach.
c) Geocentric approach.

PART-B

Q.5 Define “Control mechanism”. Discuss the objectives and approaches of control mechanism.

Q.6 Write short notes on the followings:
a) Importance of training and development for global jobs.
b) Complexities in international compensation system.

Q.7 What are the industrial relations? Discuss the roles and concerns of trade unions in MNC’s.
Q.1  a) **Answer the following questions:**
   i) Expand **EFT**.
   ii) Name two modes of plastic money.
   iii) Brick and mortar refers to ____________ business. (outline/offline).
   iv) Mention the two functions of payment gateway.
   v) How e-commerce is different from traditional commerce.
   vi) What are the different threats to a online user. **2½×6**

   b) **State whether following statements are TRUE or FALSE:**
   i) The cards that are preloaded from a bank account safety to use having a limited amount of transaction involved are known as debit cards.
   ii) EDI stands for electronic data interchange.
   iii) E-commerce technologies have improved upon traditional commerce technologies in both richness and reach.
   iv) The final participants in B2B transaction are consumers.
   v) The SET protocol is specifically designed to provide secure electronic transaction. **1×5**

**PART-A**

Q.3  a) ‘The categories of e-commerce is based on who order goods and services to be sold, who sold those goods and services’. Comment and illustrate with examples. **15**

   b) Write advantages of e-commerce. **5**

Q.4  Write short notes on the following:
   a) Promoting your websites.
   b) One to one enterprise.
   c) Limitations of ecommerce.
   d) How internet helps in promoting your business? **5×4**

**PART-B**

Q.5  What is payment gateway system? Discuss the payment gateway method and process in detail. **20**

Q.6  a) What are the networks threats for an organization which is launching its business online? How firewall can help into this? **10**

   b) Explain the concept of digital signature in detail. **10**

Q.7  Write short notes on **(any two)** the following:
   a) Application of e-commerce in services.
   b) M-commerce.
c) Cryptography.
End Semester Examination, Dec. 2018
BBA (G) IB — Sixth Semester
DIGITAL MARKETING (BIB-DE-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. Marks are indicated against each question.

Q.1 Answer the following multiple choice questions:
   a) Which tool is best for website visitor tracking?
      i) Google analytics.  ii) Google adwords.  iii) Both of above.  iv) None of above.
   b) Which SEO tool is best for finding backlinks of website?
      i) Backlink watch.  ii) Google adwords.  iii) Google analytics.  iv) None of above.
   c) In websites development which is most important aspect?
   d) Content on website plays an important role in attracting the consumers:
      i) True.  ii) False.
   e) Ad words are considered as :
      i) Paid search.  ii) Organic search.  iii) Both of above.  iv) None of above. 2×5

State whether the following statements are TRUE or FALSE:
   f) Target marketing aims a marketing mix at some specific target customers.
   g) Digital media makes it easy for companies to add benefits and service to enhance products.
   h) Digital marketing can enhance the value of products.
   i) Online social networks are a valuable part of marketing because they change the way consumers communicate with each other and with firms.
   j) Digital media are more consumers driven than traditional media. 2×5

PART-A

Q.2 a) What is digital marketing? What are benefits and limitations of digital marketing? 15
   b) Define “Search engine optimization”. 5

Q.3 a) What do you understand by search engine? Explain the working of search engine process. 10
   b) What is web content? What are do’s and don’ts of web content? 10

Q.4 Design a layout for webpage using HTML. Describe the tags used in page. 20

PART-B

Q.5 a) What is google advertising network? What are the types of google advertising networks? 10
   b) Write advantages of campaign design. 10

Q.6 What is video advertising? Explain its concepts using YouTube advertising and its types. 20

Q.7 Attempt (any two) of the following:
   a) Compare which is better “E-mail advertising or Image advertising”.


c) Google analytics and how google analytics work.
c) Social media marketing.
Q.1 Answer the following questions:
   a) Define ‘advertising’. Discuss some of the advantages of advertising over other mediums of promotion.
   b) Discuss AIDA principle of advertising in brief.
   c) Name the top 5 advertising agencies in India.
   d) Discuss some of the promotional media you would suggest for the below given categories:
      i) New hair salon in Mumbai.
      ii) Newly launched car.
      iii) NGO.
      iv) New cricket league in India.
      v) Herbal beauty products.
   e) What is the significance of copywriting in advertising? 

Q.2 What do you understand by international advertising? Mention some of its types. Discuss the impact of globalization on advertising.

Q.3 Briefly comment on the following:
   a) Internet advertising is the most effective medium.
   b) Media Strategy is dependent on creative strategy.
   c) I Humour has no role to play in serious business of advertising.
   d) “Half the money spent on advertising is a waste”, give reasons.

Q.4 Explain the tools and techniques of sales promotion in detail. Suggest any two sales promotion tools for each of the following products:
   a) Shampoo.
   b) Nail paints.
   c) Quick meals like oats.
   d) Mineral water.
   e) Toilet cleaner.

Q.5 Explain in brief about media strategy and message strategy. Take any brand of your choice and develop a media and message strategy and tactics for print television advertisement.

Q.6 a) Discuss the role of music in advertising. Why might companies such as Microsoft and Airtel pay large sums of money for the right to use popular songs in their commercial?
   b) Comment on the creativity of “Happydent” ads in comparison with the competitors. What do you think is the other method of advertising in addition to the TV ads of Happydent?
**Case Study:**

**Another Type of Discrimination**

Paula is a Brand Manager at a large consumer goods company. The position is one that Terry aspires to. Paula has spent the last six months working on an important new marketing plan for a floor scrubbing soap. Paula’s superior has approved the plan and believes that successful execution of it would likely result in Paula’s being promoted to a different, more desirable product line.

It bothers Terry that the marketing plan calls for the product to be associated with a series of spokespeople who are physically unattractive. She feels this plan promulgates a stereotype which results in discrimination that hurls people born with lower physical attractiveness. Paula (a very physically attractive young woman) feels strongly that persons of less physical attractiveness are the most credible for this product. In fact, Paula supports this notion with a specific article in a top marketing journal. The article reports empirical evidence showing that it is financially advantageous to use unattractive spokespersons when marketing mundane products (such as those for cleaning and cooking) and to use physically attractive spokespersons when marketing glamorous products (such as perfumes and clothing).

For a special college project, Terry had reviewed over 1,000 scientific studies pertaining to “the physical attractiveness phenomenon”. She found ample documentation showing discrimination that is subtle, pervasive, and powerful. Specifically, attractive people are valued more by society than are those who are unattractive. She found that unattractive people are disadvantaged in employment, education, and throughout life. The differences are internalized, resulting in lower self-esteem, inferior social skills, and higher blood pressure.

Other results include a significant role in the increase of eating disorders (bulimia and anorexia) as well as cosmetic surgery by people who often cannot afford it. Recently, Terry has read that this discrimination is becoming an increasingly important social issue with new developments that include boycotts and lawsuits.

Terry, a marketing major in college, has long been disturbed by marketing practices that promulgate the physical attractiveness phenomenon, for example, she has noticed that when comparative advertising is used, a physically attractive person is combined with the “right” product or the right choice and a physically unattractive person with the “wrong” product or choice.

Answer the following related to above case study:

a) Discuss the above case with reference to ethical issues related to discrimination used in advertising. 10

b) Keeping in mind the practical constraints, suggest some possible alternatives for the above issue. 10
End Semester Examination, Dec. 2018
BBA (G) IB – Fourth Semester
FOREIGN EXCHANGE MANAGEMENT (BIB-DE-402 / BIB-406)

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) Explain interest rate parity theory in brief.
   b) Floating and flexible exchange rate are same. (TRUE / FALSE)
   c) EMS are following snake in the tunnel system. (TRUE / FALSE)
   d) Give one reason that exchange control is important.
   e) How buy and sell quotation is written?
   f) Expand SWIFTS.
   g) How forward rate is expressed?
   h) Forward rate are standard contracts. (TRUE / FALSE)
   i) Give an example of SWAP.
   j) Expand FEMS and FEMA.  2x10

   PART-A

Q.2 a) Explain foreign exchange market.  10
     b) Give the nature of spot market.  10

Q.3 Describe the different methods of exchange control.  20

Q.4 What do you mean by SWIFTS? Give its complete functioning in detail.  20

   PART-B

Q.5 Explain arbitrage. How does arbitrage benefit the person? Give its mechanism in detail.  20

Q.6 What are currency futures? Illustrate with an example and explain all tenus used in it.  20

Q.7 What do you mean by liberalization and globalization? How inbound and outbound mechanism has increased in the phase of liberalization and globalization?  20
End Semester Examination, Dec. 2018  
BBA (G) International Business — Fourth Semester  
FOREIGN EXCHANGE MANAGEMENT (BIB-DE-406 / BIB-406)

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. Marks are indicated against each question.

Q.1 a) Fill in the blanks:  
   i) Under demand and supply condition, if currency undergoes a change then it is called _________.  
   ii) IMF assumed 1$ = _________ ounce of gold.  
   iii) If cash advance is paid for import which market is this _________. (Buyer/Seller)  
   iv) Marking to the market is used in ________.  

   b) State whether the following statements are TRUE or FALSE:  
   i) 1 Í = $0.80 is the European way of writing exchange rate.  
   ii) Forward is a standardized financial derivative.  
   iii) Nonresident deposits are accepted in residents currency.  
   iv) Euro currency is for EU countries.  
   v) India is allowing current account convertibility.  
   vi) Balance of payment is a statement which is prepared in Rupees for India.  

   c) Answer the following questions:  
   i) After 1971 which system of exchange rate is followed?  
   ii) Name one determinant of exchange control.  
   iii) Write one method of exchange control.  
   iv) What does LC stand for?  
   v) What does FII stand for?  

   PART-A

Q.2 a) Define “Future”. How does it operate?  

Q.3 What are the salient features of gold standard? Explain how did it work? What were the reasons for it breaking down?  

Q.4 What are the determinants of exchange rate? Explain how the exchange rate changes with their impact.  

   PART-B

Q.5 What are the various methods of financing imports? Explain in detail.  

Q.6 How are non-resident deposit accounts opened? What are interest rates, maturity and currencies in which these are opened?  

Q.7 What do you mean by BOP? What are the various methods of exchange control?
Q.1 Write short notes on (any four):
   a) Schema in DBMS.
   b) Data warehousing.
   c) Risk involved in ERP.
   d) Fields and Records.
   e) Big data.

**PART-A**

Q.2 a) Define Database Management System with advantages and disadvantages of using DBMS in an organization.  
     b) Write the responsibilities of Database Administrator.

Q.3 What is data mining? Explain the different phases of data mining process.

Q.4 What do you understand by ERP? Explain the characteristics of ERP system. Also write the advantages of using ERP system in an organization.

**PART-B**

Q.5 Define Distribute System. Explain the client server architecture of distributed system with diagram.

Q.6 Why do you think cyber crime requires special attention? What are the different categories in which one can attempt the cyber-crime?

Q.7 Explain e-commerce with applications of e-commerce in different areas.
End Semester Examination, Dec. 2018
BBA (GEN) IB – Fifth Semester
CROSS CULTURAL COMMUNICATION (BIB-DE-502 / BIB-506)

Time: 3 Hours
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 Write short notes on the following:
   a) Non-verbal communication.
   b) Ethnocentrism.
   c) Micro culture and macro culture.
   d) Objectives of cross culture communication.
   e) Power distance.

