

- (a) The stock on 31 March 2022 was valued at Rs. 1,48,680.
 (b) Provide Rs. 19,000 for depreciation on fixed assets and Rs. 8,000 for managing directors' remuneration.
 (c) Interest accrued on investments amounted to Rs. 2,750.
 (d) Make a provision of Rs. 50,000 for income-tax.
 (e) The directors propose a dividend @ 8% after transfer of Rs. 35,000 to general reserve.

Q7 What is Corporate Financial Reporting and why it is required? State the elements of Annual Report and the purpose of preparing an Annual Report.

Q8 On 31st March, 2021, B Ltd. was absorbed by A Ltd. The later took over all the Assets and Liabilities of the former at book values. The purchase consideration was fixed at Rs. 25,000 to be paid in the form of its fully paid shares of Rs. 10 each, to be distributed among the shareholders of the Transferor Company, each shareholder getting two shares for every share held in the Transferor Company. The Balance Sheet of the two companies as on 31st March, 2021 is as follows:

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Share Capital (Shares of Rs. 10 each)	25,000	15,000	Land & Building	12,000	8,000
General Reserve	12,000	1,800	Plant & Machine	20,000	18,000
Profit and Loss A/c	1,000	5,300	Furniture	1,000	2,000
W C Fund	1,500	2,400	Current Assets		
D Rebate Reserve	1,000	3,700	Stock	5,500	4,000
Sundry Creditors	4,500	9,500	Cash at Bank	2,000	1,700
			Sundry Debtors	4,500	4,000
	45,000	37,700		45,000	37,700

Pass the necessary journal entries in the books of A Ltd. when amalgamation is in the nature of merger. Also prepare the Balance Sheet of A Ltd. after amalgamation assuming that Development Rebate Reserve and Workers' Compensation Fund of B Ltd. are required to be continued in the books of A Ltd.

B.COM-102
P/14

B.COM - 2023

(Please write your Exam Roll No.)

Exam Roll No. 8011928882

END TERM EXAMINATION

SECOND SEMESTER (B.COM(HONS.)) JULY-2023

Paper Code: B.COM-102

Subject: Corporate Accounting

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

Q1 Pearl Blue Ltd. invited applications for 30,000 Shares of Rs. 100 each at a premium of Rs. 20 per share payable as follows:

On Application Rs. 40 (including Rs. 10 premium)

On Allotment Rs. 30 (including Rs. 10 premium)

On First Call Rs. 30

On Second and Final Call Rs. 20

Applications were received for 40,000 shares and pro-rata allotment was made on the application for 35,000 share. Excess application money was utilised towards allotment. Rohan to whom 600 shares were allotted failed to pay the allotment money and his shares were forfeited immediately after allotment. Aman who applied for 1,050 shares failed to pay first call and his share were forfeited immediately after first Call. Second and final call was made. All the money due on second call have been received.

Of the shares forfeited, 1,000 share were reissued as fully paid-up for Rs. 80 per share, which included the whole of Aman's shares.

Record necessary journal entries in the books of Pearl Blue Ltd.

Q2 Meghna Ltd. was incorporated on 1st August, 2021 to take over the business of "Ragini & Co." as going concern with effect from 1st April, 2022. Sales for the year 2021-2022 were Rs. 7,20,000. It is ascertained that the sales for February and March were one and half times the average monthly sales of all the remaining months having average sales. You are required to apportion the years' profit between pre and post incorporation periods.

The trading results of the concern were as under:

Particulars	Rs.	Particulars	Rs.
1 Adjusted Purchases	4,20,000	Sales	7,20,000
2 Administrative Expenses	15,600		
3 Interest on Loan	14,400		
4 Underwriting commission written off	4,800		
5 Distribution Expenses (40% Fixed)	48,000		
6 Preliminary Expenses	16,000		
7 Depreciation	24,600		
8 Directors' Fees	8,400		7,20,000
Net Profit	1,68,200		
	7,20,000		

You are required to calculate Profit/Loss for Pre and Post incorporation periods respectively.

