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B.Com SEM II
15-16
Question Papers
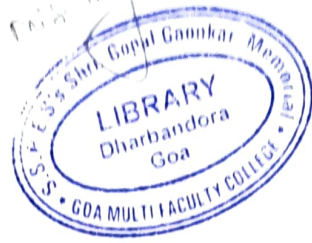
Roll No:

Total No: of Questions: 6   Total No: of pages: 3

B.Com Semester End Examination

Financial Accounting
Semester: II

Duration: 2 Hrs.   Maximum Marks: 80

Instructions:
1) Q.1 is compulsory
2) Answer any three from Q.2 to Q.6
3) Figures to the right indicate maximum marks.
4) Start each new question in a fresh page.

Q1. Madhav, Anup and Parag are partners sharing profits and losses in the proportion of 1/2, 1/3 and 1/6 respectively. Their partnership was dissolved on 30th June 2001, on which date their Balance Sheet was as under:

(20)

Liabilities	Rs	Assets	Rs
Capital: Madhav	40,000	Cash	8,000
Anup	20,000	Debtors	84,000
Parag	4,000	Stock	32,000
Loan: Madhav	12,000		
Anup	8,000		
	1,24,000		1,24,000

It was agreed that cash should be immediately utilized and thereafter the net realization should be distributed in their due order at the end of each month by following Excess capital method. The net realisations were as under July Rs.22, 000, August Rs. 21,000, September Rs.32, 000, October Rs.21,200, November Rs.9,000
Prepare the statement showing the distribution of cash using Excess capital method

$\frac{1}{2} + \frac{1}{3}$

Q2. Subhash Electricals has its branches at Chandigarh and Gwalior to whom goods are invoiced at cost plus 25%. Following information is available of the transactions at Chandigrah Branch for the year ended 31.3.2001   .833

(20)

Balances on 1.4.2000:
Stock at invoice price Rs.40,000, Debtors Rs.12,000, Cash Rs.150
Transactions during 2000-01
Goods sent to branch at invoice price Rs.4,20,000
Goods returned to head office at invoice price Rs.15,000
Cash sales Rs.1,0,5000
Credit sales Rs.1,80,000
Normal loss at invoice price Rs.350
Goods pilfered at invoice price Rs.3000
Bad debts Rs.400
Goods transferred to Gwalior branch at invoice price Rs.12,000
Insurance charges paid by head office Rs.200
Goods returned by debtors Rs.500
Balances on 31.3.2001
Debtors Rs.11,000, Petty cash Rs.250
Prepare for Chandigarh Branch:
1) Branch Stock account
2) Branch adjustment account
3) Branch profit and loss account

4) Stock reserve account
5) Branch Debtors account

Q3.T Ltd has two departments, A & B the following was the Trial balance on 31ˢᵗ Dec 2007 (20)

Particulars	Dr	Cr
Share capital		1,00,000
Stock (A Department)	4,00,000	
Stock (B Department)	2,500	
Purchases: A	5,50,000	
Purchases: B	5000	
Sales: A		6,25,000
Sales: B		75,000
Transfer of goods to B Department	25,000	25,000
Directors fees and remuneration	15,000	
Wages and Salaries: A	10,000	
Wages and Salaries: B	20,000	
Rent and Rates (3/4 to B)	4000	
Lighting (3/4 to B)	1000	
Depreciation: B	2,500	
Depreciation: A	500	
Office expenses	1,500	
Furniture and fittings	10,000	
Office salaries	8000	
Equipment	25,000	
Carriage inward (A)	33,000	
Investments	50,000	
Income from investments		5000
Cash at bank	27,000	
	8,30,000	8,30,000

Closing stock of Department A on hand was Rs.48000 and that of B amounted to Rs.3750
Prepare Departmental Trading and profit & loss account and the Balance sheet.