**PART-A**

Q.2 a) List down some barriers to intercultural communication. 10
   b) Highlight the importance of ‘feedback’ in intercultural communication process. 10

Q.3 a) Explain in detail the various elements of intercultural communication process. 10
   b) Differentiate between cultural baggage and cultural relativism. 10

Q.4 What is conflict management? Discuss some techniques used to manage conflicts. 20

**PART-B**

Q.5 Describe how social values interplay with the behavior of people at work place in business organizations. Explain your answer with an illustration from Indian and international business organization, representing sub-cultural and cross-cultural influence respectively. 20

Q.6 In order to manage multicultural and diverse teams in today’s organizations, what are the attributes and abilities that a global manager must have? 20

Q.7 a) What is the significance of language in cross cultural communication? 10
   b) Discuss the different stages of culture shock. Give some measures to be taken to overcome these shocks. 10
Q.1 Explain (any five) of the following:
   a) Scanning.
   b) Ambiverts.
   c) Persona.
   d) Traits.
   e) Extempore speaking.
   f) 360 degree assessment.

**PART-A**

Q.2 Write short notes on the following:
   a) Competence mapping.
   b) Mind mapping.
   c) Empathy.
   d) Efficiency.

Q.3 Discuss the determinants which are responsible for shaping the personality of an individual. 20

Q.4 Explain the personality traits of leaders and team players in detail. 20

**PART-B**

Q.5 a) Discuss about note taking and various challenges related to it. 10
    b) Write a note on ‘audience analysis’. 10

Q.6 Write short notes on the following:
   a) Skimming
   b) Intensive reading
   c) Communication etiquette
   d) Tips for effective reading 5x4

Q.7 Write an article on ‘effective newspaper reading’ pertaining to the following columns:
   a) Sports column
   b) Page 3
   c) Editorial Page
   d) Sensex 5x4
End Semester Examination, Dec. 2018
BBA (G) IB - Second Semester
BUSINESS LEADERSHIP AND TEAM BUILDING (BIB-GE-03)

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 Give one word for the following:
   a) A mask from which comes the word personality.
   b) Highly social and talkative people.
   c) Quiet, shy, people.
   d) Graphical representation of ideas.
   e) Professional manners.
   f) Number of people with a common goal.
   g) Leading a team of people.
   h) Sharing of ideas with like-minded people in a closed room.
   i) People having a mix of two personalities.
   j) Be ready with things beforehand.

Write short notes on:
   a) Group formation process.
   b) Mind mapping.

PART-A

Q.2 Discuss the different types of personalities who are employed in organisations. How are highly effective people different from others? 20

Q.3 a) Write short notes on:
      i) Competence mapping.
      ii) Business etiquette.
      iii) 360º Assessment.

   b) Draw a mind map on “Time management”.

Q.4 Discuss the different types of groups existing in organizations today. Why do you think group-decision making is better than a single person taking a decision? 20

PART-B

Q.5 As the leader of an organization what style of leadership would you like to follow and why? While choosing a leader, what kind of skills are you looking for in that person? 20

Q.6 “A good team proves to be an asset to any leader”. Discuss the characteristics of a successful team and the types of teams existing in organizations today. 20

Q.7 What type of planning should be done before preparing for a presentation? Write a speech to be given to your subordinates highlighting the skills they should possess to make their team successful. 20
Q.1 Write short notes on the following concepts (80-100 words):
   a) Red teaming
   b) ZOPA.
   c) BATNA.
   d) Aspects of negotiation.

   **PART-A**

Q.2 a) Highlight the different phases of negotiation.  
   b) What kind of barriers can make the process of negotiation unsuccessful?

Q.3 Identify the process of setting goals as a collaborative process between the two parties. Why is goal setting important?

Q.4 What are the different styles of negotiation? Explain each with a suitable example.

   **PART-B**

Q.5 "In order to have successful negotiations certain skills are important“. Discuss with examples the different skills required to make negotiation successful.

Q.6 Explain the relation between principled and mixed negotiation of Roger Fisher and William Ury.

Q.7 Discuss the two types of negotiations with examples. Which according to you is better and why?
Q.1  a) Conjuguez les verbes suivants:
(Conjugate the following verbs)

<table>
<thead>
<tr>
<th></th>
<th>Faire</th>
<th>Avoir</th>
<th>Regarder</th>
<th>Être</th>
<th>Aller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Je</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tu</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Il/elle</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>
<tr>
<td>Vous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ils/elles</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

½×30

b) Conjuguez les verbes suivants:
(Conjugate the following verbs)
vi) Nous _________________ (manger) dans la piscine.
vii) Je ________________ (vouloir) du café.
viii) Vous ________________ (pouvoir) m’aider.
ix) Nous ________________ (commencer) notre travail.
x) Il ________________ (boire) du thé.
1×5

Q.2 Remplissez avec les pronoms sujets:
(Fill in the blanks with subject pronouns)
f) ___________aimons le chocolat.
g) ___________dansez ensemble.
h) ___________parles bien.
i) ___________mangent du sandwich.
j) ___________regarde la télé.
1×5

Q.3 Quelle heure est-il?
(What time is it?)
a) 2:15 _________________________________________.
b) 22:40 _________________________________________.
c) 5:00 _________________________________________.
d) 16:20 _________________________________________.
e) 9:30 _________________________________________.
2×5

Q.4 a) Écrivez les salutations en anglais:
(Write the salutations in English)
i) S’il vous plaît _______________________________________.
ii) Allô _______________________________________.
iii) Monsieur _______________________________________.
iv) Bon matin _______________________________________.
v) Désolé _______________________________________.
1×5
b) Écrivez en français:
(Write in French)
i) It’s pleasant
ii) It’s hot
iii) It’s cold
iv) In summer
v) In winters

Q.5  a) Présentez-vous en cinq phrases:
(Describe yourself in 5 sentences)

b) Décrivez votre ami(e) en cinq phrases:
(Describe your friend in 5 sentences)

Q.6  a) Écrivez en chiffres (cardinaux et ordinaux):
(Write the following numbers in digits, in cardinal or ordinal form)

b) Écrivez les nombres cardinaux/ordinaux:
(Write the cardinal or ordinal numbers in words)

Q.7  a) Complétez avec les articles définis <<le,la,l’,les>>
(Complete with definite articles)

i) _____ stylo
ii) _____ fille
iii) ______garçons
iv) ______amie
v) ______jardin

b) Complétez avec les articles indéfinis «un, une, des»
(Complete with indefinite articles)
vi) ______arbres
vii) ______gâteau
viii) ______chaise
ix) ______fruits
x) ______femme

Q.8 Complétez avec l'article partitif «du, de la, de l', des»
(Complete with partitive article)
a) On veut ______thé ou ______café.
b) Nous mangeons ______pain et ______glace.
c) Tu bois ______vin.

Q.9 Écrivez les jours ou les mois:
(Write the days or months)
a) Le premier jour de la semaine
b) Le troisième jour de la semaine
c) Le cinquième jour de la semaine
d) Le deuxième jour de la semaine
e) Le weekend
f) Le dixième mois de l’année
g) L’huitième mois de l’année
h) L’onzième mois de l’année
i) Le dernier (last) mois de l’année
j) Le mois après (after) avril
k) Le jour après Mardi
l) Le mois avant (before) Septembre
m) Le mois entre (between) Janvier et Mars
n) Le sixième mois de l’année

Q.10 Formulez les questions pour les réponses suivantes:
(Make questions for the following answers)
f) Je m’appelle Nick.
___________________________________? 
g) J’habite à Paris.
___________________________________?
h) ça va bien, merci.
___________________________________?
i) J’ai vingt ans.
___________________________________?
j) Je suis étudiant.
___________________________________?
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – First Semester
BUSINESS LAWS (CH-1.4)

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 State whether the following statements are TRUE or FALSE:
   a) An offer can be revoked at any time before its acceptance as against the offer.
   b) A contract of insurance is a contingent contract.
   c) In general, the goods remain at the seller’s risk until property therein is transferred to the buyer.
   d) The Negotiable Instruments Act is applicable to whole of India.
   e) Cyber crime is not defined by Information Technology Act, 2000.
   f) Audit is mandatory for all kind of LLP. 

   Fill in the blanks:
   g) Total number of parties involved in a bill of exchange are _________.
   h) According to section 67 Information Technology Act, 2000, there is fine of upto Rs. _________ for publishing obscene material in electronic form.
   i) Maximum numbers of partners in an LLP are _________.
   j) Condition as to wholesomeness is applicable in case of _________.
   k) Wagering agreement is considered illegal in two states i.e. _________ and _________.

Solve the following practical problems:
   l) X agrees to pay y ₹50,000 and in consideration y agrees to upload 100 bags of rice in a truck in ten minutes. Is it a valid contract?
   m) Ravi selected certain furniture in a shop. The price is settled. He arranged for delivery and agreed to be paid within seven days of delivery. The furniture was destroyed by fire in the same evening, without fault of either party. Is Ravi liable to pay the price?
   n) Ajay contracted with Vijay for sale of 500 bales of cotton, at a certain price to be paid on delivery. Ajay breached the contract. Is Vijay entitled to receive compensation from Ajay and how much?

   PART-A

Q.2 a) “A minor’s agreement is absolutely void”. Explain the statement with suitable examples.
   b) What is under influence? State the effects of undue influence?

Q.3 a) Define the term ‘quantum merit’. When does the claim arise on the basis of quantum merit?
   b) What is agency by ratification? State the requisites of a valid ratification.
   c) What is a continuing guarantee? When can it be revoked?

Q.4 a) Who is an unpaid seller? Discuss the various rights of an unpaid seller under the sales of Goods Act, 1930.
   b) ‘Risk Prime facie passes with property’. Comment.
PART-B

Q.5 ‘A holder in due course gets a little free from equities’. Explain the statement and discuss the various privileges of a holder in due course. 20

Q.6 a) What is meant by ‘designated partners’? Discuss the provisions as under LLP Act, 2008 for appointment of a designated partner in an LLP. 12
b) What are the consequences of winding up by NCLT? 8

Q.7 a) How is “Cyber Appellate Tribunal” established? What are its powers under Information Technology Act, 2000? 10
b) Who is an information disseminator? Discuss various duties of an information disseminator under RTI Act, 2005. 10
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Second Semester
MICROECONOMICS-II (CH-2.3)

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 question.

Q.1 Answer the following:
  a) Define ‘price discrimination’ with an example.
  b) Give two features of monopoly.
  c) Define ‘market failure’.
  d) Define ‘peak load pricing’.
  e) Define ‘monopoly power’.
  f) What is uncertainty?
  g) What is risk?
  h) Write any two features of monopoly.
  i) What are the characteristics of public goods?
  j) Write any two differences in stock and flow.

Write short notes on:
  k) Market power and inefficiency.
  l) Price leadership model.
  m) Cournot’s duopoly model.
  n) Role of trade unions.