B.COM-102
P/14

Q3 From the following Balance Sheets of Xerox Ltd., prepare cash flow statement.

Particulars	Note No.	31 March 2021 (Rs.)	31 March 2022 (Rs.)
I. Equity and Liabilities			
1. Shareholders' Funds			
a) Share capital		15,00,000	10,00,000
b) Reserve and surplus (Balance in Statement of Profit and Loss)		7,50,000	6,00,000
2. Non-current Liabilities			
Long-term borrowings	1	1,00,000	2,00,000
3. Current Liabilities			
a) Trade payables 1,00,000 1,10,000		1,00,000	1,10,000
b) Short-term provisions 95,000 80,000 (Provision for taxation)		95,000	80,000
Total		25,45,000	19,90,000
II. Assets			
1. Non-current assets			
a) Fixed assets			
(i) Tangible assets	2	10,10,000	12,00,000
(ii) Intangible assets (Goodwill)		1,80,000	2,00,000
b) Non-current investment		5,00,000	-
2. Current assets			
a) Inventories		1,80,000	1,00,000
b) Trade Receivables		2,00,000	1,50,000
c) Cash and cash equivalents	3	3,75,000	3,40,000
Total		25,45,000	19,90,000

Notes to Accounts:

Particulars	31 March 2021 (Rs.)	31 March 2022 (Rs.)
1. Long-term borrowings:		
i) Debentures	-	2,00,000
ii) Bank loan	1,00,000	-
	1,00,000	2,00,000
2. Tangible Assets		
i) Land and building	6,50,000	8,00,000
ii) Plant and machinery	3,60,000	4,00,000
	10,10,000	12,00,000
3. Cash and cash equivalents		
i) Cash in hand	70,000	50,000
ii) Bank balance	3,05,000	2,90,000
	3,75,000	3,40,000

Additional information:

- (a) Dividend proposed and paid during the year Rs 1,50,000.
 (b) Income tax paid during the year includes Rs 15,000 on account of dividend tax.
 (c) Land and building book value Rs 1,50,000 was sold at a profit of 10%.
 (d) The rate of depreciation on plant and machinery is 10%.

BCom-102
B2/4

P.T.O.

Q4 Madhukar Ltd. issued 15% 40,000 debentures of Rs. 100 each on 1 January 2013 redeemable at a premium of 10% after 5 years. A sinking fund is created for the purpose of redemption of debentures and the money is invested in 5% Government Securities at par. The investments are to be made in multiples of Rs. 100 only. Rs. 1 invested per annum at 5% over 5 years amounts to Rs. 5.5256. Investments were realized for Rs. 35,00,000 on 31st December 2017 and bank balance on that date was Rs. 15,00,000 before receipt of interest and sale of Government Securities.

Show Debentures Account, Sinking Fund Account, Sinking Fund Investment Account, Premium on Redemption of Debentures Account and Bank Account. Bank account is to be prepared only on 31 December 2017. All calculations are to be made in nearest rupee.

Q5 Explain the following (any three):

- (a) Issue of Bonus Shares
 (b) Terms and conditions of Buy Back under Section 68(2)
 (c) Differentiate between Final Dividend and Interim Dividend
 (d) Differentiate between Amalgamation in nature of merger and Amalgamation nature of purchase
 (e) Treatment of Bad Debts (with and without adjustments) while preparing Final accounts of a Corporation.