Q4. From the following you are required to prepare a statement showing the issues made under LIFO method
(20)

Date Opening Balance 100 units at Rs.10 each
1 Received 200 units at Rs.10.50 each
2 Received 300 units at Rs.10.60 each
4 Issued 400 units to Job A vide MR No. 3
6 Issued 120 units to Job B vide MR No. 4
7 Received 400 units at Rs.11 each
10 Issued 200 units to Job C vide MR No. 5
12 Received 300 units at Rs.11.40 each
13 Received 200 units at Rs.11.50 each
15 Issued 400 units to Job D vide MR No. 6

Q.5 On 1st April, 2013 the stock of Shri Ramesh was destroyed by fire but sufficient records were saved from which following particulars were ascertained:
(20)
Stock at cost-1st January, 2012 Rs.73,500
Stock at cost-31st December, 2012 Rs.79,600
Purchases-year ended 31st December, 2012 Rs.3,98,000
Sales-year ended 31st December, 2012 Rs.4,87,000
Purchases-1-1-2013 to 31-3-2013 Rs.1,62,000
Sales-1-1-2013 to 31-3-2013 Rs.2,31,200

Wages-1-1-2013 to 31-3-2013 Rs.20,000

The value of stock salvaged was Rs.5,800. The policy was for Rs.50,000 and was subject to the average clause. Work out the amount of the claim of loss by fire.

(20)

Q.6 Write short notes (Any Four)
   a) Maximum Capital method
   b) Stock and Debtors system
   c) Features of Departmental Accounts
   d) Weighted average method
   e) Average clause
   f) LIFO v/s FIFO method

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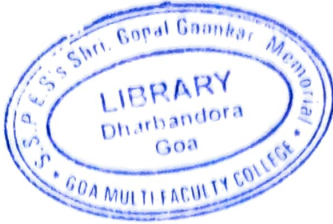
Roll No:

Total No: of Questions: 06

Total No: of pages: 03

B.Com Semester End Examination

Cost Accounting -II
Semester II

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions: 1) Question No. 1is compulsory Question.
2) Answer any one Questions from Q.No.2 to Q.No.6.
3) Figures to the right indicate maximum marks allotted.
4) Provide sufficient margin space in the answer-book for recording marks.
5) Enter the appropriate main & sub-question numbers in the answer-book.
6) Show important working notes as fair wok.
7) Students are allowed to use only non-programmable and non-scientific calculators. Mobile cannot be used as calculator.

Q1. You are required by the Managing Director of your company to suggest a suitable price for the cloth to be sold in the open market. Production during 2014-15 has been 20,00,000 meters of cloth. Relevant information is given below:

	Amount		Amount
Cotton consumed	10,00,000	Depreciation of machines (Office)	100000
Direct Labour in Factory	10,00,000	Misc. Office Expenditure	100000
Carriage Inwards	50,000	Purchase of computer for Office	2000000
Indirect Labour in Factory	4,00,000	Misc. Purchases of Furniture	500000
Salary to Works Directors and Other Staff in Factory	250,000	Office Salaries	1000000
Water, Power, Local taxes (Factory)	500000	Director's Fees	200000
Dyeing, Bleaching etc.	10,00,000	Advertising and Publicity	1000000
Depreciation (Factory)	200000	Commission paid to sales	1000000
Excise and Other Taxes	3000000	Commission paid to Foreign Buyers	100000
Miscellaneous Expenses (Factory)	100000	Packing and Forwarding (Sales)	200000
Salary to Managing Director	100000	Expenditure on Sales Depots	400000

Prepare statement giving the following information:
1. Prime Cost,
2. Factory Cost,
3. Cost of Production
4. Total Cost.

(20 marks)

1

Q2.A. A worker under the Halsey Plan of remuneration has a day rate of Rs. 1,200 per week of 48 hours, plus a cost of living bonus of Rs. 10 per hour worked. He is given an 8 hour task to performed, which he accomplishes in 6 hours. He is allowed 30% of the time saved as premium bonus. What would be his total hourly rate of earnings and what difference would it make if he were paid under the Rowan plan.

(10 marks)

Q2.B. Prashant machine ltd. has three production departments L, M and N. calculate the overhead rate per department.