UNIT-I

Q.2 a) What is meant by discriminating monopoly? State various degrees of price discrimination. 10
    b) What reasons can lead to emergence of monopoly situation in the market. 5

Q.3 Define ‘monopoly’. Discuss the nature of the demand, marginal revenue and total revenue curve of a monopolist competition. 15

UNIT-II

Q.4 Explain the concept of monopolistic competition. Discuss short run equilibrium under monopolistic competition. 15

Q.5 The kinked demand curve can explain both interdependence of firms and stickiness of prices under oligopoly? Explain in detail. 15

UNIT-III

Q.6 Differentiate between monopolistic and monopsonistic exploitation of labor. How can government intervention eliminate the monopolistic exploitation? 15

Q.7 Explain the role of trade unions and collective bargaining in protecting the interest of the workers. 15

UNIT-IV

Q.8 What is meant by Pareto efficiency? Explain the Pareto optimality by using three marginal conditions. 15
Q.9  
  a) What is risk averse behaviour?  
  b) Explain the risk uncertainty indifference curve for risk lover consumer.
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Second Semester
BUSINESS MATHEMATICS (CH-3.1)

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 Short answer questions:
   a) Define equal and equivalent sets.
   b) What do you mean by lower triangular matrix?
   c) Integrate: $7x$
   d) Write formula for present value of annuity.
   e) Differentiate: $(2x^3 + 8x + 3)$.
   f) If $A = \begin{bmatrix} 1 & 2 \\ 3 & -1 \end{bmatrix}$ and $B = \begin{bmatrix} 2 & 4 \\ -1 & 3 \end{bmatrix}$; find $A \times B$.
   g) Define power of a set.
   h) If $A = \{2, 3, 4, 5, 6\}$ and $A = \{4, 5, 6, 7, 8\}$; find $A - B$.
   i) Write two steps used for graphical method in LPP.
   j) What do you mean by singular matrix?

   PART-A

Q.2
   a) If $A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix}$; then show that: $A^2 - 5A + 7I = 0$.

   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:
      $A \cdot (adj \cdot A) = (adj \cdot A) \cdot A = |A| \cdot I_3$.

   c) Solve the following system of linear equations by using matrix method:
      $x + 3y + 4z = 7$
      $4x + 2y + 3z = 10$
      $x + y + z = 3$

Q.3
   a) At what rate of interest per annum will ₹2000 amount to ₹2205 in 2 years, compounded annually?

   b) Find the difference between simple interest and compound interest on ₹15000 at 12% per annum for 3 years, compounded annually.

   c) The difference between S.I and C.I for a certain sum of money is ₹18 at 6% per annum for 2 years, find the principal.

Q.4
   a) If $y = \left(x + \sqrt{x^2 + a^2}\right)^n$, then prove that:
      \[
      \frac{dy}{dx} = \frac{xy}{\sqrt{x^2 + a^2}}
      \]

   b) Verify that $\frac{dy}{dx} \cdot \frac{dx}{dy} = 1$; if $ax^2 + 2hxy + by^2 = 0$
c) If \( y = x^e \), show that \( \frac{dy}{dx} = \frac{y^2}{x(1 - y \log x)} \).

**PART-B**

Q.5  

a) If \( u = (x^2 + y^2 + z^2)^{\frac{1}{3}} \); prove that: \( \frac{\partial^2 u}{\partial x^2} + \frac{\partial^2 u}{\partial y^2} + \frac{\partial^2 u}{\partial z^2} = \frac{2}{u} \).

b) Evaluate: \( \int \frac{5x^2 + 18x + 17}{(x + 1)(2x + 3)} \, dx \).

c) Evaluate: \( \int \frac{1}{x(1 + \log x)^2} \, dx \).

Q.6  

a) Solve the given LPP by graphical method:

Min \( z = 3x_1 + 5x_2 \)

Subject to \( -3x_1 + 4x_2 \leq 12 \)
\( 2x_1 - x_2 \geq -2 \)
\( 2x_1 + 3x_2 \geq 12 \)
\( x_1 \leq 4; \ x_2 \geq 2 \) and \( x_1, x_2 \geq 0 \)

b) What do you mean by linear programming problem? What are the assumptions, advantages and requirements of an LPP?

Q.7  

a) If \( A = \{1, 2, 3, 4\}; B = \{2, 4, 6\}; C = \{1, 2, 5\}; \)

Compute: i) \( (A - B) \times (B - C) \)
ii) \( (A \times B) \cap (C \times B) \)
iii) \( (A \times B) \cup (A \times C) \)

b) In a class there are 38 students studying Mathematics, 43 Accounts, 42 Economics, 17 Mathematics and Accounts, 20 Accounts and Economics, 11 Mathematics and Economics and 7 Mathematics, Account and Economics. Find, how many students studying:

i) Accounts and Economics but not Mathematics.
ii) Accounts or Economics but not Mathematics.
iii) Accounts but not Mathematics.
iv) How many students are there in the class.

c) Prove that: \( (A \cup B) - C = (A - C) \cup (B - C) \) for the sets \( A, B \) and \( C \).
End Semester Examination, Dec. 2018  
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; 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) __________ is a very old concept while marketing is a new concept.
   b) __________ may aim at producing a change in beliefs, action behaviour or values.
   c) The __________ is the person who makes the actual purchase.
   d) Maturity stage of PLC includes __________ maturity and __________ maturity.
   e) A zero-level channel, often called a __________ channel.

   Explain the following terms:
   f) Labeling.
   g) Targeting.
   h) Environmental scanning.
   i) Sustainable marketing.
   j) Rural markets.

   2×10

   PART-A

Q.2 a) Discuss the components of marketing mix.
   b) Describe consumer buying process. Also explain factors influencing consumer buying decisions.

   10

Q.3 a) Differentiate between market segmentation and product differentiation.
   b) "Branding is socially desirable." Through a light on this statement.

   10

Q.4 a) Define ’promotion mix’. Elaborate factors affecting promotion mix decisions.
   b) Explain the followings:
      i) Skimming the cream pricing policy.
      ii) Price discrimination.

   10

   5×2

   PART-B

Q.5 a) Discuss the concept of channel of distribution. Also explain various channels with suitable examples.
   b) Explain the following:
      i) Future of retailing in India.
      ii) Factors affecting choice of distribution channels.

   10

   5×2

Q.6 Briefly explain the characteristics of rural marketing. How rural consumers are different from urban consumers? Also explain marketing mix planning for rural markets.

   20

Q.7 a) Explain and illustrate various marketing ethics with examples.
   b) Write short notes on the following:
      i) Digital marketing.
      ii) Relationship marketing.

   10

   5×2
Q.1 Answer the following as TRUE or FALSE:
   a) Personnel management can be split into three aspects including welfare aspect, labour aspect and industrial relation aspect.
   b) Human resource planning identity gaps in exiting manpower in term of their quantity and talent.
   c) Job analysis is another name of job evaluation.
   d) Job designing involves job enrichment and job enlargement.
   e) Recruitment is the process of searching for perspective employee.
   f) Selection is a positive process.
   g) Career planning is a part of manpower planning.
   h) Placement is concerned with the issue of shares in the capital market.
   i) Promotion and upgradation mean the same.
   j) Retirement often occurs when a person attains a particular age.

   Answer briefly:
   k) Mention few points of difference between HRD and HRM.
   l) How training is different from development? Discuss.
   m) How selection is different from recruitment? Discuss.
   n) Distinguish between career planning and succession planning.
   o) What is the difference between base compensation and supplementary compensation?

UNIT-I
Q.2 Define HRM and discuss its nature and scope. Why is it considered as one of the most significant business functions of an organization?

Q.3 a) Discuss job description with the help of a specimen form.
   b) What is meant by job specification? How is it prepared?

UNIT-II
Q.4 “Job description and job specification are the two by-products of job analysis”. Discuss this statement.

Q.5 Discuss the objectives and techniques of performance appraisal system.

UNIT-III
Q.6 What is the purpose of training? Explain the various methods of training in detail.

Q.7 a) Discuss the provisions of Factories Act, 1948 regarding the health of industrial workers.
   b) Briefly discuss the welfare facilities which are usually undertaken by big employers.

UNIT-IV
Q.8 a) What is job evaluation? Discuss various techniques of job evaluation in detail.
   b) Explain performance linked compensation in brief.
Q.9 Write an explanatory note on Voluntary Retirement Scheme (VRS) and downsizing. 15
End Semester Examination, Dec. 2018
B. Com. (Hons.) Industry Integrated – Fifth / Sixth Semester
FOREIGN LANGUAGE - FRENCH (CH-6.3)

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

Note: Attempt all questions are compulsory. Marks are indicated against each question.

Q.1 Conjuguez les Verbs Suivants:
(Conjugate the following verbs)

<table>
<thead>
<tr>
<th></th>
<th>Marcher</th>
<th>Avoir</th>
<th>Faire</th>
<th>Etre</th>
<th>Aller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Je</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tu</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Il/elle</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>
<tr>
<td>Vous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ils/elles</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

½×30

Q.2 Remplissez avec les pronom Sujets:
(Fill in the blanks with subject pronouns)

a) ________ adorez le chocolat?  
   b) ________ dansons ensemble.
   c) ________ chantes bien.  
   d) ________ mangent du sandwich.
   e) ________ achetons la télé.  

1×5

Q.3 Quelle heure est-il?
(What time is it?)

a) 4:15 _______________________________________.
   b) 21:20 _______________________________________.
   c) 6:00 _______________________________________.
   d) 15:10 _______________________________________.
   e) 8:30 _______________________________________.

2×5

Q.4 Écrivez en anglais:
(Write in English)

a) S’il vous plaît  _______________________________
   b) Bon soir  _______________________________
   c) À demain  _______________________________
   d) Bonne nuit  _______________________________
   e) Madame  _______________________________
   f) Excusez-moi  _______________________________
   g) Au revoir  _______________________________
   h) Ça va bien, merci  _______________________________
   i) Quel âge as-tu?  _______________________________
   j) Comment tu/ta appelles?  _______________________________

1×10

Q.5 a) Donnez le contraire:
(Give the opposites of the following prepositions)

i) Sous ‡ ____________
   ii) Avant ‡ ____________
   iii) Devant ‡ ____________
   iv) Sans ‡ ____________
   v) Loin de ‡ ____________

1×5

b) Remplissez les blancs avec les prepositions données:
(Fill in the blanks with the prepositions in French)

i) ____________ le jardin, il y a un garage. (next to)
   ii) ____________ mes vacances, je vais au Japon. (during)
   iii) Les stylos sont ____________ la trousse. (in)
iv) Mardi est _________ Mercredi. (before)  
v) Le jour ___________ Lundi est Mardi. (after)  

Q.6 Écrivez les nombres suivants dans la forme cardinaux et ordinaux:  
(Write the following numbers in cardinal and ordinal form)  

<table>
<thead>
<tr>
<th>Cardinaux</th>
<th>Ordinaux</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
</tr>
</tbody>
</table>

Q.7 a) Complétez avec les articles définis <<le, la, l’, les>>  
(Complete with definite articles)  
i) _______ homme       ii) _______ montre  
iii) _______ filles       iv) _______ stylo  
v) _______ parc  
b) Complétez avec les articles indéfinis <<un, une, des>>  
(Complete with indefinite articles)  
i) _______ chiens       ii) _______ gâteaux  
iii) _______ horloge       iv) _______ fruit  
v) _______ femme  

Q.8 Complétez avec l’article partitif <<du, de la, de l’, des>>  
(Complete with partitive article)  
a) On veut _______ lait ou _______ café.  
b) Nous mangeons _______ pain et _______ glace.  
c) Tu bois _______ coca.  