Q6 The following balances appeared in the books of Sunshine Ltd. as on 31 March 2022:

	Debit (Rs.)	Credit (Rs.)
Equity shares of Rs. 10 each, fully paid up	-	6,00,000
General Reserve	-	2,30,000
Unclaimed Dividend	-	526
Trade Creditors	-	42,858
Building (at cost)	1,50,000	-
Purchases	50,00,903	-
Sales	-	10,83,947
Manufacturing Expenses	3,50,000	-
Establishment Charges	26,814	-
General Charges	31,078	-
Machinery (at cost)	2,30,000	-
Furniture (at cost)	5,000	-
Opening Stock	1,72,058	-
Book Debts	2,32,380	-
Investments	2,88,950	-
Provision for depreciation on Fixed Assets	-	91,000
Advance payment of Income-tax	50,000	-
Cash at Bank	72,240	-
Directors' Fees	1,800	-
Interest on investments	-	8,544
Surplus Account (1-04-2021)	-	16,848
Staff Provident Fund	-	37,500
	21,11,223	21,11,223

From the above mentioned balances and the following information, prepare the Company's Balance Sheet on 31 March, 2022 and its statement of profit and loss for the year ended on that date:

BCom-102
B3/4

P.T.O.

(Please write your Exam Roll No.)

Exam Roll No. 2019288822

END TERM EXAMINATION

SECOND SEMESTER [B.COM (HONS.)] JULY 2023

Paper Code: BCOM-104

Subject: Business Law (C)

(BATCH 2021 ONWARDS)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Do you agree with the statement "The Law of contract is not the whole law of agreements, nor is it the whole of obligations" Justify the statement mentioning the essential elements of a valid contract.
- Q2 Explain the term "Consideration" mentioning the various rules of consideration. Also state the exceptions to the rule "No Consideration, No Contract".
- Q3 Define a contract of Sale. Also explain essentials of a valid contract of sale. Distinguish between a contract of sale and an agreement to sell.
- Q4 What are conditions and warranty. Explain with example the different express and implied conditions and warranties.
- Q5 Discuss the provision of incorporation of a Limited Liability Partnership (LLP) firm. Who can be a holder-in-due course? What are his privileges?
- Q6 Discuss in brief the rights and duties of partners under Indian Partnership Act, 1932. Discuss the position of minor in partnership under Indian Partnership Act, 1932 with the help of an example.
- Q7 Who is a consumer? What are the features of a Consumer Protection Act 2019? What Consumers Rights are guaranteed under Consumer Protection Act, 2019?
- Q8 Write short notes on **any two** of the following:-
- (a) Doctrine of Caveat Emptor
 - (b) Quasi Contract
 - (c) Difference between Bailment and Pledge
 - (d) Types of Negotiable Instruments
 - (e) Difference between Contract of Indemnity and Contract of Guarantee

P

~~Signature~~

harmon chugger

go pay
~~per f~~
 p pa
~~p pres~~
~~f past~~
~~f pres~~
 Pa if
 Pa past
 Pa pres

END TERM EXAMINATION

SECOND SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-106

Subject: Macro Economics

(BATCH 2021 Onwards)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all. Selecting atleast one question from each unit.

UNIT-I

- Q1. What are the different methods of measuring national income of a country?
What are the limitations of all these methods? Which of the methods suggested is more appropriate? (15)
- Q2. Answer the following:
(a) Distinguish between stock and flow concepts. Give 2 examples of each of them. (3)
(b) What is the difference between factor income and national income? (3)
(c) Explain the relationship between 4 sectors of an economy with the help of a diagram. (4)
(d) What is net factor income from abroad? Is it part of gross domestic income? (2)
(e) What is the difference between residence and citizen of a country for measuring the national income of a country? (3)

UNIT-II

- Q3. Critically examine the classical theory of output and employment? How theory of employment given by Keynes overcome its limitations? Discuss. (15)
- Q4. Explain the concept of investment multiplier? How is it related to marginal propensity to consume? Briefly explain the leakages in the multiplier process. (15)

UNIT-III

- Q5. What are the reasons for business cycles in an economy? What are the means available to a developing economy to overcome the recessionary conditions? Give your answer in context of conditions of Indian economy. (15)
- Q6. What is the meaning of inflation? What are the various forms of it? Explain the reasons for persistent price rise of essential commodities in international markets (including India). What measures can be taken to control it? (15)