Particular	Amount
Indirect material	15000
Indirect wages	6000
Depreciation of machinery	3120
Depreciation on building	2000
Rent, Rates and Taxes	1600
Electric power for machinery	5400
General expenses	2400

The following data are available in respect of three department:

Basis of allocation	L	M	N
Direct material (Rs.)	1400	2200	5500
Direct Wages (Rs.)	3400	4200	3600
Value of machinery (Rs)	550000	400000	100000
Floor area	60000	25000	40000
Horse power of machine	11	22	33
No. of light points	12	24	36
Labour hours	12000	6000	3000

(10 marks)

Q3. The following particular of Soni and Co. related to the year ending 31st March, 2015 for 30 worker:

Particular	Amount
Basic wages	50000
Dearness allowance	25000
Night shift allowance	9600
Overtime allowance	7000
Provident fund	12000
ESI contribution	2808
Recovery towards house rent	10200
Recoveries against supply of goods	16000
Expenditure employee amenities	4730

Provident is paid equal share by the employer and employee. Contribution to ESI is in proportion of 7:5 by the employer and employee responsibly. The workers are entitled to 5% of the total days worked as leave on full pay. The number of days in a year is 300. Normal idle time is 5%. Assuming that all the items are evenly spread over all the days in a year find out total wages, total cash payment to workers and per hour per labour wages. The daily working hours are 8.

(20 marks)

Q4. Calculate the machine hour rate for the month of January 2014 to cover the overhead expenses given below relating to machine.

Particular	Amount
Rent of the department (1/4th area is occupied by the machine)	8000 per annum
Lighting (out of 15 points, 5 are for this machine)	500 per annum
Insurance	300 per annum
Cotton waste	600 per annum
Foreman's salary (2/3 for this machine)	15000 per annum
Cost of machine	40000
Scrap	5000

It is assumed that the machine will work for 2000 hours per annum and that it will incur Rs. 1000 for repairs and maintains for life.
It is further assumed that 5 units of power would be used per hour, available at 5 paisa per units and life of machine will be 12 years.
(20 marks)

Q5.A. What do you mean by Time keeping? and explain any three methods of time keeping.
(10 marks)

Q5.B. What is absorption overhead and explain any three methods of absorption. **(10 marks)**

(5*4=20 marks)

Q6. Answer the following question:
1. Describe importance of Cost sheet.
2. Explain machine hour rate method.
3. What is apportionment of overhead?
4. Explain Payroll accounting.

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Roll No:

Total No: of Questions: 06

Total No: of pages: 02

B. Com Semester End Examination
General Management II
Semester No:II

Duration: 2 Hrs

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 the following questions.   (Any 4)   **(4 X 4 =16 Marks)**

1. Describe the unique features of Corporate Responsibility. (Any 2 Points)

2. What are the factors influencing Corporate Responsibility? (Any 2 Points)

3. Write a note on barriers to ethical business.

4. What are the Characteristics of Managing Change? (Any 2 Points)

5. What are Psychological Factors which causes resistance to change? (Any 2 Points)

6. What is Sunk Cost?

Q 2) Answer the following questions.   (Any 4)   **(4 X 4 =16 Marks)**
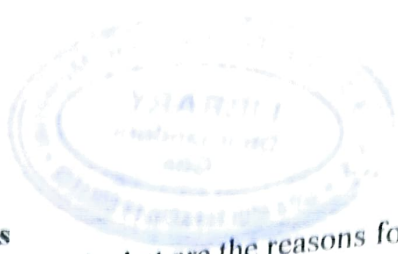
1. Short note on functional conflict

2. Write any 2 features of conflict.

3. Write a short note on role conflict.

4. What are the characteristics of a Group? (Any 2 Points)

5. What is the role performed by group dynamic?

6. Write a short note on Group Norms.

Q. 3)   Answer any ONE questions   **(1 X 12 =12 Marks)**
   A) Explain the corporate responsibility of the company towards Customers and Employees

Or

B) Why Business Ethics are needed? What are the benefits the consumers and employees will derive if a company is working as per business ethics?

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

A) What is Managing Change? And what are the reasons for introducing change in the organisation?

Or

B) What are the Individual Factors which causes resistance to change?

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

A) Explain the Methods which the organisation can follow in order to handle conflict in the organisation

Or

B) Explain Intra –personal conflict and Inter-group Conflict.

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

A) What is the reason for formation of group? And also explain the Structure of Group.

Or

B) Explain the steps which can be taken for making committee more effective.

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Roll No:

Total No: of Questions: 6

Total No: of pages: 2

B.Com Semester End Examination

Title of the Paper with Paper No: <u>Managerial Economics- II</u>

Semester No: II

Duration: 2 Hrs.

Maximum Marks: 80

Instructions: 1)All questions are compulsory.

2) Figures to the right indicate maximum marks.

3) Start each new question on a fresh page.

4)Provide sufficient margin space in the answer-book for recording marks.

