

Roll No.

Total No. of Questions: 6
Total No. of pages: 2

B.Com Semester End Examination

Title of the paper: Business Environment

Semester: III

Duration: 2 Hrs.

Max Marks: 80

Instructions

- 1) *All questions are compulsory.*
- 2) *Question 1 and 2 answer any four out of six short notes.*
- 3) *Question number 3, 4, 5 and 6 answer a or b.*

Write short notes on **any four** of the following: Q. 1)
(4 Marks each)

- a) Social responsibility of Business
- b) Significance of Business in modern society
- c) Importance of Business Environment.
- d) Demographic variable that affect the Business.
- e) Any four types of Migration
- f) Remedy to the problem of Migration

Q. 2) Write short notes on any four of the following:

(4 Marks each)

- a) Impact on Technology on Business
- b) Features of technology
- c) E Business in India
- d) International Relations
- e) Political Stability
- f) Special Interest Groups

Q. 3) a) Briefly explain the Objectives of Business **(12 Marks)**



OR

Q. 3) b) Explain the External Environment of Business (Micro and Macro)

Q. 4) a) Explain the impact of Socio Cultural Environment on Business *(12 Marks)*

OR

Q. 4) b) Explain the various causes of Migration

Q. 5) a) Explain the effect of Natural Environment on Business *(12 Marks)*

OR

Q. 5) b) Explain the impact of IT on Modern Business.

Q. 6) a) Explain the impact of Political System on business *(12 Marks)*

OR

Q. 6) b) Explain the role of Government in Economic Development of a country.

(111) Semester

Semester End Exam

Time: 2 Hours

Semester III

Business Environment I

Marks: 80

Instructions

- 1) All questions are compulsory.
- 2) Question 1 and 2 answer any four out of six short notes.
- 3) Question number 3, 4, 5 and 6 answer a or b.

Q. 1) Write short notes on any four of the following: (4 Marks each)

- a) Types of Migration..
- b) Human objectives of Business.
- c) Remedy for Migration.
- d) Social objectives of Business.
- e) National objectives of Business.
- f) Social Environment

Q. 2) Write short notes on any four of the following: (4 Marks each)

- a) Special interest groups.
- b) Impact of technology on business..
- c) e-business.
- d) Types of Political Systems.
- e) Political Stability.
- f) Technology management

Q. 3) a) Corporate Social responsibility plays vital role in Business. Explain (12 Marks)

OR

Q. 3) b) Explain the importance of Business in Modern Society.

Q. 4) a) What is migration? Explain the various causes that has led to Migration. **(12 Marks)**

OR

Q. 4) b) Explain the measures or remedies that have been taken up to tackle migration .

Q. 5) a) What is Natural Environment. Explain how Natural Environment affects Business.

(12 Marks)

OR

Q. 5) b) Explain the present Status of Technology in India.

Q. 6) a). What are Political Systems? Explain the various types of Political Sysetms? **(12 Marks)**

OR

Q. 6) b) Explain the role of the Government in Economic Development



Roll No:

Total No. of Questions: 06

Total No. of pages: 01

**B.Com Semester End Examination
Business Finance I
Semester III**

Duration: 02 Hrs.

Maximum Marks: 80 Marks

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- Instructions:** 1) Question No. 1- Q. No. 6 is compulsory Question.
2) Figures to the right indicate maximum marks allotted.
3) Provide sufficient margin space in the answer-book for recording marks.
4) Enter the appropriate main & sub-question numbers in the answer-book.
-

Q1. Answer the following question in brief. (Any Four) (4*4= 16 Marks)

- A. Features of good/ ideal/ sound financial plan.
- B. Importance of adequate Fixed capital.
- C. Long term financial plan.
- D. Four benefits of working capital.
- E. Business Finance v/s Corporate finance.
- F. Development capital.

Q2. Answer the following question in brief. (Any Four) (4*4= 16 Marks)

1. Causes of Over-Capitalisation.
2. Features of Financial Institution.
3. Benefits of Balanced Capitalisation.
4. Trading on Equity with example.
5. Under-Capitalisation.
6. Functions of LIC.

Q3.1. Explain the requirement of good Financial plan. (12 Marks)

OR

2. Discuss the significance of Financial plan in the management of a business enterprise.

Q4.1. What factors determine the amount of working capital requirement of a large scale business unit/ corporation?

OR

2. State and explain briefly various sources of fixed capital. (12 Marks)

Q5.1. What is Over-Capitalisation and its causes and remedies of Over-Capitalisation.

OR

2. What is Capitalisation? and explain the theories of Capitalisation. (12 Marks)

Q6.1. What is Institutional Financing and explain the changing role in the recent years.

OR

2. Explain the Concept of Capital gearing and its High & Low capital gearing with suitable examples. (12 Marks)



Roll No:

Total No: of Questions: 06

Total No: of pages: 02

B.Com, Semester End Examination

Advertising -I
Semester III

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions:

1. All questions are compulsory, however internal choice is available.
2. Answer sub-questions, Question No.1 & Question No. 2 in not more than 100 words each.
3. Answer questions, from Question No. 3 to Question No. 6 each in not more than 400 words.
4. Figures to the right indicate full marks allotted to each question.