UNIT-IV

- Q7. (a) Explain the impact of monetary tightening on economic growth rate and inflation rate in short run and medium run. (7.5)
(b) What are the different motives of holding money? What are the various forms of money held by residents of a country in a modern economy? (7.5)
- Q8. Distinguish between fiscal and monetary policy. Briefly discuss various issues of monetary policy used by Reserve Bank of India. (15)

P

Moral Question
Credit Rationing

END TERM EXAMINATION

SECOND SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-108

Subject: Business Statistics

(BATCH 2021 ONWARDS)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 From a sample of 10 observations, the following results were obtained:
 $\sum Y_i = 1110$, $\sum X_i = 1700$, $\sum X_i Y_i = 205500$, $\sum X_i^2 = 322000$, $\sum Y_i^2 = 132100$,
 coefficient of correlation $r = 0.9758$.
 But on rechecking these calculations, it was found that two pairs of observations were recorded: (Y,X): (80, 120) instead of (90, 110) and; (130, 220) instead of (140, 210).
- What will be the effect of this error on r ?
 - Obtain the correct r .

- Q2 What is correlation? Calculate the lines of regression and correlation coefficient from the following data:

X	1	2	3	6	5	6	7	8	9	3
Y	8	7	4	9	13	11	15	16	6	11

- Q3 Calculate the mean, median and mode from the following distribution of data:

Class Interval	Frequency
0-20	30
20-40	33
40-60	32
60-80	35
80-100	37
100-120	24

Also, explain the effect of outliers on the above three measures with suitable example.

- Q4 Three bags are there containing blue and red balls; first bag has 5 blue and 4 red balls, second bag has 4 blue and 6 red balls and third bag has 4 blue and 1 red balls. A bag is chosen randomly and a ball is chosen from the bag which was blue. What is probability that it came from the third bag? Also, find the probability of picking a red ball from second bag given a red is chosen from first bag as well.

P.T.O.

BCOM-108
P/2

- Q5 a) Discuss the problems in construction of index numbers.
 b) From the following data, construct the price index of 2022 taking 2018 as base.

Commodity	L	M	N	P
Price in 2018	60	70	30	80
Price in 2022	52	55	65	70

- Q6 Calculate the coefficient of correlation for the following data set.

X	3	5	6	7	12	12	14
Y	6	7	5	14	15	2	10

- Q7 The first four moments of a distribution about the value 5 of a variable are 1, 5, 15 and 20. Find the first two central moments.
- Q8 Discuss the different types of probability distributions with suitable examples.

Fixed Base index =

BCOM-108
P2/2

$\frac{60}{60} \times 100$

(Please write your Exam Roll No.)

Exam Roll No. 80119288822

END TERM EXAMINATION

SECOND SEMESTER [B.COM (HONS.)] JULY 2023

Paper Code: BCOM-110

Subject: Environmental Science and Sustainability (C)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Write short note on:-
/ (a) Structure of Eco system.
/ (b) Carbon Trading.
/ (c) Socially Responsible Investment.
- Q2 How does the Bio diversity maintain the balance within itself. Explain the statement with the help of facts and data.
- Q3 Explain the causes, effects and steps taken after the Bhopal Gas Tragedy. Explain the applicability of "Environment Protection Act 1986" in this regard.
- Q4 Explain in detail the structure, composition and functions of National Green Tribunal.
- Q5 Discuss the transition phase of MDGs to SDGs. Explain SDGs in achieving 2030 Agenda.
- Q6 What is Main Purpose of SDGs and India's status in this regard.
- Q7 Explain the SDG -12 'Responsible Production and Mindful Consumption'. What can be the plan of action to achieve it effectively?
- Q8 Discuss the Global Reporting Initiatives and their structure. What are steps of Global Reporting Process as per Global Reporting Standards?

P 200

~~UNDP~~
~~UNDP~~
~~UNDP~~

SDGs

UNDP

~~buying~~

~~Selling~~

~~credits~~

(Please write your Exam Roll No.)