Q.9 Écrivez les jours ou les mois:  
(Write the days or months)  
a) Le premier jour de la semaine  
b) Le troisième jour de la semaine  
c) Le cinquième jour de la semaine  
d) Le deuxième jour de la semaine  
e) Le weekend  
f) Le dixième mois de l’année  
g) L’huitième mois de l’année  
h) L’onzième mois de l’année  
i) Le dernier (last) mois de l’année  
j) Le mois après (after) avril  
k) Le jour après Mardi  
l) Le mois avant (before) Septembre  
m) Le mois entre (between) Janvier et Mars  
n) Le sixième mois de l’année  

Q.10 Écrivez les professions suivantes en français:  
(Write the professions in French)  

<table>
<thead>
<tr>
<th>S.No</th>
<th>Profession</th>
<th>Masculin</th>
<th>Féminin</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Actress</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Mechanic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Primary School Teacher</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Musician</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Doctor</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
End Semester Examination, Dec. 2018
B. Com (Hons.) and Industry Integrated – Second Semester
ENVIRONMENTAL STUDIES (CH-202B)

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. Marks are indicated against each question.

Q.1 a) What are the main components of an ecosystem?
b) What is sustainable development?
c) What is the importance of EVS?
d) What is the difference between renewable and nonrenewable resources?
e) Write five points to control different types of pollutions. Give your perspective.
f) Write the levels/types of biodiversity.
g) What is acid rain? Write with reactions.
h) Define ‘population explosion’.
i) What is CWC (Chemical Weapon Convention)?
j) Differentiate between primary and secondary pollutants. 2×10

PART-A

Q.2 a) Explain the multidisciplinary nature of EVS. Describe is the scope and importance of EVS. 10
b) Discuss the structure and functions of an ecosystem, also explain food chain and food web with examples. 10

Q.3 a) What do you mean by land degradation and soil erosion? What is deforestation and explain its effect on environment. 10
b) Explain the following:
   i) Alternate energy resources.
   ii) Desertification/mining. 5×2

Q.4 a) What is the hot-spots in biodiversity? Explain with examples. How biodiversity can be conserved? 10
b) Write short notes on following:
   i) Endangered and endemic species.
   ii) Indirect values of biodiversity. 5×2

PART-B

Q.5 a) Define environmental pollution. Describe the causes, effects and control measures of air pollution in detail. Which gases are responsible for green house affects? 10
b) Explain the sources, types and effects of management of solid waste. How solid waste causes soil pollution explain? 10

Q.6 a) What are the causes and effects of climatic change? Explain global warming and ozone layer depletion in detail. 10
b) Explain the following:
   i) Kyoto and Montreal Protocol.
   ii) CBD (Convention on Biological Diversity). 5×2

Q.7 Explain the following:
a) Demographic transition.
b) Chipko movement.
c) Weapons of mass destruction.
d) Disarmament/carrying capacity of environment.
End Semester Examination, Dec. 2018
BBA (G) / BANKING/ BBA (G) IB – Fifth Semester
B.Com. (H) / Industry Integrated/ B. Sc.-IT/
BCA / BA (Hons.) English / BJMC – Fifth Semester
MCA / M.Com. – Third Semester
ENTREPRENEURSHIP DEVELOPMENT (COM-O306)

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) of the following:
a) Entrepreneurial characteristics.
b) Demand estimation and forecasting.
c) Patents and copyrights.
d) Significance of building and managing teams.
e) Seed money.
f) Impact of entrepreneurship.  

PART-A

Q.2 Describe various forms of business and explain reasons for entrepreneurial failures. 20

Q.3 How do you scan the business environment and do industry and competitor analysis? 20

Q.4 Describe “New Product Development Process.” Write the common mistakes that occur in new product development. 20

PART-B

Q.5 What are the types of risks any entrepreneur faces in business? How should these risks be assessed and avoided? 20

Q.6 Explain the basic process of management. Why are leadership and control significant functions of any startup? 20

Q.7 For any business enterprise, what are the various sources of finance available? At initial stage of business, which source of finance will be better for any startup and why? 20
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 Most of the business schools in the world are teaching Mahatma Gandhi along with management. Write about the kind of influence Mahatma Gandhi’s teachings on you.  
      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) Value of honesty in life.
   b) Non-violence.
   c) Help others.  
       5x2
End Semester Examination, Dec. 2018
BBA (G) IB – 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. Marks are indicated against each question.

Q.1 Short answer questions:
   a) Write the difference between frequency and mode.
   b) Calculate mode of the series:
      \[
      \begin{array}{c|c|c|c|c|c}
      x & 8 & 12 & 17 & 24 & 29 \\
      f & 2 & 9 & 16 & 4 & 2 \\
      \end{array}
      \]
   c) Write the formula for Karl Pearson’s coefficient of correlation.
   d) Give an example of exclusive and inclusive series.
   e) Give an example of discrete and continuous series.

   \[2\times5\]

Q.2 What do you mean by statistics? What are the functions and scope of statistics in business?

Q.3 Draw a suitable bar diagram for the following data:

\[
\begin{array}{c|c|c|c}
\text{Class} & \text{A} & \text{B} & \text{C} \\
\text{Boys} & 1000 & 1500 & 1500 \\
\text{Girls} & 500 & 800 & 1000 \\
\text{Total} & 1500 & 2300 & 2500 \\
\end{array}
\]

Q.4 Calculate mean and standard deviation for the data given below:

\[
\begin{array}{c|c|c|c|c|c|c|c|c}
\text{C.I.} & 0–6 & 6–12 & 12–18 & 18–24 & 24–30 & 30–36 & 36–42 \\
\text{f} & 3 & 7 & 11 & 8 & 5 & 2 & 1 \\
\end{array}
\]

Q.5 What do you mean by regression? What are the properties of regression coefficient? Also write the difference between correlation and regression.

Q.6 Calculate rank correlation for the data given below:

\[
\begin{array}{c|c|c|c|c|c|c|c|c|c|c}
\text{x} & 38 & 42 & 44 & 47 & 42 & 49 & 51 & 49 \\
\text{y} & 75 & 77 & 80 & 88 & 80 & 85 & 78 & 90 \\
\end{array}
\]

Q.7 Calculate Laspey’s, Paasche’s and Fisher Index number for given data:

\[
\begin{array}{c|c|c|c|c}
\text{Commodity} & p_0 & q_0 & p_1 & q_1 \\
\text{A} & 7 & 11 & 8 & 7 \\
\text{B} & 11 & 9 & 9 & 6 \\
\text{C} & 13 & 6 & 17 & 11 \\
\text{D} & 6 & 8 & 11 & 9 \\
\text{E} & 5 & 12 & 7 & 9 \\
\end{array}
\]

10
End Semester Examination, Dec. 2018
BBA (G) IB – Fourth Semester
BUSINESS LEGALITIES AND ISSUES (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. All questions carry equal marks.

Q.1 Write short notes on (any two):
   a) Creation of agency.
   b) Consideration.
   c) Digital signature. 5x2

PART-A

Q.2 a) When is a contract said to be induced by “under influence”? What is the effect of undue influence on a contract? 5
   b) Explain essential elements of bailment in detail. 5

Q.3 Explain with suitable examples that how free consent and its various elements affect validity of contract. 10

Q.4 Discuss the nature and extent of surety’s liability in a contact of guarantee. 10

PART-B

Q.5 a) How can you control a private key? Explain in detail. 5
   b) Write the importance of electronic governance in brief. 5

Q.6 Define discharge of a negotiable instrument. Under which circumstances negotiable instrument is said to be discharged. 10

Q.7 What rights and liabilities flow in case of part delivery and wrong delivery of goods? 10
Q.1  a) The person who ensures that system are developed on time, within budget and with accepted quality is a:
   i) System designer  ii) Project Manager
   iii) System owner  iv) System Builder
b) ERP stands for __________.
c) GDSS is more useful then DSS for decision making (T/F)
d) An information system that supports the planning and assessment need of executive management is:
   i) DSS  ii) TPS  iii) MIS  iv) None of these.  V) ERP
e) Define Information.
f) What are the levels of management in an organization?
g) What could be called a strategic tool for MIS?
h) The application of information to scan an organization’s environment is:
   i) External communication  ii) Sensing
   iii) Information overload  iv) Internal communication.
i) What is called a formal system?
j) What is called a structured decision?  1x10

**PART-A**

Q.2  Explain the following:
   a) Components of a system.  5
   b) Information system as a tool for decision making.  5

Q.3  What is Management Information System? Explain decision support system with example.  10

Q.4  Does Robert Anthony’s hierarchy plays a vital role in management activity? If yes then explain the concept.  10

**PART-B**

Q.5  What do you mean by MIS Model? Explain Simon’s model in detail.  10

Q.6  Explain the following:
   a) Marketing MIS.  10
   b) Financial MIS.

Q.7  Explain the application of MIS in business areas.  10
End Semester Examination, Dec. 2018  
M. Com. — Fourth Semester  
QUALITY MANAGEMENT (MC-004) 

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  a) **State whether the following statements are TRUE or FALSE:**
   i) Consistency of performance overtime of product is known as durability of a product.
   ii) Quality control is the use of techniques and activities to achieve, sustain and improve the quality of product.
   iii) Variables are those quality characteristics that are classified as either conforming or not conforming.
   iv) In quality the range is a very common measure of central tendency; it is used in one of the principal control charts.
   v) Maintainability is a time related factor that measures the ability of a product or service to perform its functions.
   
   b) **Write short notes on the following:**
   i) Quality circle.  
   ii) ISO 9000. 
   iii) MTTF.  
   iv) Decentralization, design and fitting.
   

**PART-A**

Q.2  a) "Quality is not the responsibility of any one person or functional area; it is everyone’s job”. Discuss.  
   b) “Quality design is the practice of using a multidisciplinary team to conduct product or service concepting, design and production planning at one time”. Discuss the relevance of this statement.

Q.3  a) Define total quality management. Discuss in detail its principles and practices.  
   b) Discuss any one analytical technique used for quality control with suitable example.

Q.4  a) Explain the basic steps to design an organizational structure for quality management.  
   b) What do you understand by quality function? Explain in detail.

**PART-B**

Q.5  a) What is process capability study? Explain.  
   b) Discuss control chart for variables (X-Bar and Range chart) with suitable example.

Q.6  “Failure of a component can lead to loss of time, money and inconvenience”. Is it true? If true, then how does manufacturing unit conduct defect diagnosis and prevent defect.

Q.7  Discuss building reliability in a product. Compare reliability and maintainability.
Q.1 Maruti Suzuki India Limited

The 14-day-long strike by workers of Maruti Suzuki India Limited's Manesar plant in which workers of Suzuki Powertrain India Limited and Suzuki Motorcycle India Private Limited joined, was called off in the early hours of after the managements, the workers and the Haryana government arrived at separate tripartite agreements.