Q.1 Answer the following (ANY FOUR)

(4x4=16)

- a) How an advertising & social responsibility are related?
- b) Factors affecting growth of advertising (Any four points)
- c) Newspaper advertising
- d) Disadvantages of advertising (Any four points)
- e) Role of creativity in advertising (Any four points)
- f) The creative pyramid

Q.2 Answer the following (ANY FOUR)

(4x4=16)

- a) Advertising appeal
- b) Selling points in advertising
- c) Importance of media scheduling in advertising
- d) Factors influencing allocation of funds for advertising
- e) Importance of research in advertising
- f) Media planning in advertising

Q.3 X) What are the factors to be considered while selecting media for advertising? (12)

OR

Y) Explain the benefits of advertising to the manufacturer and the society. (12)



P.T.O

Q.4 X) What is AIDA Model? Explain the steps involved in creative visualization process. (12)

OR

Y) Explain in detail the qualities of creative visualizer. (12)

Q.5 X) What is buying motive? Explain its types. (12)

OR

Y) Explain the various types of consumer (12)

Q.6 X) Explain the different methods of setting an advertisement budget (12)

OR

Y) Explain the various types of research in advertising. (12)

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Roll No:

Total No: of Questions: 6

Total No: of pages: 3

B.Com Semester End Examination

Financial Accounting

Semester: III

Duration: 2 Hrs.

Maximum Marks: 80

Instructions 1) Q. 1 is compulsory.

2) Answer ANY THREE questions from Q2. To Q.6

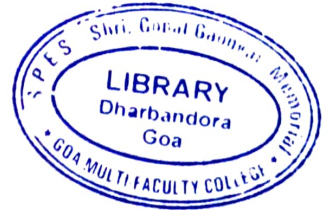
3) Figures to the right indicate maximum marks.

4) Start each new question in a fresh page.

Q.1 Mr. Amit, a contractor, commenced his business on 1st Jan, 2015. During the year 2015, he was engaged on only one contract of which the contract price was Rs.5, 00,000. (20)

The trial balance of the contractor as on 31st Dec, 2015 was as follows:

Particulars	Debit	Credit
Mr. Amit's capital		1,30,0000
Creditors		13,000
Cash received from contractee (80 % of work certified)		2, 00,000
Land & building at cost	50000	
Bank Balance	18,000	
Charged to contract		
Materials	1, 00,000	
Plant	25,000	
Wages	1, 20,000	
Expenses	30,000	
	3, 43,000	3, 43,000



Other information:

- Of the plant & materials charged to the contract, plant costing Rs.5, 000 and materials costing Rs.2, 000 were destroyed at the site on 1st Jan 2015.
- On 31st December, 2015, Plant costing Rs.5,000 was returned to store, materials costing Rs.2,000 were on site and cost of work uncertified was Rs.6,000.
- Plant & land and Building are to be depreciated at 10% and 5% per annum respectively.

Prepare:

- Contract account for the year ending 31st December, 2015 and
- Balance sheet of the contractor as on 31st December, 2015

Q.2 A transport service company is running four buses between two towns which are 50 miles apart. Seating capacity of each bus is 40 passengers. The following particulars are obtained from their books for the month of June 2015 (20)

Particulars	Rs.
Wages of a driver per month	10,000
Wages of conductor per month	8,000
Diesel & other oil expenses of one bus	15,000
Repairs & maintenance for four buses	7,000
Road tax for four buses	2,000
Depreciation per bus per month	500
Rent of the garage for four buses	8,200

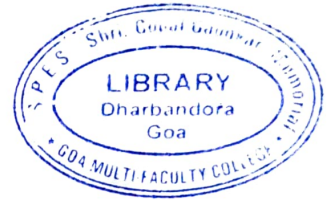
Actual passengers carried were 90% of the seating capacity. All four buses ran on all the days of the month of June, 2015. Each bus made one round trip per day.

Calculate the cost per passenger mile.

Q.3 A product is produced in three consecutive processes – Process I, Process II and Process III. 5000 units of raw materials at the rate of Rs.2 per unit were issued to process I at the beginning of the year. (20)

Other information:

Particulars	Process I	Process II	Process III
Output (units)	4,700	4,300	4,050
Normal loss(%)	5%	10%	5%
Scrap value per unit (Rs)	1	5	6
Direct wages	3,000	5,000	8,000
Direct Expenses	9,750	9,910	15,560



The overheads were Rs.32, 000 and they are chargeable to the processes on the basis of direct wages.

Prepare Process accounts & Normal loss account.