Exam Roll No. 0281928884

END TERM EXAMINATION

SECOND SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-206

Subject: Business Ethics and CSR

(BATCH 2021 ONWARDS)

Maximum Marks: 75

Time: 3 Hours

Note: Attempt five questions in all including Q.No.1 which is compulsory. All questions carry equal marks.

- Q1 Differentiate between Ethics and Morals. What approaches can be followed by an organization to practice ethical decision-making?
- Q2 What is the significance of the ethos of Vedanta in management? Discuss the role of various agencies in governing ethics in organizations.
- Q3 "Values are an integral part of Indian culture." Considering this statement, discuss various types of human values. What is the role of value formation in the process of socialization?
- Q4 What are the international guidelines regarding reporting CSR? Discuss in detail any two models of CSR.
- Q5 What is an ethical dilemma? Discuss the various techniques to resolve an ethical dilemma using relevant examples.
- Q6 How do you differentiate between Knowledge and Wisdom? Discuss the concept of Karma and its kind to demonstrate wisdom.
- Q7 Discuss various moral issues in various functional departments of organizations.
- Q8 Write short notes on any three of the following:
- Ethical Reasoning
 - Trade secrets
 - Whistle blowing
 - Environment protection

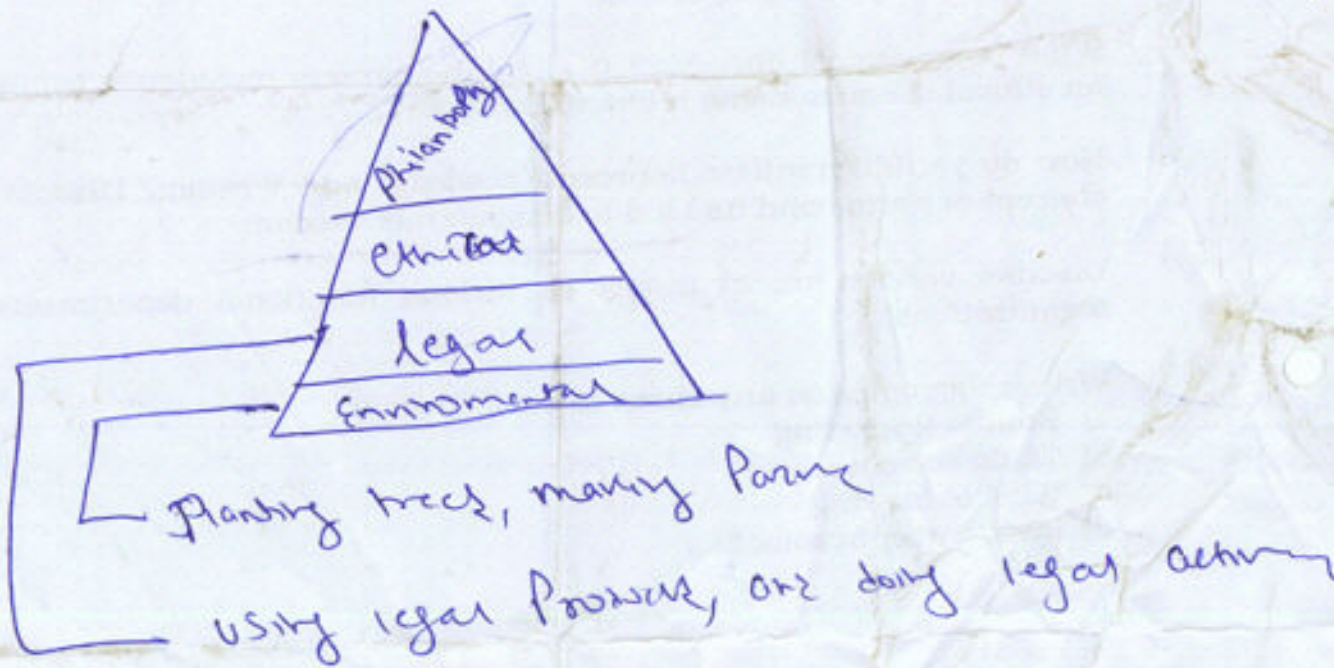
P

Sanchitika P
Parabti P
Agami 1st P

Q4:- ~~Intentional~~ CSR = Corporate Social Responsibility
 Companies ~~are~~ ^{are} ~~it~~ ^{it} ~~st~~ st Pollution and harmful
 waste ~~are~~ ^{are} ~~it~~ ^{it} ~~to~~ ^{to} ~~society~~ ^{society} ~~ko~~ ^{ko}
 harm ~~hota~~ ^{hota} ~~hai~~ ^{hai} ~~uske~~ ^{uske} ~~basic~~ ^{basic} ~~work~~ ^{work}
 aise ~~kaam~~ ^{kaam} ~~karne~~ ^{karne} ~~ko~~ ^{ko} ~~bol~~ ^{bol} ~~jaate~~ ^{jaate} ~~hai~~ ^{hai}
 Jo ~~ki~~ ^{ki} ~~society~~ ^{society} ~~ke~~ ^{ke} ~~like~~ ^{like} ~~beneficial~~ ^{beneficial} ~~hoon~~ ^{hoon}.

• To ~~is~~ ^{is} ~~responsibility~~ ^{responsibility} ~~ko~~ ^{ko} ~~CSR~~ ^{CSR} ~~ke~~ ^{ke} ~~harm~~ ^{harm}

International organization hai = ISO
 Indian " " = Ministry of Corporate Affairs



Write your Exam Roll No.)

END TERM EXAMINATION

THIRD SEMESTER [B.COM (HONS.)] JANUARY 2023

Paper Code: BCOM-201

Subject: Cost Accounting

(Batch 2021 onwards)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q. No.1 which is compulsory.

- Q1 Write short notes on the followings (Any five): (3x5=15)
- (a) VED Analysis
 - (b) Differential piece wage system
 - (c) Machine Hour Rate