5) Enter the appropriate main & sub-question numbers in the answer-book.

Q 1 -Answer the following questions.   (Any 4)   4x4 (16 marks)

1. Explain the features of Perfectly competitive market.

2. What are the prerequisites of Price Discrimination?

3. Explain about the types of Monopoly.

4. What do you mean by Cyclical Pricing?

5. What do you mean by Peak load pricing?

6. What are the assumptions of Break Even Analysis?

Q 2 -Answer the following questions.   (Any 4)   4x4 (16 marks)

1. What do you mean by Duopoly?

2. What are the limitations of Break Even Analysis?

3. Explain the significance of Capital Budgeting.

4. What is the process of Capital Budgeting?

5. What do you mean by Sealed bid pricing?

6. What do you mean by Retail pricing?

Q 3 – A) Explain the Short run equilibrium under perfectly competitive market.   1x12 (12 marks)

Or

B) Explain the Short run equilibrium under Monopoly market.

Q 4 – A) Explain about the degrees of Price Discrimination.   1x12 (12 marks)

Or

B) Explain about the Collusive Oligopoly.

Q 5 – A) Explain about the Kinked Demand curve.   1x12 (12 marks)

Or

B) Explain about price and output decisions of multi-plant monopoly.

Q 6 – A) Explain about the Payback period method.   1x12 (12 marks)

Or

B) Explain about Competition based pricing.

Roll No:

Total No: of Questions: 4

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Total No: of pages: 4

B.Com Semester End Examination

Mathematical Techniques-II

Semester No: II

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) Use of calculators are allowed.

Q.1 Answer the following: (5x4=20)

a) If A (6 , 1) , B (-1 , 8) and C (3 , -2) from ΔABC, show that ΔABC is right angled.

b) If A (3 , -2) and B (-5 , 4), find the ratio in which the y-axis divides AB.

Is the division internal or external? Find the point of intersection of y-axis with AB.

c) If A (2 , -5) B (-2 , 1) and C (4 , 7) are the vertices of triangle ABC, find the

equation of the median BD.

d) AB is the diameter of a circle with center C. If A (-2 , 4) and C (-3 , -5), find the

co-ordinates of B.

OR

Q.1 Answer the following: (5x4=20)

w) Find the equation of line if it

i) passing through A=(2, -4) and having slope as -3.

ii) passing through the points A=(-2,4) and B=(-3,0).

x) Show that the points (4 , 1), (2 , -3) and (1 , -5) are collinear.

1

y) Write condition of concurrency and show that the lines 3x-y+8=0, 2x+3y=13 and 6x+y+1=0 are concurrent.

z) The x-intercept of a line is double its y-intercept. If it passes through (2 , -4), find its equation.

Q.2 Answer the following: (5x4=20)

a) Find $\lim\limits_{x\to 2}\dfrac{\sqrt{x+2}-2}{x^2-4}$

b) Examine the continuity of f at x=3 if

If $f(x) = x^2+1$ $0 \le x < 3$

     $= 3x+1$ $3 \le x \le 6$

c) If $f(x) = x^2+3x-5$, $0 \le x \le 6$, find f(2), f(4), f(7). Also find x if f(x)=35

d) If $f(x)=x^2$ and g(x)=5x-6, find f[g(x)] and g[f(x)].

OR

Q.2 Answer the following: (5x4=20)

w) If $f(x,y)= x^3+4xy-y^2+5$, find f_x and f_y at (3,-1)

x) If f is continuous at x=2, where

     $f(x)= x^2-x+1$ $0 \le x \le 2$

     $= 5x+a$ $2 < x \le 4$ then find a.

y) Find $\lim\limits_{x\to 4}\dfrac{x^3-4x-15}{x^3+x^2-6x-18}$

z) If $f(x)=x^2+3x-4$, find x, if f(x+1)= f(x+2)

2

Q.3 Answer the following:

(5x4=20)

a) The demand function is given by $p=30+12D-4D^2$. Find average revenue and marginal revenue when the demand is 4 units.

b) Solve the following LPP graphically,

Minimize $Z = 5x+10y$

Subject to $5x+8y \leq 40$

$3x+y \leq 12, \ x \geq 0, \ y \geq 0.$

c) If the demand function given by $x=25-3p-p^2$, find price elasticity of demand at $p=3$.

d) If $f(x,y)=\dfrac{xy}{x^2+y^2}$ then find f_x and f_y at $(1,2)$.