Q.4 From the following figures prepare a Reconciliation Statement: (20)

Profit as per financial accounts	Rs.1, 72,400
Works overhead over-recovered financial accounting	Rs.3, 120
Administrative overhead under recovered in Financial accounts	Rs. 1,700
Depreciation charged in financial accounts	Rs.11, 200
Depreciation charged in costing	Rs.12, 500
Interest received not included in financial accounts	Rs.8, 000
Obsolescence loss charged in financial accounts	Rs.5, 700
Income tax not provided in Financial accounts	Rs.40, 300
Value of opening stock in: Cost accounts	Rs.52, 600
Financial accounts	Rs.54, 000

Value of closing stock in: Cost accounts	Rs.52, 000
Financial accounts	Rs.49, 600
Interest charged in cost accounts but not in financial accounts	Rs.6, 000

Provision for doubtful debt in excess of Rs. 150 in financial accounts

Q.5 A) you are given the following data for the year 2001 of XYZ Company: (10)

Variable cost Rs.6, 00,000

Fixed cost Rs. 3, 00,000

Net profit Rs.1, 00,000

Sales 10, 00,000

Find out

- I. P/V ratio
- II. Break-even point
- III. Profit when sales amounted to Rs.12,00,000
- IV. Sales required to earn a profit of Rs.2,00,000

B) Explain the Cost classification (10)

Q.6 Write Short Notes (Any Four) (20)

- i) Cost Accounting V/S Financial Accounting
- ii) Standard Costing
- iii) Budgetary Control
- iv) Job order costing
- v) Advantages of marginal costing



Roll No: _____

Total No of Questions: 5

Total No of pages: 7



BCA Semester End Examination
Introduction to Economics
Semester: III

Duration: 02 Hrs.

Maximum Marks: 50

Instructions: 1. All the questions are compulsory however with internal choice from Q. 2 – Q.5.
 2. Figures to the right indicate full marks.
 3. Draw neat and labelled diagrams wherever necessary.

- Q. 1.** Briefly answer all the following questions: (5 x 2 = 10)
1. What are the Central problems of an economy?
 2. State any four assumptions of the law of diminishing marginal utility.
 3. What is Cross elasticity of demand?
 4. Write the significance of production function.
 5. Explain any one type of rent.
- Q. 2.** What is Monopoly? Briefly explain its any four features. (6)
 With a suitable schedule explain the total and marginal utility (4)
- OR**
- Q. 2.** Write a note on Positive and normative economics. (6)
 Explain the Law of Supply. (4)
- Q. 3.** Graphically explain market equilibrium when supply conditions change keeping demand constant. (6)
 When the market price changes from Rs. 15 to Rs. 25 the demand contracts from 100 units to 80 units. Calculate the Arc elasticity of demand. (4)
- OR**
- Q. 3.** X. Explain the relationship between the diminishing marginal utility and demand. (6)
 Y. Write a short note on income elasticity of demand. (4)
- Q. 4.** A. Explain in detail price elasticity of demand. (6)
 B. Write a short note on law of variable proportions. (4)
- OR**
- Q. 4.** X. Explain price elasticity of supply. (6)
 Y. Explain Increasing and Decreasing Returns to Scale. (4)
- Q. 5.** A. Explain the Modern Theory of Rent. (6)
 B. Write a short note on meaning of wages and interest. (4)
- OR**
- Q. 5.** X. Explain the abstinence theory of rent. (6)
 Y. What are loanable funds under interest determination? (4)

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Roll No: _____

Total No: of Questions: 06

Total No: of pages: 02

B.Com Semester End Examination

Entrepreneurship Development

Semester No: III

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions:-

1. All questions are compulsory, however internal choice is available.
2. Answer sub-questions, Question No.1 & Question No. 2 in not more than 100 words each.
3. Answer questions, from Question No. 3 to Question No. 6 each in not more than 400 words.
4. Figures to the right indicate full marks allotted to each question.
5. Start each new question on a fresh page.
6. Provide sufficient margin space in the answer book for recording marks
7. Enter the appropriate main & sub-question numbers in the answer-book.

Q.1 Answer the following (ANY FOUR) (4x4=16 marks)

- a) Skills of an entrepreneur (Any four points)
- b) Functions of an entrepreneur (Any four points)
- c) Self-help groups
- d) Imitative entrepreneur
- e) Psychological theory of entrepreneurship
- f) Features of Intrapreneur. (Any four points)

Q.2 Answer the following (ANY FOUR) (4x4=16marks)

- a) Sources of project idea (Any four points)
- b) SWOT analysis
- c) Break even analysis
- d) Factors to be considered for project selection (Any four)
- e) Role of incubation centres in development of entrepreneurship
- f) Centre for incubation and business acceleration



Q.3X) Entrepreneurs have unique traits. Explain (12 marks)

OR

Y) Explain any four recent trends in entrepreneurship. (12 marks)

Q.4 X) Explain the various techniques of market research. (12 marks)

OR

Y) Explain the factors analyzed during environmental scanning. (12 marks)

P.T.O...

Q.5X) Explain in detail the elements of project formulation

OR

Y) What is project report? Explain its contents in detail.