Unrest had been festering at the Manesar plant since June, hampering car production thrice in the past five months. In June, workers had gone on a 13-day sit-in after the management, according to the workers, placed roadblocks in their efforts to get recognition from the Haryana Labour Department for an independent union.

On August 29, the workers were denied entry to the plant after they refused to sign a Good Conduct Bond, as insisted by the management, before joining duty. This led to a 33-day-long dharna by the workers outside the plant. The issue was resolved on September 30, 2016.

In a significant concession to the workers, the management, which had earlier insisted that the workers join the Gurgaon-based Maruti Udyog Kamgar Union and use that forum to raise issues, has agreed to set up two committees at the Manesar plant — a grievance redress committee and a labour welfare committee.

These committees will have representatives of both workers and the management. The grievance redress committee will also include the Labour Officer concerned as a permanent invitee to review its proceedings. The labour welfare committee will "promote measures for good relations between the management and workers.” Maruti Suzuki India said in a statement.

Answer the following questions on the basis of above case study:

a) Develop case structure.

b) Maruti employees remained on strike for 14 days. It was called off after talks of management workers and government. Do you think it is or case of poor decision making by the management of Maruti as they could not resolve the issue on the first day of strike or even before that. Support the statement by applying QOD concept.

c) As per the case unrest had been developing for the last five months and the management could not resolve it. It seems to be the case of deficit of leadership at the top level of the company. Justify the statement by describing qualities of a good leader.

d) Consider yourself as CEO of the company. What steps you will like to take to avoid the strike that put Maruti in huge financial and corporate image losses.

PART-A

Q.2 It is difficult to have an all-encompassing definition of management which courses all its characteristics. Define management and discuss the principles of management with appropriate examples from corporate sector.

Q.3 Departmentation refers to the organizational device of classifying the activities or operations of an undertaking into functionalized categories. Discuss the importance of
departmentation and the key factors which should be kept in mind while creating departments in an enterprise?  

Q.4 The importance of planning lies in the fact that it is like a navigator of business circumstances. It provides rational approach to managerial activities. Discuss the importance and limitations of planning.  

**PART-B**

Q.5 Power style suggests how a leader uses power or authority? Normally autocratic, democratic and free-rein leadership along with their advantages and disadvantages.  

Q.6 One of the most popular theories of motivation has been propounded by Abraham Maslow, a famous social scientist. Explain all the stages of Maslow’s theory of hierarchy with suitable examples.  

Q.7 Write short notes on (any two) of the following:  
   a) Contingency theory of management.  
   b) Theory X and theory Y.  
   c) Control techniques.  

10×2
End Semester Examination, Dec. 2018  
M.Com. – First Semester  
ECONOMICS FOR BUSINESS DECISION (MC-102)  

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) Market demand is the sum total of demand for a commodity by all the ________ in the market.  
b) Distinguish between extension and increase in demand.  
c) Real economics are the economics, which occur by way of saving of input per unit of output. (True/False)  
d) Production function which reflects constant return to scale is called Homogeneous production function. (True/False)  
e) Write two basic condition of consumer equilibrium.  
f) Write any two importance of micro economics in business.  
g) ________ cost curve is known as envelope cost.  
h) Average cost is the ________ cost of output.  
i) Utility is the power of goods to satisfy human wants.  
j) Show the elasticity of supply in the following figure at point A, B and C.

Q.2  
a) What factors will a consumers take into consideration while deciding, whether to buy or not to buy an air conditions?  
10  
b) Discuss the feature of mixed economy.  
10  

Q.3  
a) Compute the relevant elasticity of demand when demand for a product increases from 100 to 150 units and when all the other factors remaining constant, the.  
i) Price of the product decreases from ₹8 to ₹6 per unit.  
ii) Income of the consumer increases from ₹1000 to ₹4500.  
iii) Price of the substitute product increases from ₹8 to ₹10 per unit.  
15  
b) Why is demand forecasting important to business decisions.  
5

Q.4  
a) Since different decisions are affected by different form of costs, it is essential for a manager to understand which decision considers which cost concept. Comment in detail.  
10  
b) Define returns to scale. What is the significance of increasing and decreasing returns to scale?  
10  

Q.5  
Analyze the equilibrium of a firm under conditions of perfect competition in the short and long run. Can a firm under perfect competition earn zero economic profit?  
20

Q.6  
Write short notes on:  
a) Cournot duopoly model.  
b) Collusive oligopoly.  
10×2

Q.7  
a) Critically explain the marginal productivity theory of wage determination.  
10  
b) Write short notes on:
i) Quasi rent
ii) Market efficiency.
Q.1 Answer the following questions:
   a) Name two elements of demographic environment.
   b) List the sources of data collection.
   c) Enlist the bases of positioning.
   d) Draw a neatly labeled diagram of composition of product.
   e) The stage of PLC characterized low sales, heavy promotion, low profit, minimal
      competition and __________.
   f) Define brand.
   g) Full form of AIDA ___________.
   h) What is green marketing?
   i) Define three 3C’s criteria for the selection of channels.
   j) List the criteria of effective segmentation.  

PART-A

Q.2 a) The present day marketing is customer driven. Explain this statement with the help
      of suitable example.  
   b) Analyse how changes in the demographic and economic environment affect
      marketing decisions.  

Q.3 Explain the stages in consumer buying decision process. Do all consumers pass through
   all stages in buying the following items:
   a) Toilet soap   b) Double door refrigerator.  

Q.4 a) What is segmentation? Explain the bases of segmentation with an example of
      watches.  
   b) Draw a neatly labeled diagram of product life cycle and explain the marketing
      strategies during various stages.  

PART-B

Q.5 a) Which pricing strategies ‘penetration or skimming’ would be recommended in case
      of the following products and why:
      i) A new safety lock.  
      ii) Automatic dishwasher.  
   b) What is channel of distribution? What channels of distribution would you suggest for
      marketing the following products?
      i) Sweet Candy    ii) Scooty    iii) Medicines  

Q.6 The marketing mix needs to be re-designed for going rural. Suggest the marketing mix
   for rural marketing with examples.  

Q.7 Write short notes on the following:
   a) Service marketing.  
   b) Direct marketing.  

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.
End Semester Examination, Dec. 2018
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 State whether the statements following are TRUE or FALSE:
   a) Auditing is concerned with verification of accounting data for accuracy.
   b) Accounting principles are rules of action.
   c) The balance sheet represents an expansion of the equation. “Assets = Liabilities + Proprietor fund.”
   d) Ledger is a set of account.
   e) Interest on drawings are expenditure for the business.

Fill in the blanks:
   f) The convention of conservations is applicable in making provision for ________ and ________ debts.
   g) AS-17 is related to ________.
   h) The amount of salary paid to Suresh should be debited to ________ account.
   i) Sales book shows only ________ sales.

2×10

PART-A

Q.2 a) Explain the role of accountant in the present day economy. 10
   b) According to principles of ‘Double Entry System’ ‘every debit has a corresponding credit’? Explain clearly. Discuss the merits of double entry system. 10

Q.3 a) Examine the objectives and functions of the accounting standard board in India. 10
   b) Describe the main features of AS-6 and AS-17. 10

Q.4 a) From the following extract of receipts and payments accounts and the additional information, you are required to calculate income from subscriptions for the year ending 31.12.2016 and show the subscription item in the final accounts of the club.

<table>
<thead>
<tr>
<th>Year</th>
<th>Receipt</th>
<th>Payment</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>1,800</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>2016</td>
<td>10,000</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>2017</td>
<td>4,000</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

Additional information:
   i) Outstanding subscription 31.12.2015 ₹2,000
   ii) Outstanding subscription 31.12.2016 ₹3,000
   iii) Subscription received in advance 31.12.2015 ₹2,000 15
   b) Differentiate between revenue receipt and capital receipt. 5

PART-B

Q.5 Shri X has a retail branch at Allahabad. Goods are sent by head office to branch marked at selling price which is cost plus 25%. All the expenses of the branch are paid by the head office. All cash collected by the branch is deposited to the credit of head office. From the following particular of the branch, prepare branch stock account, branch debtors’ account, branch expenses account and branch adjustment account in the book of head office.
Debtors on 01.01.2016 12,000

507/5
Debtors on 31.12.2016 14,000
Inventory with branch at I.P on 01.01.2016 16,000
On 31.12.2016 17,000
Cash sales during the year 60,000
Amount deposited in the head office account during the year 1,27,000
Return of goods to head office at I.P. 5,000
Salaries paid 6,000
Rent paid 4,000
Discount allowed to customers 2,000
Bad debts written off 1,000
Spoilage 2,000

Q.6  a) Write down the benefits of financial reporting for management. 10
b) Differentiate between general purpose and specific purpose report. 10

Q.7  Write short notes on:
   a) Benefits of segment reporting.
   b) Human resource accounting. 10×2
Q.1 Answer the following questions:
   a) Is CSR part of corporate governance?
   b) What is corporate social responsibility and good governance?
   c) What is meant by stakeholders?
   d) Write a note on code of conduct on insider trading.
   e) Explain the meaning of corporate citizenship.
   f) Explain the central issues of corporate governance.
   g) Give suitable examples of ethics in business.
   h) Write at least three responsibility of a CEO.
   i) What is the procedure to appoint a Ad-hoc committee?
   j) Who are the drivers of CSR?

   2x10

PART-A

Q.2 a) What is meant by “Corporate Governance”? State the major characteristics of good corporate governance.
   b) Discuss the role of PSU’s and banks in corporate governance in detail.

   10
   10

Q.3 What are the major ethical issues that business faces today? How would you recognize an ethical organization?

   20

Q.4 You are working as the manager in an electronics manufacturing company from past few years. One day you noticed that the financial manager is window dressing the financial statement and is tempering the books of accounts. As the loyal employee of the company you went to disclose this foul playing to the seniors. But you realized that even your superiors are also involved in this filthy playing. What should you do in such a scenario? Discuss the spirit of whistle blowing along with the different kinds of whistleblowing.

   20

PART-B

Q.5 State the provisions relating to the composition of the board. What are the roles of a Board of company?

   20

Q.6 Write notes on the following:
   a) CSR and corporate governance
   b) Major codes on CSR

   10
   10

Q.7 Discuss a case study on corporate social responsibility in any one of following:
   a) NESTLE
   b) TATA
   c) ITC

   20
Q.1 Answer the following questions:
   a) Give two limitations of macro-economics.
   b) Explain how inflation affects economic development.
   c) What is business cycle?
   d) Define ‘aggregate supply’.
   e) What is consumption function?
   f) Explain the concept ‘marginal efficiency of capital’.
   g) What is foreign investment?
   h) Explain the concept of investment function.
   i) What is fiscal policy?
   j) Why economic growth is important?  

   **PART-A**

Q.2 Explain the nature and scope of macroeconomics. Explain the importance of analysis of an economy.  

Q.3 Define ‘inflation’. What are the causes of inflation? Suggest various measures to correct it.  


   **PART-B**

Q.5 a) What is monetary policy? Explain the functions of monetary policy.  
   b) Discuss the importance of monetary policy in the economic development of underdeveloped countries.  

Q.6 What is meant by ‘BOP’ deficit? What are the measures to close BO deficits?  