OR

Q.3 Answer the following:

(5x4=20)

w) The price p is given by $x=3\sqrt{p}+2$. Find the marginal revenue when $p=1$.

x) Find the extreme values of the function $f(x)=x^3-6x^2+9x$.

y) If $f(x,y)=ye^x+x\log y+x^2y^2+1$ at the point $(0,1)$. Find f_x and f_y.

z) Solve the following LPP graphically,

Maximize $Z= 6x+7y$

Subject to $2x+3y \leq 12$

$2x+y \leq 8, \ x \geq 0, \ y \geq 0.$

Q.4 Answer the following:

(5x4=20)
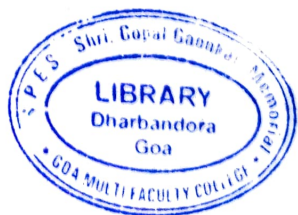
a) Find $\dfrac{dy}{dx}$ for the following:

i) $y=(e^x - 5x + 2)^8$ ii) $y= \sqrt{3^x + 2}$

b) Find   i) $\int_2^3 (\log x) \, dx$

ii) $\int_1^2 (3x - 1)(x + 5) \, dx$

3

c) The demand function for a certain commodity at p= 16-4x. find the consumer's surplus at x=3.

d) Evaluate i) $\int \frac{1}{\sqrt{x}} \, dx$

ii) $\int \frac{1}{x^{2/7}} \, dx$

OR

Q.4 Answer the following: (5x4=20)

w) Find $\frac{dy}{dx}$ for the following:

i) $y = e^x(x^2+2x+3)$

ii) $y = (x+2)(x^3-4)$

x) Find the maximum values o $f(x)= x^4-4x$.

y) Evaluate $\int_0^5 \frac{(x^2-5x+6)}{x-3} \, dx$

z) The supply function for certain commodity at p= 3x²+5. Find the producer's surplus at = 5.

6415-16BC0𝑛2206

B.Com Semester End Examination

Title of the Paper with Paper No: Information Technology-II

Semester No: II

Duration: 02 Hrs.   Maximum Marks: 80

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 & sub-question numbers in the answer-book.

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

1. Define Network? Explain types of Networks.

2. What are the Advantages & Disadvantages of Computer Networks?

3. What is Cyber Warfare?

4. What are the Characteristics of Social Media?

5. State the Difference between HTTP and HTTPS?

6. Explain BYOD?

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

1. What is Device Cloning?

2. Define Cyber Stalking?

3. What are the Advantages of Social Media?

4. Define Privacy Law?

5. Explain the term Cyber terrorism?

6. What are the Duties of Adjudication officer?

Q.3 Answer the following.   (12 Marks)

A). Define Social Networking in detail? Explain the types of Social Networking.

OR

W). Define Privacy policy? Explain the different Emerging Threats in Cyber Space.

Q.4. Answer the following.   (12 Marks)

B). Define Cyber Crime? Explain the different types of Cyber Crimes.

OR

X). Define Cyber Law? Explain the different Offences related to Cyber Law.

Q.5. Answer the following.   (12 Marks)

C). What are the Objectives of Indian Computer Emergency Response team (CERT-IN)?

OR

Y). Explain the following terms in brief.
   a) Intellectual Property Rights
   b) Ethics of Internet Privacy

Q.6. Answer the following.   (12 Marks)

D). Define Cyber Forensic? Explain Data Recovery with its types.

OR

Z). Explain the following terms in brief.
   a) Evidence Collection
   b) Data Remanance

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6415~16BCOM2208

BCOM Semester End Examination

Environmental Studies

Semester II

Duration: 1 Hrs.

Maximum Marks:40

Instructions:

1. *All Questions are compulsory*
2. *Figures to right indicate marks*
3. *Start each new question on a fresh page*

Q.1.A.)Explain any four of the following.   (4*4=16)

1. Rain water harvesting

2. Ozone layer

3. Disaster management

4. Acid rain

5. HIV

6. Human right

Q.2.A) What are the causes and effects of nuclear pollution? (12)

OR

B.)Explain the methods to manage solid waste.(12)

Q.3.A.)Explain the causes and effects of AIDS.(12)

OR

B.)Write an account on Women and child welfare.(12)