Q.6 X) Explain the factors of purposeful innovation.

OR

Y) Explain the principles of purposeful innovation suggested by Peter Drucker.

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(12 mark

(12 marks)

Roll No: _____

Total No: of Questions: 06

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Total No: of pages: 02

B.Com Semester End Examination

Entrepreneurship Development

Semester No: III

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions:-

1. All questions are compulsory, however internal choice is available.
2. Answer sub-questions, Question No.1 & Question No. 2 in not more than 100 words each.
3. Answer questions, from Question No. 3 to Question No. 6 each in not more than 400 words.
4. Figures to the right indicate full marks allotted to each question.
5. Start each new question on a fresh page.
6. Provide sufficient margin space in the answer book for recording marks
7. Enter the appropriate main & sub-question numbers in the answer-book.

Q.1 Answer the following (ANY FOUR)

(4x4=16 marks)

- a) Entrepreneur versus Intrapreneur (Any four points)
- b) Self help groups
- c) Qualities of an entrepreneur (Any four)
- d) Recent trends in entrepreneurship (Any two)
- e) Functions of an entrepreneur (Any four)
- f) Sociological theory of entrepreneurship

Q.2 Answer the following (ANY FOUR)

(4x4=16marks)

- a) SWOT analysis
- b) Field survey technique of market research
- c) Importance of project report (Any four points)
- d) Methods of project appraisal (Any two)
- e) Purposeful innovation
- f) Incongruities as a source of purposeful innovation



Q.3X) "Entrepreneurs requires typical skills to be successful in business". Explain.

(12 marks)

OR

Y) Explain the role of entrepreneurs in the economic development of a country.

(12 marks)

Q.4 X) Explain the steps involved in identification of business opportunities.

(12 marks)

OR

Y) Explain the factors considered for environmental scanning.

(12 marks)

P.T.O...

Q.5X) Explain the various elements of project formulation.

OR

Y) Explain the various factors considered for project selection.

Q-6 X) Explain the role of incubation centres in Goa in assisting the upcoming entrepreneurs.

OR

Y) Explain the principles of purposeful innovation suggested by Peter Drucker





Roll No:

Total No: of Questions: 5

Total No: of pages: 5

B.Com Semester End Examination

Statistical Techniques- I

Semester No: III

Duration: 2 Hrs.

Maximum Marks: 80

- Instructions:**
- 1) All Questions are Compulsory.
 - 2) Figures to right indicate marks.
 - 3) Start each new question on a fresh page.
 - 4) On request graph will be provided.
 - 5) Programmable calculators are not allowed.

Q.1) Answer the following:

a) Explain about primary data.

4

b) Find mode for the following

7

Age group	No. of persons
Below 20	10
Below 40	25
Below 60	50
Below 80	70



c) Draw the histogram for the following data and hence find mode graphically:

5

Income	500-1000	1000-1500	1500-2000	2000-2500	2500-3000
No. of workers	30	50	100	40	30

OR

Q.1) Answer the following

x) Explain limitation of statistics

4

2
y) Find S_k and interpret the type of distribution

x	-1	0	1	2
f	3	6	6	5

z) Draw more than ogive for the distribution given below

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. students	4	6	10	15	25	22	11	7

Q.2) Answer the following:

- Explain about secondary data.
- Calculate simple aggregative and simple average relative index number

For the following

Commodities	A	B	C	D	E
Prices in 2003	370	490	213	45	102
Prices in 2005	750	800	105	100	95

c) Find three yearly moving averages for the following data. Also plot the original data and the values on the same graph.

Year	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Policy	121	120	123	125	124	122	125	126	125	126

OR

Q.2) Answer the following:

x) Explain limitation of statistics.

y) Construct price index numbers from the following data using:

- (i) Laspeyre's formula (ii) Paasche's formula

Commodity	Base Year		Current year	
	Price	Quantity	Price	Quantity
A	30	3	40	3
B	60	4	50	1
C	50	9	50	4
D	70	2	60	2

- z) Find five yearly moving averages for the following data. Also plot the original data and trend value on the same graph.

Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Students	330	315	352	390	400	405	400	427	428	438

Q.3) Answer the following:

- a) Find mean, median and mode for the following data:

12, 11.5, 13, 13.5, 10.5, 14, 12, 15.

- b) Draw histogram and frequency polygon for following data

Income	500-1000	1000-1500	1500-2000	2000-2500	2500-3000
No. of persons	30	50	100	40	30

- c) Find Bowley's coefficient of skewness for the following and interpret the result:

x	0	2	4	6	8
f	2	3	5	3	2

OR



Q.3) Answer the following:

x) Calculate the weighted mean for the following.

x	20	15	14	13	18
w	3	4	5	3	5

y) Find the less than ogive for the distribution given below:

Wages	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No. Workers	1	3	11	21	43	32	9

z) Calculate median for the following :

Class-intervals	0-10	10-20	20-30	30-40	40-50
Frequency	16	24	35	25	20

Q.4) Answer the following:

a) Find range and its coefficient for 10, 20, 30, 40, 50.

b) Find the weighted average relative index number for the following

Commodities	Base price	Current price	Weightage
Wheat	15	20	15
Rice	20	30	10
Dal	25	45	5
Salt	2	6	1
Vegetables	10	40	6

c) Fit a linear trend by the least square method to the following data and also estimate the

Trend value for 2008.