 - (d) Chargable Expenses
 - (e) Activity Based Costing
 - (f) Abnormal Gain
 - (g) Cost Plus Contract
- Q2 "Costs may be classified in a variety of ways including according to their nature and information needs of the management". Explain and discuss this statement giving examples of classification required for different purposes. (15)
- Q3 From the following particulars, you are required to prepare a Cost Sheet: (15)
- Rs.
- Productive wages ... 50,000
 - Raw materials ... 35,000
 - Administrative expenses ... 10,000
 - Direct Expenses ... 7,500
 - Light and water ... 2,500
 - Depreciation ... 1,500
 - Factory Rent ... 2,000
 - Indirect labour ... 25,000
 - Factory repairs ... 2,500
 - Selling and distribution Overheads ... 4,000
 - Sales ... 1,50,000
- Q4 Excel Ltd. took a road construction contract in the year 2021. The contract price was Rs. 10,00,000. At the end of 2021, the company has received Rs. 3,60,000 being 90 per cent of work certified. Work yet to be certified on the same day cost Rs. 10,000. Expenditure incurred on the contract during the year was as follows: Materials Rs. 50,000, Labour Rs. 3,00,000, Plant Rs.20,000. Materials costing Rs. 5,000 were damaged and had to be disposed of for Rs. 1,000. The plant is considered as having depreciated by 25 per cent. Prepare contract account for 2021 in the books of Excel Ltd. showing profits to be credited to Profit and Loss account for 2021. (15)
- Q5 Define "Overheads". Give their classification. Explain the fixed, variable and semi variable overheads in detail with suitable examples. (15)

P.T.O.

BCOM-201

CHAPTER-5

CONCLUSION AND SUGGESTION

5.1. CONCLUSION

Housing is a growing industry. Various public and private institutions have entered in this field. These institutions have initiated various house financing schemes to cater the diversified needs of this sector. Besides the emerging and expanding institutional set up, the system of credit delivery of housing is still inadequate. The responsibility to provide house finance largely was rested with the Central Government till the early eighties. The setting up of the NHB in 1988, as the apex housing finance institution, was the beginning of the emergence of housing finance as a fund based financial service in the country. Its role falls into three categories promotional, financial and regulatory. Housing finance institutions must become self sustaining units which work on full cost recovery basis and device innovative financial instruments to mobilize their resources from household sector.