Q.7 a) What is globalization? Is economic globalization a positive or negative force?  
   b) How has globalization affected Indian economy.
Q.1 State whether the following statements are TRUE or FALSE:
   a) Hypothesis is an assertion that is sought to be proved or disproved.
   b) The rationale is the statement of reasons why a particular question is worth putting across.
   c) Reliability in research refers to inconsistency throughout a series of measurements.
   d) Quota sampling is a type of simple random sampling.
   e) The data which is primary one time may not be secondary at another.
   f) The availability of trained investigators does not affect the choice of the method to be selected for data collection

   Answer in brief:
   g) What is inductive approach?
   h) State two differences between primary data and secondary data.
   i) What is pilot testing?
   j) Enlist two purposes of research proposal.
   k) Define ordinal scale.
   l) What is sampling frame?
   m) What is bibliography?

   PART-A

Q.2 'Management of an organization means making of decisions and execution thereof.' Comment. Describe the steps involved in the process of decision making.

Q.3 Define research design. Explain the various types of research design.

Q.4 What is research proposal? Explain structure of research proposal.

   PART-B

Q.5 What are the various methods of data collection? Which method according to you more reliable and why?

Q.6 What is scaling techniques? Describe the various scaling techniques used in business research.

Q.7 Define sampling. Describe the various sampling plan available to a researcher highlight advantages and limitations of each.
Q.1 **State whether the following statements are TRUE or FALSE:**
   a) The basic objective of financial manager is maximization of wealth of shareholders.
   b) Hard capital rationing is a capital rationing practice applied during capital restriction faced by a company in its capital budgeting process.
   c) Liberalizing the discount rate means increasing the discount rate for the same period.
   d) Carrying cost and ordering cost are opposite forces in receivable management.
   e) There is a difference of opinion on relationship between dividend payment and value of the firm.
   f) Compounding is the process of moving cash flows forward in time.  

   **Answer in brief:**
   g) Define E.O.Q.
   h) What is receipt float?
   i) Differentiate between gross working capital and net working capital.
   j) State advantages of profitability index.
   k) Differentiate between financial risk and business risk.
   l) What is scrip dividend?
   m) State the tools of inventory management.  

   **PART-A**

   Q.2 a) Explain the concept of profit maximization and wealth maximization. Which of these is better operational guide for finance manager?  

   b) A company has issued debentures of Rs. 50 lacs to be repaid after 7 years. How much should the company invest in a sinking fund earning 12% in order to able to repay debentures?  

   **Q.3** A company is considering a new project for which the investment data are as follows:
   - Capital outlay: Rs. 2,00,000/-
   - Depreciation: 20% p.a.
   Forecasted annual income before charging depreciation, but after all other charges are as follows:
   
<table>
<thead>
<tr>
<th>Year</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1,00,000/-</td>
</tr>
<tr>
<td>2</td>
<td>1,00,000/-</td>
</tr>
<tr>
<td>3</td>
<td>80,000/-</td>
</tr>
<tr>
<td>4</td>
<td>80,000/-</td>
</tr>
<tr>
<td>5</td>
<td>40,000/-</td>
</tr>
<tr>
<td></td>
<td>4,00,000/-</td>
</tr>
</tbody>
</table>

   On the basis of the available data, set out calculations, illustrating and comparing the following methods of evaluating the return:
   a) Payback method.
   b) Rate of return on original investment.
   c) NPV @ 10%.
Q.4  a) Calculate the weighted average cost-using i) book value weights, ii) market value weights from the following information:

<table>
<thead>
<tr>
<th>Sources</th>
<th>Book value</th>
<th>Market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Equity share capital</td>
<td>4,50,000</td>
<td>9,00,000</td>
</tr>
<tr>
<td>ii) Retained earnings</td>
<td>1,50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>iii) Preference share capital</td>
<td>1,00,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>iv) Debentures</td>
<td>3,00,000</td>
<td>3,00,000</td>
</tr>
</tbody>
</table>

Cost after tax.
- 14%
- 13%
- 10%
- 5%

b) “Financial leverage is considered to be a two sided sword”. Comment.

PART-B

Q.5  a) ABC manufacturer Ltd. has equity share capital of Rs. 5,00,000 (face value Rs. 100/-). To meet the expenditure of an expansion program the company wishes to raise Rs. 3,00,000/- and is having following four alternative sources to raise the funds:
Plan A: To have full money from the issue of equity shares.
Plan B: To have Rs. 1,00,000/- from equity and Rs. 2,00,000/- from barrowings from the financial institutions @ 10% per annum.
Plan C: Full money from barrowings @ 10% per annum.
Plan D: Rs. 1,00,000 in equity and Rs. 2,00,000/- from 8% preference shares.
The company is having present earnings of Rs. 1,50,000/-. The corporate tax is 50% select a suitable plan out of the above four plans to raise the required funds.

b) Explain the assumptions and implications of NOI approach to capital structure decisions.

Q.6  X Ltd. is desirous to purchase a business and has consulted you on one point, which you are asked to advice them is the average amount of working capital which will be required in the first year’s working. You are given the following estimates and are instructed to add 10% to your computed figures to allow for contingencies:

a) Average amount locked up for stock:
   i) Stock of finished product 5,000/-
   ii) Stock of stores raw materials etc. 8,000/-

b) Average credit given:
   i) Domestic sales 6 week credit 3,12,000/-
   ii) Export sales 1.5 week credit 78,000/-

c) Times lag in payment of wage and other outgoing:
   i) Wages 1.5 weeks 2,60,000
   ii) Stores, materials etc. 1.5 months 48,000
   iii) Rent, royalties etc. 6 months 10,000
   iv) Clerical staff ½ month 62,400
   v) Manager ½ month 4,800
   vi) Miscellaneous expenses 1.5 months 48,000

d) Payments in advance:
   i) Sundry expenses (Paid quarterly in advance). 8,000

e) Net profit not withdrawn 11,000

Set up your calculations for the average amount of working capital required.

Q.7  Explain the assumptions, mechanism and limitations of Walter’s dividend model.
End Semester Examination, Dec. 2018
M.Com – Second Semester
ADVANCE COST AND MANAGEMENT ACCOUNTING (MC-204)

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 from PART-B. Each question carries equal marks.

Q.1 Fill in the blanks:
   a) When sales increase from Rs 40000/- to Rs 60000/- and profit increases by Rs 5000/- then the P/V Ratio is ______________.
   b) A budget which is designed to change as volume of output changes is termed as ____________.
   c) Flexible budget recognizes the difference between ___________ and ____________.
   d) The break-even point is the point at which ____________.

State whether the following statements are TRUE or FALSE:
   e) The break-even point is calculated after adding the profit to fixed cost.
   f) A budget is a blueprint of the projected plan of action.
   g) Cost volume profit relationship is a more comprehensive term than the break-even analysis.
   h) An unfavorable material price variance occurs due to increase in prices of raw material.
   i) MOS is calculating after deducting fixed cost from total sales.

2x10

PART-A

Q.2 a) Discuss the role and responsibilities of management accountant. 10
   b) Differentiate between cost and management accounting. 10

Q.3 a) For Production of 10000 LCD sets the following are the budgeted Expenses (Per Unit): Direct Material Rs 60, Direct Labour Rs 30, Variable Overheads Rs 25, Fixed Overhead (Rs 150000) Rs 15, variable expenses (Direct) Rs 5, Selling Expenses Rs 15 (10% Fixed), Administration Exp. Rs 5000 0 (Fixed), Distribution Expenses Rs 5 (20% Fixed), Selling Price Rs 200 per fans. Prepare a flexible budget for production of 5000 and 9000 fans. 15
   b) Distinguish between a fixed budget and a flexible budget. 5

Q.4 Given the following particular, compute the all Material Variances:

<table>
<thead>
<tr>
<th>Material</th>
<th>Standard</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Qty (in Kg)</td>
<td>Rate (Rs)</td>
</tr>
<tr>
<td>A</td>
<td>8,000</td>
<td>2.50</td>
</tr>
<tr>
<td>B</td>
<td>2,000</td>
<td>4.00</td>
</tr>
<tr>
<td>C</td>
<td>2,000</td>
<td>1.00</td>
</tr>
</tbody>
</table>

Standard output is 10,000/- Kg. Actual output is 2,00,000 units. 20

PART-B

Q.5 The profit and loss data of Z company as following:
   Net sales Rs.1,00,000
   Cost of goods sold:- Rs.40,000
   Variable - Rs.10,000
   Fixed - Rs.50,000
   Gross Profit - Rs.50,000
   Selling Cost:-
      Variable Rs.10,000
      Fixed Rs.5000/-
Net Profit        Rs. 35,000
You are required to calculate:
a) Breakeven point.
b) Forecast profit for the sale volume of Rs.160000 and Rs.70000
c) What would be the sales volume to earn a net profit of Rs.55000

Q.6  a) Differentiate between cash flow and fund flow analysis.  
     b) Write a note on uses of ratio analysis in a business.

Q.7  a) Write a note on ‘transfer pricing’.
     b) Differentiate between marginal and absorption costing.
End Semester Examination, Dec. 2018
M. Com. – Third Semester
BUSINESS POLICY AND STRATEGIC MANAGEMENT (MC-301)

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  Case Study:

Nike starts downsizing India ops, to fire 20% staff

Us sportswear maker Nike has embarked on a major downsizing exercise in India, as a part of which it has fired 20% of its employees in the country and has asked many others to join its operations in Southeast Asia. This is part of a global restructuring process that will see the company focus on 12 key cities including New York, Shanghai, London, Tokyo, Paris and Mexico City to achieve 80% of its projected growth by 2020. Not a single Indian city features on that list.

Nike, which entered India in 2005, has found it a difficult market to crack. TOI had reported earlier that the Oregon headquartered Nike had closed around 35% of its stores in India. Subsequently, it pulled out to cricket bat sponsor hip deals to save costs, Nike currently operates around 200 stores here.

When asked about the ongoing layoffs in India, a Nike India spokesperson said, “In June, we announced that as part of Nike’s move to align the company against the Consumer Direct Offence, a strategy that allows us to serve out consumers faster and more personally, there would be workforce reductions, and that has been the case in India. Our headquarters in India remain in Bangalore with two other offices in Delhi and Mumbai.” Nike, which entered India in 2005, saw its sales fall to Rs 764 crore in FY16 from Rs 803 crore in FY15, according to data from Registrar of Companies (RoC). Its losses widened too, from Rs 101 crore in 2014-15 to Rs 170 crore in 2015-16.

Attempt the following questions related to the above case study:

a) Develop case structure.  8
b) Analyse the case by applying SWOT.  6
c) Nike’s struggles are indicative of a larger problem, as it saw its sales fall to Rs 764 crore in FY2015 from Rs 803 crore in FY2015. Now Nike announced a focus on supply chain improvement and Direct-to-Customer (DTC) emphasis. Do you think DTC strategy would be able to bring NIKE out of decline in India? Discuss by applying the concepts of availability and affordability about its products in India.  6

OR
Do you think NIKE’s strategy of leaving huge Indian market is quality strategy? Criticize or support the statement with proper explanation.  20

PART-A

Q.2  Business Policy, with its concern for determination of the future course of action, lays down a long term plan which the organization lien follows. Define the concepts of policy and discuss various types of policies.  20

Q.3  Consider yourself as a consultant to BATA shoe company and Mc Donald. Develop mission statement for their businesses and explain the importance of Mission statement in business.  20
Q.4 Choose any company of your choice. Prepare its SWOT Analysis. 