Year	2001	2002	2003	2004	2005	2006	2007
Disinvestment	265	270	280	290	300	320	310

Q.4) Answer the following

x) Verify the formula $\text{mean} - \text{mode} = 3(\text{mean} - \text{median})$ for 10, 8, 12, 5, 13, 3, 12. 3

y) Find weighted aggregative index number for the following: 6

Commodities	Base year	Current year	Weightage
A	33	11	3
B	40	30	8
C	24	12	2
D	10	4	5
E	6	7	6

z) Fit a linear trend by the least square method to the following data and also estimate the Trend value for 2008. 7

Year	2001	2002	2003	2004	2005	2006	2007
Disinvestment	54	79	78	65	69	94	100

Q.5) Answer the following:

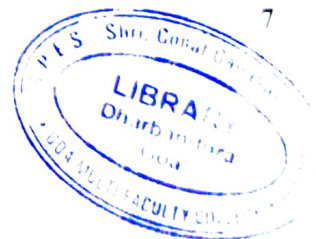
a) Define population and sample 3

b) Calculate the mean deviation from the mean for the following data: 6

X	-2	-1	0	1	2	3	4
F	2	3	3	4	3	3	2

c) Calculate quartile for the following distribution. 7

Class interval	45-50	50-55	55-60	60-65	65-70	70-75
Frequency	16	17	20	21	14	12



OR

Q.5) Answer the following

x) Define attribute and variate.

y) Find μ_3 and β_1 for following distribution

x	1	2	3	4
f	4	3	2	1

z) Calculate variance and standard deviation for the following:

Class-intervals	0 - 2	2 - 4	4 - 6	6 - 8	8 - 10
Frequency	10	20	30	10	10

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Roll No.....

Total No: of Questions: 06

Total No: of pages: 01

B. Com Semester End Examination

Indian Financial and Fiscal System

Semester No: III

Duration: 2Hrs

Maximum Marks: 80

- Instructions: 1) All questions are compulsory
2) Figures to the right indicate maximum marks.
3) Start each new question in a fresh page.

Q. 1) Answer any FOUR questions (4 X 4 = 16 Marks)

- Write a note on Financial Market.
- Financial Development and Indicator of Financial Indicator..
- Structure of Commercial Bank in India.
- What are the different functions of money?
- List RBI Indices of Money supply.
- What is the impact of Demonetization of Money supply in India?

Q. 2) Answer any FOUR questions (4 X 4 = 16 Marks)

- What is Public Goods?
- What are the roles Government in Economic Development?
- What are Impact, Incidence and Shifting of Tax?
- What are the important sources of Public Debt?
- Comment on Privatization of Education in India.
- What are the classifications of Budget?

Q. 3) Answer any ONE questions (1 X 12 =12 Marks)

- Explain emerging trends in Banking Sector of India.
(or)
- Explain the Structure of Indian Banking System.

Q. 4) Answer any ONE questions (1 X 12 =12 Marks)

- Explain the Organizational structure of RBI.
(or)
- Explain the Functions of RBI.

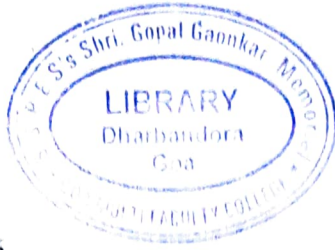
Q. 5) Answer any ONE questions (1 X 12 =12 Marks)

- What are the different types of Taxation in India?
(or)
- What are the reasons for Increasing Public Expenditure in India?.

Q. 6) Answer any ONE questions (1 X 12 =12 Marks)

- Explain Effects of public expenditure.
(or)
- Explain procedure of Budget Preparation.





Roll No :

Total No of Questions: 06

Total No: of pages:02

SYB.Com Semester End Examination

Business Laws

Semester III - October 2017

Duration : 02 Hrs.

Maximum Marks : 80 Marks

Instructions :

1. Figures to the right indicate maximum marks
2. Provide sufficient margin space in the answer book for recording marks
3. Enter the appropriate main and sub question in the answer book
4. Answer question No 1 to 2 not more than 100 words
5. Answer question No 3 to 6 not more than 400 words

1. Answer any Four of following

(4x4=16)

1. What are the rules and conditions of valid Acceptance?
2. Distinguish between Coercion and Undue influence.
3. What are the essential ingredients of Contract?
4. Types of Void Agreement. (Any four points)
5. Quasi Contract.
6. Rights of Pawnee.

(4x4=16)

2. Answer any Four of following

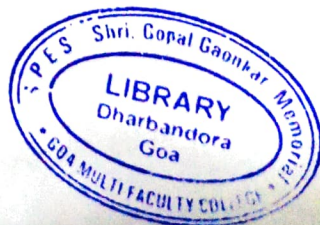
1. How are the accounts of Partnership firm get Settled?
2. What are the Liabilities of Bailee? (Any four points)
3. Qualified duties of Partner (Any four points)
4. Role of Conciliator in Conciliation Proceedings.
5. Objectives of Competition Act 2002.
6. Rights of Agent.

3.a. Explain the various modes of discharge of Surety?

(12)

OR

b. Who is Minor? What is the position of Minor in Contract?



4 a. Explain the various modes of dissolution of a Partnership Firm.

OR

b. Explain rights of the partner in Partnership Firm. (12)

5 a. What is Arbitration Agreement? and explain the essential elements of Arbitration Agreement.

OR

b. Explain the various powers of Arbitrator. (12)

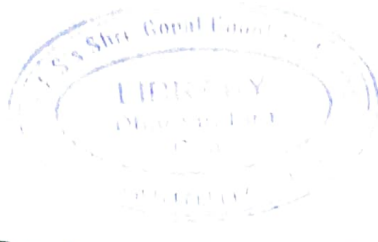
6 a. What do you mean by “Dominant Position” in Competition Act and explain how it can be Abused. (12)

OR

b. Explain in brief:- (6)
(i) Regulations of Combination.

(ii) Agreements which cause adverse effects on Competition. (6)





Roll No:

Total No. of Questions: 06

Total No. of pages: 01

**B.Com Semester End Examination
Business Finance I
Semester III**

Duration: 02 Hrs.

Maximum Marks: 80 Marks

- Instructions:**
- 1) Question No. 1- Q. No. 6 is compulsory Question.
 - 2) Figures to the right indicate maximum marks allotted.
 - 3) Provide sufficient margin space in the answer-book for recording marks.
 - 4) Enter the appropriate main & sub-question numbers in the answer-book.

- Q1. Answer the following question in brief. (Any Four) (4*4= 16 Marks)
1. Features of Business Finance.
 2. Features of Fixed Capital.
 3. Steps in Financial plan.
 4. Factors determining capital requirement.
 5. Importance of a sound financial plan.
 6. Sources of working capital.
- Q2. Answer the following question in brief. (Any Four) (4*4= 16 Marks)
- A. Limitation of Cost theory of capitalization.
 - B. Advantages of Trading on Equity.
 - C. Earning theory of Capitalisation.
 - D. Importance of capital Structure.
 - E. Danger of Over-Capitalisation.
 - F. Function of IDBI.
- Q3. 1. Financial Planning is the key successful business operation. "Comment on the statement."
OR
2. Explain the meaning and objectives of Financial Planning. (12 Marks)
- Q4. 1. What is Fixed Capital and the factors determining fixed capital requirement of an Industrial firm.
OR
2. Distinguish between Fixed Capital and Working Capital. (12 Marks)
- Q5. 1. Explain the advantages and disadvantages of the earning theory of capitalization.
OR
2. Under Capitalisation is lesser evil as compared to Over- Capitalisation. (12 Marks)
- Q6. 1. State and explain the factors connected with Capital Structure of a Company.
OR
2. Explain the procedure of granting loan by Financial Institution. (12 Marks)





Roll No:

Total No: of Questions: 06

Total No: of pages: 02

B.Com Semester End Examination

Advertising -I
Semester III

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions:

1. All questions are compulsory, however internal choice is available.
2. Answer sub-questions, Question No.1 & Question No. 2 in not more than 100 words each.
3. Answer questions, from Question No. 3 to Question No. 6 each in not more than 400 words.
4. Figures to the right indicate full marks allotted to each question.

Q.1 Answer the following (ANY FOUR)

(4x4=16)

- a) Benefits of advertising to consumer (Any four points)
- b) Factors influencing choice of media (Any four points)
- c) Ethics in advertising
- d) Limitations of advertising (Any four points)
- e) Qualities of creative visualizer (Any four points)
- f) The creative pyramid

Q.2 Answer the following (ANY FOUR)

(4x4=16)

- a) Selling points in advertising
- b) Effective advertising appeal
- c) Importance of research in advertising
- d) Fixed guideline method
- e) Importance of media planning in advertising
- f) Advertising budget



Q.3 X) Explain the factors that influence growth of advertising in India.

(12)

OR

Y) What is advertising media? Explain any four types of advertising media.

(12)

P.T.O.

Q.4 X) What is AIDA Model? Explain in detail why it is called as "Think, Feel and Do Model" (12)

OR

Y) Explain the role of creativity in advertising by citing relevant examples. (12)

Q.5 X) Explain the various types of consumers. (12)

OR

Y) What is buying motive? How would you classify buying motives? (12)

Q.6 X) Explain the various types of research in advertising. (12)

OR

Y) Explain the various factors influencing the budgetary allocation in advertising (12)

XXXX

Roll No:

Total No: of Questions: 6

Total No: of pages: 3

B.Com Semester End Examination

Fundamentals of Cost Accounting

Semester: III

Duration: 2 Hrs.