**PART-B**

Q.5 Porter’s Five Forces is a powerful tool for understanding the competitiveness of business environment, and for identifying strategy’s potential profitability. Discuss all the Five Forces of Porter’s Model with suitable examples.

Q.6 Hon’ble prime minister of India Sh. Narendra Modi developed strategical mission – Make in India which gives direction that India should be manufacturing hub. Consider yourself as advisor to Niti Udyog and suggest any one or mix of the following strategies for pricing the products being manufactured in India under the strategical approach of Prime Minister of India.

a) Strategically compete with the quality and high priced products of America. Explain why?

b) Strategically compete with the lower priced products of China. Explain with reasons.

c) If not anyone of the above, develop your own strategies.

Q.7 Write notes on (any two) of the following:

a) Importance of Strategic Management.

b) BCG Matrix.

c) Functional Strategies.
Q.1 Fill in the blanks:
   a) The number assigned in a __________ scale cannot be added, subtracted, multiplied or divided.
   b) The ____________ should be so designed as to stimulate the respondent to give comprehensive information regarding a particular topic under study.
   c) The process of identifying and denoting a numeral to the responses given by respondent is called ____________.
   d) Face to face contact to other person is known as ____________ method of data collection.
   e) Quota sampling is the example of ____________ sampling.

State whether the following statements are TRUE or FALSE:
   f) Management Research is unbiased, structured and sequential methods of enquiry, directed towards a clear implicit or explicit business objectives.
   g) Descriptive hypothesis is a statement about the magnitude, trend or behavior of a population under study.
   h) Backtracking involves returning to the field and to the respondents, so a to follow up the unsatisfactory responses.
   i) Tabulation involves an orderly arrangement of data into an array that is suitable for statistical analysis.
   j) The level of significance denotes the probability of rejecting the null hypothesis when it is true.

Answer the following:
   k) Discuss the importance of writing bibliography.
   l) List out different types of scales.
   m) Define convenience sampling.
   n) Discuss observation method of data collection.
   o) What is the importance of “citation” in writing a report?

PART-A

Q.2 Explain the concepts of research design. Describe some important research design for a research study.

Q.3 The following table provides information about per hectare production of cotton of three varieties grown on four plots. Set up analysis of variance table and state, if the variety differences are significant.

<table>
<thead>
<tr>
<th>Plot</th>
<th>Variet of cotton</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>H4</td>
<td>B2</td>
</tr>
<tr>
<td>1</td>
<td>12</td>
<td>10</td>
</tr>
<tr>
<td>2</td>
<td>14</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>06</td>
<td>06</td>
</tr>
<tr>
<td>4</td>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>Total</td>
<td>48</td>
<td>40</td>
</tr>
</tbody>
</table>
Q.4 a) Write short notes on:
   i) Null hypothesis and alternate hypothesis.  
   ii) Type-I error and Type-II error.  
   b) Briefly describe the different steps involved in a research process.  

   **PART-B**

Q.5 a) Distinguish between mechanics of writing footnotes and bibliography.  
   b) What is a hypothesis? What characteristics it must possess in order to be a good research hypothesis?  

Q.6 Table shows a random sample of 500 managers classified on the basis of years of job experience and levels held by them.

<table>
<thead>
<tr>
<th>Years of job experience</th>
<th>Levels</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Top</td>
<td>Senior</td>
</tr>
<tr>
<td>Less than 5 years</td>
<td>7</td>
<td>12</td>
</tr>
<tr>
<td>5-10 years</td>
<td>15</td>
<td>22</td>
</tr>
<tr>
<td>More than 10 years</td>
<td>35</td>
<td>48</td>
</tr>
<tr>
<td>Total</td>
<td>57</td>
<td>82</td>
</tr>
</tbody>
</table>

Does there exist an association between years of job experience and levels held by the managers? Calculate the chi-square test with 5% level of significance and table value 12.592.

Q.7 a) "Interpretation is a fundamental component of research process.” Explain.  
   b) Write short notes on:  
      i) Content Analysis.  
      ii) Plagiarism.
End Semester Examination, Dec. 2018  
M. Com. – Third Semester  
BUSINESS RESEARCH METHODS-II (MC-302A)

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.** Marks are indicated against each question.

**Q.1** Answer the following questions:
   a) What is casual comparative research?
   b) ‘Qualitative approach in research is unstructured’, Why?
   c) Define ‘moderator variable’.
   d) What are dichotomous questions?
   e) What is level of significance?
   f) What is descriptive statistics?
   g) What is participant moderated focus group?
   h) What is citation?
   i) What is a one tail test in hypothesis testing?
   j) How a reference is written for a book with two writers? Explain.  

**PART-A**

**Q.2** What are research objectives? Differentiate between general and specific objectives. What is the need for formulation of research objectives?  

**Q.3** What is the purpose of preparing questionnaire in research? Explain the guidelines for preparing questionnaire for a research.  

**Q.4** Explain the procedure of hypothesis testing. What are two types of errors in testing of hypothesis?  

**PART-B**

**Q.5** Based on information on 1,000 randomly selected fields about the tenancy status of the cultivation of these fields and use of fertilizers, collected in an agro-economic survey, the following classification were noted:

<table>
<thead>
<tr>
<th></th>
<th>Owned</th>
<th>Rented</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Using Fertilizers</td>
<td>416</td>
<td>184</td>
<td>600</td>
</tr>
<tr>
<td>Not Using Fertilizers</td>
<td>64</td>
<td>336</td>
<td>400</td>
</tr>
<tr>
<td>Total</td>
<td>480</td>
<td>520</td>
<td>1000</td>
</tr>
</tbody>
</table>

Would you conclude that owner cultivators are more inclined towards the use of fertilizers at 5% level? Carry out the chi-square test as per the testing procedure. (5% value of chi-square for one degree of freedom = 3.84)  

**Q.6** What is content analysis? What are the goals of content analysis? What are the kinds of text involved in content analysis?  

**Q.7** Write notes on the following:
   a) Plagiarism.
   b) Importance of layout of a research paper.  

10×2

520/5
Q.1 **State whether the following statements are TRUE or FALSE:**
   a) Deficit BOT can be met by BoP.
   b) MNC’s are exercising control on the business of world economy.
   c) Cottage industries are those industries which are run fully or partially with the help of family members.
   d) Liberalization means to reduce unnecessary restrictions on business.
   e) Industrialization plays an important role in the economic.

**Fill in the blanks:**
   f) Foreign trade policy is known as ________ policy.
   g) Business and ________ are closely related to each others.
   h) Globalization means linking the economy of a ________ with the economies of other country by free ________.
   i) Government has full control over ________ enterprises.

**PART-A**

Q.2 “Business is the product of environment”. Discuss. Also explain the nature and relationship between business and environment.  

Q.3 a) Critically evaluate the new economic policy of India.  
    b) Write a note on ‘structure of Indian industry’.  

Q.4 Why is it that India’s BoP shows regularly mounting deficit? Examine the measures taken by the government to solve the problem.  

**PART-B**

    b) Discuss the harmful effects of MNC’s on Indian economy.  

Q.6 Critically examine the role of cottage and small scale industries in Indian economy. What steps have been taken by the Government of India to promote these industries?  

Q.7 “It is in the interest of business to fulfill its social responsibilities towards different interested groups”. Explain this statement.
Q.1  **State whether the following statements are TRUE or FALSE:**

a) Capital redemption reserve can be used for issuing fully paid bonus shares.

b) Paid-up share capital is always more than the called up share capital.

c) Goodwill of a company may be purchased or non-purchased.

d) Amalgamation in the nature of merger is same as amalgamation in the nature of purchase.

e) Dividend can not be paid out of capital.

**Fill in the blanks:**

f) Discount allowed on reissue of forfeited shares can not exceed __________.

g) Debenture issued on collateral security will be debited to __________.

h) In case debentures of Rs.20,000 are issued at par but redeemable at premium of 5%, the premium payable on redemption will be debited to __________?

i) Holding company’s share in pre-acquisition services and profits is treated as __________ (capital/revenue profits)

j) Slip system of posting is used in _______________.

**PART-A**

Q.2 A limited company issued a prospectus inviting applications for 4000 shares of Rs.10/- each at a premium of Rs.2 per share payable as follows: On application Rs.2 on allotment Rs.5 (including premium), on first call Rs.3 and on second call Rs.2. Applications were received for 3,000 shares and allotment was made pro-rata to applicants of 2,400 shares. Money over paid on applications was employed on account of sums due on allotment.

R to whom 40 shares were allotted failed to pay the allotment money and on his subsequent failure to pay the first call his shares were forfeited.

Give journal entries and balance sheet.

Q.3 Prepare in a summarized from the Balance Sheet of a Company as per Schedule-III of Companies Act, 2013, taking imaginary figures.

Q.4 The Profit and Loss account of Mr. X disclosed following details:

2008 profits Rs.1,00,000; 2009 profits Rs.2,00,000/- and 2010 Profit Rs.1,70,000.

X intends to sell the business to Y. Ascertain the account of goodwill after taking into consideration the following factors:

i) Profit of 2008 include a speculative profit of Rs.20,000.

ii) Profits of 2009 were reduced by Rs.30,000 due to loss by hire

iii) The properties were not insured and it was thought prudent to insure the business in future. The premium was estimated Rs.4,000 per annum.

iv) The existing tenancy contract has expired and Y will have to pay Rs.2,000 per month in place of Rs.1,200 per month

v) Y will not need the services of X’s manager who is paid a salary of Rs.30,000 per month. He will supervise the business himself. At present he is serving in a private company at a salary of Rs.4,000 per month, which post he shall have to resign.
Calculate goodwill at two year’s purchase of the average profits of past three years. 10

**PART-B**

Q.5 What is purchase consideration as per AS-14? Explain the method of its calculation in detail. 10

Q.6 From the following information prepare a consolidated balance sheet as on 31st March, 2006:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>H Ltd. Rs.</th>
<th>S. Ltd. Rs.</th>
<th>Assets</th>
<th>H.Ltd. Rs.</th>
<th>S. Ltd. Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Share capital in shares of Rs.100</td>
<td>10,00,000</td>
<td>5,00,000</td>
<td>Sundry Assets</td>
<td>11,00,000</td>
<td>7,50,000</td>
</tr>
<tr>
<td>each</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserves</td>
<td>3,00,000</td>
<td>1,00,000</td>
<td>Investments in 3,000</td>
<td>4,50,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>shares of S. Ltd.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profit and Loss account</td>
<td>1,00,000</td>
<td>50,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td>1,50,000</td>
<td>1,00,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td>15,50,000</td>
<td>7,50,000</td>
<td>15,50,000</td>
<td>7,50,000</td>
<td></td>
</tr>
</tbody>
</table>

H. Ltd. acquired its shares in S Ltd. On 1st April, 2005 when S. Ltd. had Rs.25,000/- as its reserve and a credit balance of Rs.30,000 in its profits and loss account. 10

Q.7 a) Explain the provision regarding borrowings in the balance sheet of a banking company. 5

b) Write a short note on ‘Non-performing assets’. 5
Q.1  **State whether the statement is TRUE or FALSE:**

a) If medical facility in a hospital maintained by an employer for their employee is exempted fully from taxes.

b) TDS is not required, where the amount of winning from each lottery, cross word puzzle card game etc. does not exceed ₹10,000?

c) Deductions in respect of rent paid by an individual (who is either a self-employed or as an employee not availing any benefits relation to house rent under employment is covered under see 80G of the Income Tax Act, 1965.

d) Losses from house property can be carried forward for 8 assessment years and further allowed to set-off only under the head ‘Income from House Property’.  