Maximum Marks: 80

Instructions 1) Q. 1 is compulsory.

2) Answer ANY THREE questions from Q2. To Q.6

3) Figures to the right indicate maximum marks.

4) Start each new question in a fresh page.

1. The accounts of a machine manufacturing company discloses the following information for the six months ending 31-12-2010:

Materials used Rs.1,50,000, Direct wages Rs.12,000, Factory overheads Rs.30,000 and Administrative expenses Rs.15000.

Prepare the cost sheet of the machine and calculate the price which the company should quote for the manufacture of a machine requiring materials valued Rs.1,250 and expenditure in productive wages Rs.750 so that the price might yield a profit of 20% on selling price. (20)

2. A product is finally obtained after it passes through three distinct processes.

Following information is available from the cost records.

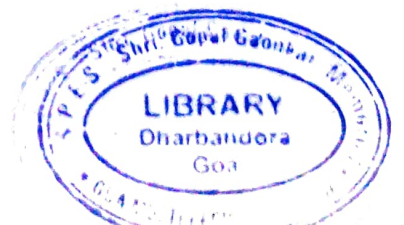
	Process I	Process II	Process III	Total
Materials	2600	2000	1025	5625
Direct wages	2250	3680	1400	7320
Production overheads	-	-	-	7330

500 units @ Rs.4 per unit were introduced in process I. production overheads are to be absorbed as a percentage of direct wages.

The actual output and normal loss of the respective processes are given below:

	Output(units)	Normal loss as a % of input	Value of scrap(per unit)
Process I	450	10%	Rs.2
Process II	340	20%	Rs.4
Process III	270	25%	Rs.5

Prepare the process accounts and the abnormal gain/loss accounts. (20)



3. Alcon construction company ltd. commenced its business of construction on 1-4-2009. The trial balance as on 31-3-2010 showed the following balances:

Particulars	Dr	Cr.
Paid up share capital		1,00,000
Cash received on account of contract 80% of work certified		1,20,000
Land & Buildings	30,000	
Machinery at cost(75% at site)	40,000	
Lorries & vehicles	30,000	
Furniture	1000	
Office equipment	10,000	
bank	4000	
Items relating to contract:		
Materials at site	40,000	
Direct labor	55,000	
Expenses at site	2000	
Postage & telegram	500	
Office expenses	2000	
Rates & taxes	3000	
Fuel & power	2500	
	2,20,000	2,20,000

The contract price is Rs.3,00,000 and work certified is Rs.1,50,000. The work completed since certification is estimated at Rs.1000. Machinery costing Rs.2000 was returned to stores at the end of the year. Stock of material at site on 31-3-2010 was of the value of Rs.5000. wages outstanding were Rs.200. Depreciation at 10 % only on machinery used for the contract.

Prepare Contract account and the balance sheet for the year 31-3-2010. (20)

4. A certain product passes through two processes desired before it is transferred to finished stock. Following information is obtained for the month of March 2010. (20)

Items	Process I	Process II	Finished Stock
Opening stock	7500	9000	22500
Direct material	15000	15750	
Direct wages	11200	11250	
Production overhaeds	10500	4500	
Closing stock	3700	4500	11250
Profit % on transfer price to the next process	20%	25%	
Inter process	-	1500	8250

profits for opening stock			
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5. Arya Construction Ltd. With a paid up share capital of 40 lakhs undertook a contract to construct MIG apartments. The work commenced on the contract on 1st April 2009. The contract price was Rs.50 lakhs. Cash received on account of the contract upto 31st March 2010 was Rs.15 lakhs (being 90 % of the work certified). Work completed but not certified was estimated at Rs.100000. As on 31st march 2010 materials at site estimated at Rs.30000, machinery at site costing Rs.200000 was returned to stores and wages outstanding were Rs.5000. Plant and Machinery at site is to be depreciated at 5%.

Following were the ledger balances (Dr) as per the trial balance as on 31st march 2010:

Land and Building Rs.2300000

Plant and machinery (50 % at site) 2500000

Furniture Rs.60000

Materials Rs.1400000

Fuel and Power Rs.125000

Site expenses Rs.5000

Office expenses Rs. 12000

Rates and taxes Rs. 15000

Cash at bank Rs. 133000

Wages Rs.250000

Prepare Contract account and the balance sheet.

(20)

6. Write short Notes(Any Four)

(5X4=20)

- Costing as an aid to management
- Essential of good costing system
- Unit costing
- Features of Unit costing
- Treatment of Material loss



B.Com Semester End Examination

Financial Accounting

Semester: III

Duration: 2 Hrs.

Maximum Marks: 80

- Instructions**
- 1) Q. 1 is compulsory.
 - 2) Answer ANY THREE questions from Q2. To Q.6
 - 3) Figures to the right indicate maximum marks.
 - 4) Start each new question in a fresh page.

Q.1 Product B passes through three processes before it is transferred to finished stock. Following information is obtained for the month of March:
(20)

Particulars	Process I	Process II	Process III	Finished Stock
Opening Stock	5000			20000
Direct material	40000	8000	10000	
Direct wages	35000	12000	15000	-
Production Overheads	20000	40000	35000	-
		24000	20000	-
Closing stock	10000	4000	15000	30000
Profit % on transfer price to next process	25%	20%	10%	-
Inter process profit on opening stock	-	1395	2690	6534

Stocks in processes are valued at prime cost and finished stock has been valued at the price at which it is received from process III. Sales during the period were Rs.400000

Prepare & compute Process cost accounts showing profit element at each stage.

Q.2 The following is the trial Balance of a construction company as on 31.12.2008 (20)

Particulars	Dr.	Cr.
Contractee Account (Amount received)		6,00,000
Building	3,20,000	
Creditors		14,4000
Bank Balance	70,000	
Capital		10,00,000
Materials	4,00,000	
Wages	3,60,000	
Expenses	94,000	
Plant & Machinery	5,00,000	
	17,44,000	17,44,000



Only one contract was taken up during 2008 and work on the same was commenced on 1st Jan 2008. Materials of Rs.3, 40,000 were sent to the contract but materials of Rs.12, 000 were destroyed in an accident at the site.

Plant and Machinery costing Rs.1, 00,000 was used throughout the year and the remaining Plant and Machinery costing Rs.4, 00,000 was used from 1st Jan 2008 to 30th sep 2008 and thereafter returned to the store. Materials at site on 31st Dec 2008 were valued at Rs.8000.

The contract was for 12, 00,000 and the contractee was required to pay 75% of the work certified. The work certified was 80 % of the total contract value and the uncertified work was estimated at Rs.30000 on 31st Dec 2008. Expenses are to be charged to the contract at 25% of wages and the plant and machinery is to be depreciated at 10% for the entire year.

Prepare contract account showing the calculation of profit to be taken credit for, profit & loss account and balancesheet as on 31st Dec 2008.

Q.3 Mr. Rajnikanth runs a tempo service in the city and has two vehicles. He furnishes you the following data and want you to complete the cost per running km. (20)

Particulars	Vehicle A (Rs)	Vehicle B (Rs)
Cost of vehicle	25,000	15,000
Road license fees per year	750	750
Supervision and salary (Yearly)	18,00	12,00
Drivers wages per hour	4	4
Cost of fuel per litre	1.5	1.5
Repairs & maintenance per km	1.5	2.00
Tyre cost per km	1	0.80
Garage rent per year	16,00	550
Insurance (yearly)	850	500
Kms. run per litre	6	5
Kms. Run during the year	15,000	6000
Estimated life of vehicle Kms.	1,00,000	75,000

Charge interest at 10 % per annum on cost of vehicle. The vehicles run 20 kms. per hour on an average.

Q.4

A) A company producing a single article sells it at Rs.10 each. The marginal cost of production is rs.6 each & fixed cost is Rs.4 (10)

Compute:

1. PV ratio
2. The break even sales
3. Sales to earn a profit of Rs.500
4. Profit at sales Rs.3000
5. New break-even point if sales price is reduced by 10%

B)) Prepare a statement of Cost from the following particulars: (10)

Particulars	Rs
Opening stock of raw materials	
Closing stock of raw materials	10,500
Purchase of raw materials	15,000
Direct expenses	39,000
	2,600

labour	23,900
Fuel & power	2,500
Directors fees	3,000
Carriage inward	1,750
Indirect wages	5,000
Office salaries	6,600
Rent, rates & taxes (factory)	2,000
Rent, rates (office)	900
Depreciation and repairs of plant	15,700
Insurance (factory)	900
Stationary (factory)	1,050
Sundry expenses	2,700
Stationery (office)	875
Depreciation of office furniture	325
Travellers expenses & salaries	5,000
Showroom expenses	2,000
packing	6,000
Carriage outwards	4,000
Stationery (selling)	500
Bad debts	1,200
Sales	1,67,000

Q.5 Prepare a Reconciliation Statement from the following particulars: (20)

Profit as per cost accounts Rs.2, 91, 000

Works overheads under-recovered Rs.19, 000

Administration overheads under - recovered Rs.45, 500

Selling overheads over - recovered Rs.39, 000

Overvaluation of opening stock in cost accounts Rs.30, 000

Overvaluation of closing stock in cost accounts Rs.15, 000

Interest earned during the year Rs.7, 500

Rent received during the year Rs.54, 000

Bad debts written off during the year Rs.18, 000

Preliminary expenses written off during the year Rs.36, 000

Profit as per financial accounts Rs.2, 88,000

Q.6 Write Short Notes (Any Four) (20)

- Objectives of cost accounting
- Batch costing
- Standard costing
- Break even analysis
- Operation costing