Solve the following practical problems:

e) What will be the assessment year of a business, which commences as on 01.12.2017?

f) Manya transferred herself-acquired property to the HUF, without any consideration. During the previous year 2017-18 the HUF earned an income of ₹60,000 from this property. State in whose income, this amount will be included.

Q.2  

a) How would you determine the residential status of an individual? Explain in brief.  

b) Income tax is assessed on the income of the previous year in the next assessment year. State the exceptions to this rule.  

Q.3  

Mr. A owns a house, construction of which was completed on 01.10.2012, half of the house was let out @ ₹10,000 per annum. This portion was, however, vacant for 3 months. 25% of the house was used by the owner for residential purpose and rest 25% for business in last previous year. Other expenses of the house were:

- Municipal tax: ₹20,000
- Repairs: ₹16,000
- Fire insurance premium: ₹6,000

Calculate the taxable income from house property of Mr. A for the A.Y. 2018-19.  

Q.4  

Discuss the exemption available to an individual under section 54F in computation of capital gain.
PART-B

Q.5  
a) What is the deduction available under section 80G in respect to donation to certain funds, charitable institution etc.?  
b) Write short note on carry forward and set off of business losses.

Q.6  
The following particulars are submitted by Mr. Vijay, aged 45 years for A.Y. 2018-19:

- a) ½ share of profit of a firm: ₹ 80,000
- b) Income from house property (computed): ₹ 1,35,000
- c) Long term capital gains on transfer of equity shares sold on 02.12.2017 through a recognized stock exchange: ₹ 40,000
- d) Long term capital gains on transfer of his house: ₹ 1,30,000
- e) Lottery winning (Net, after TDS): ₹ 11,200
- f) Life Insurance premium paid: ₹ 25,000
- g) Donations to National Children Fund: ₹ 10,000
- h) Royalty from books of literary nature: ₹ 4,14,000

You are required to compute his total taxable income and his tax liability.

Q.7  
a) What are the consequences, if a return of loss is not filed within the due date?
b) Write a short note on wealth tax.
Q.1 Answer the following:

a) Most individual are familiar with which form of e-commerce.
   i) B2B  
   ii) B2C 
   iii) C2B 
   iv) C2C

b) Which of the following is not related to security mechanism?
   i) Encryption  
   ii) Decryption 
   iii) C-cash 
   iv) All of the above.

c) Define public key:

d) Name any two plastic money.

e) What does firewall do?

f) Name any two payment gateways.

g) B2B stands for _________.

h) The best products to sell in B2C e-commerce are:
   i) Small products 
   ii) digital products 
   iii) Fresh products 
   iv) None of the above.

i) The solution for all business need is:
   i) EDI  
   ii) ERP 
   iii) SCM 
   iv) None of the above.

j) Define ‘E-Commerce’.

Write short notes on:

k) E-Cash.

l) Digital signatures.

PART-A

Q.2 a) What is E-Commerce? Explain its categories in detail.

b) Explain the social impact of E-Commerce.

Q.3 a) Explain electronic payment mechanism with a suitable example.

b) What is online commercial environment? Explain.

Q.4 a) Explain strategic methods for developing E-Commerce.

b) What are four C’s? Explain in detail.

PART-B

Q.5 a) Explain the following:
   i) E-Cheque.
   ii) E-payment.

b) Explain plastic money in detail.

Q.6 a) What is cryptography? Explain key management in detail with its function.

b) Explain password systems and digital certificates.

Q.7 a) Explain online goods and services in detail.

b) Explain the following:
i) Mobile services.  

ii) Customer services.
Q.1 Case Study:

Two women harassed at workplace daily in 2017

Bengaluru: Officially, about two women were harassed at their workplace in India every day so far in 2017, with the National Commission for Women (NCW) receiving an average of 1.7 complaints per day. In the 316 days between January 1 and December 12, the commission received 539 complaints, 60% of which were from five states: Uttar Pradesh, Delhi, Maharashtra, Madhya Pradesh and Haryana.

However, the cases reported to the NCW represent only the tip of the iceberg. According to sexual harassment laws, complaints are first expected to be addressed by an internal complaints committee or district complaints committee in the case of unorganised sector workers. The complainant then has a choice to approach the state women's commission or national commission for redress. However, in many cases survivors don't complain because the committee has either not been set up or is not considered effective.

Cumulative data for four years from 2014 shows a similar trend with the NCW receiving 1.8 complaints per day on average. In four years, 1,971 complaints were received by the commission.

Sc advocate K V Dhananjay says a problem with the existing system is that there are no penalties for internal committees not acting on complaints, or in many cases further harassing the survivors.

"Eight out of 10 firms do not have a functional committee. While the big ones are more sincere in putting in place a system. The majority of them fail in addressing the concerns of women, and no legal action is taken," he says.

Three months ago, after the Karnataka Women’s Commission (KWC) ensured action against a supervisor of a garments firm in Bengaluru, 11 other women complained of harassment by the same man for several months.

KWC chairperson Naga-lakshmi Bai says it’s not just the garment industry or government; the majority of complaints come from technology firms. "There are two kinds of harassment, professional and sexual, and I’ve seen many cases that began as professional harassment and eventually ended up as sexual," she says, adding that it is important to improve prevention mechanisms.

Despite the introduction of redressal systems—POSH (Policy on Prevention of Sexual Harassment) and Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 — sociologist Samata Deshmane argues that women continue to refrain from filing complaints as most workplaces are still dominated by men and victims are often harassed for raising such issues.

Priya Chetty Rajagopal, CXO search consultant and a member of sexual harassment committees in three firms in Bengaluru says: "Now there is more visibility to such victims and hopefully we will have more people coming forward and reporting cases." Agreeing with Bai that prevention is the way forward, Priya says most people are not aware of the rules and systems that exist now. In fact, they can take the matter to the labour department if companies fail to act on harassment.

Answer the following:

a) KWC chairperson, Ms. Naga Lakshmi Bai said in the case, “There are two kind of harassment, professional and sexual and I have seen many cases that began as professional harassment and eventually ended up as a sexual”. Suggest suitable
preventive mechanism to reduce professional and sexual harassment to women employees in companies.

b) What kind of punishments do you recommend to government for reducing harassment cases against women employees working with corporate sector? 10

**PART-A**

Q.2 Personal management is an extension of general management, that of promoting and stimulating every employee to make his /her fullest contribution to the purpose of the business. Discuss the nature and objectives of personnel management. 20

Q.3 Performance appraisal is complex issue/activity in every organization. Discuss its various methods of evaluation including 360°. 20

Q.4 The starting point of wage and salary administration is the determination of wage and salary levels. Identify the wage/salary factors considered for the determination of wage/salary in Indian organized sector. 20

**PART-B**

Q.5 Industrial peace is an important pre-requisite for industrial progress. Discuss external factors like economic, social psychological and political responsible for influencing industrial relations. 20

Q.6 a) Do you approve of HR managers stand of net allowing Mr. Jai Kishore to make use of the company’s hall to enable him to address the workers? Justify your argument.

b) As HR managers of the company, how would you handle the situation now. 10x2

Q.7 Write notes on (any two) of the following:
   a) Women participation in management.
   b) Internal and external sources of recruitment.
   c) Grievance handling in corporate sector. 10x2
Q.1 Answer the followings:
   a) Write any two need of international financial analysis.
   b) Current rate method of foreign currency translation.
   c) Write any two methods of transfer pricing.
   d) What is segment reporting?
   e) Write any two causes of diversity in international financial reporting.  

   **PART-A**

Q.2 Discuss the main causes of diversity in International Accounting reporting in India.  

Q.3 Write a detail comparison between US GAAP and Indian GAAP.  

Q.4 Write the benefits of adoption of accounting standards with IFRS.  

   **PART-B**

Q.5 Explain the various methods of calculation of foreign exchange.  

Q.6 Discuss the major stakeholders that affected by transfer pricing policies.  

Q.7 What are the need for consolidation of financial statement of MNC’s?
Q.1  **Fill in the blanks:**
   a) Location of supply of goods in case of importation of goods will be location of _________.  *(Custom port/importer)*
   b) ________ form is to be used for registration as a tax player under GST.
   c) Can a registered person under composition scheme claim ITC? _______ *(Yes / No)*
   d) In IGST, I stands for ________.
   e) The time limit beyond which if goods are returned, the capital goods send for job work shall be treated as supply is __________.

**State whether the following statement are TRUE or FALSE:**
   f) Supplier of goods located in Nagpur and place of supply of goods SEZ located in Mumbai. It is an example of inter-state supply.
   g) ITC on capital goods is eligible if depreciation on tax component is not availed.
   h) Tax invoice must be issued by every taxable person.
   i) Payment made through Challan will be credited to electronic cash ledger.
   j) Refunds will not be allowed in case of export made on payment of tax.

**PART-A**

Q.2 Discuss the eligibility and procedure to avail the ‘composition scheme’. What are its benefits and drawbacks?  

Q.3 Discuss the provision with regard to valuation of taxable supply of goods and services.

Q.4 Explain various goods and services on supply of which a registered recipient is liable to pay GST under reverse charge mechanism.

**PART-B**

Q.5 What is meant by cross utilization of IGST? Also discuss the provision relating to fund transfer under the Act.

Q.6  
   a) Explain the provision relating to application and procedure of tax and interest there on.  
   b) Write a short note on anti-profiteering measure.

Q.7 What are the various types of custom duties imposed on the import of goods?
Q.1 Define the following:
   a) Communication skills and its importance.
   b) Long report.
   c) Memo.
   d) Self-development.
   e) Mock Interviews.

**PART-A**

Q.2 Describe the process of communication indicating clearly the role of each constituent element.

Q.3 What do you understand by the term "semantic gap"? Give example to illustrate your answer.

Q.4 Draft a letter inviting quotations for the following furniture items from Modern Furniture Mart for your new office at West Delhi. Invent the necessary details regarding their size, shape, colour etc.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Particulars</th>
<th>Number of items</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Office chairs.</td>
<td>20</td>
</tr>
<tr>
<td>2.</td>
<td>Steel Almirahs</td>
<td>07</td>
</tr>
<tr>
<td>3.</td>
<td>Wooden Tables</td>
<td>15</td>
</tr>
<tr>
<td>4.</td>
<td>File Racks</td>
<td>23</td>
</tr>
</tbody>
</table>

**PART-B**

Q.5 Draft an annual report for stakeholders regarding annual performance, sales and revenue earned by the company.

Q.6 Write short notes on:
   a) Conflict Resolution.
   b) Negotiation skills.

Q.7 What do you understand by the term ‘interview’? Discuss the interview etiquettes (do’s and don’ts) with the help of examples.