5.2. SUGGESTION

1. There is more time period for repayment of home loan.
2. Housing finance institution takes steps to solve customer problems immediately.
3. A customer awareness program should be taking place in rural area.
4. Housing finance bank take feedbacks of customers regarding features & services
5. For the better service new offers would be require.
6. Bank should give all information related to terms and condition.
7. Print Media.
8. Hoarding & Banners.
9. Make people understand about the various benefits of its products.

- Q6 A product is completed in three consecutive processes. During a particular month the input to Process I of the basic raw material was 5,000 units at 2 per unit. Other information for the month was as follows:

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

Overhead Rs. 32,000 total, chargeable as percentage of direct wages. There were no opening or closing work-in-progress stocks. Compile three process and finished stock account with details of abnormal loss and gain, where applicable. (15)

- Q7 (a) The following transactions took place in respect of material x during the month of January 2020:

Jan 1 - Opening stock 50 tons at Rs. 1000 per ton

Jan 2 - Issued 30 tons

Jan 6 - Received 60 tons at Rs. 1100 per ton

Jan 9 - Issued 25 tons (Stock verification reveals loss of one ton)

Jan 10 - Received back from orders 10 tons (previously issued at Rs. 990 per ton)

Jan 11 - Issued 40 tons

Jan 22 - Received 22 tons at Rs. 1200 per ton

Jan 31 - Issued 33 tons.

You are required to write up the stores ledger Account under the LIFO Method

- (b) A company estimates its carrying costs at 15% and its ordering costs at Rs. 9 per order. The estimated annual requirement is 48,000 units at a price of Rs. 4 per unit.

Required:

(i) What is the most economical number of units to order? (7)

(ii) How many orders should be placed in a year? (8)

- Q8 (a) Objectives of Cost Accounting (7)
 (b) How bonus is calculated under: (i) Halsey plan (ii) Rowan Plan (8)

BCOM-201

4.2 FINDINGS AND ANALYSIS

- 1).According to this project report 74% interested in housing finance.
- 2.) 38% people like to take HDFC bank home loan. Because
This bank gives well services.
- 3).I am finding in this project serve more bank use new technology like: internet banking, mobile banking, and fore banking.
- 4.) According to this serve customer satisfied low installment schemes of bank.
- 5.) 72% people did not face any difficulty during taking the loan
- 6.) Mostly people recommended HDFC bank of housing finance.

(Please write your Exam Roll No.)

Exam Roll No. ~~10192882~~ 010192882

END TERM EXAMINATION

THIRD SEMESTER [B.COM (HONS.)] JANUARY-FEBRUARY 2023

Paper Code: BCOM-203

Subject: Corporate Laws

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q. No.1 which is compulsory.

- Q1 Write short notes on **any five** of the following:- (3x5=15)
- (a) Characteristics of Company. *3 2*
 - (b) Business Responsibility Reporting *2*
 - (c) Director Identification No. *2*
 - (d) Define Amalgamation. *2*
 - (e) Bonus share *2*
 - (f) Qualification of Auditor *2*
 - (g) Briefly explain National company law tribunal *2*
- Q2 Briefly Explain the Modes of winding up. (15)
- Q3 What are the qualifications of Directors briefly explain Director Identification No. (15)
- Q4 What are the types of companies with characteristics of a company. (15)
- Q5 What are the Qualifications and duties of Auditors. (15)
- Q6 Briefly Explain Extra ordinary General Meeting and define bonus share. (15)
- Q7 What are the powers of Tribunal and write short note on National company law tribunal. (15)
- Q8 Write short note on **any two**:- (7.5+7.5=15)
- (a) Auditor
 - (b) Buy back of share
 - (c) Whole time director
 - (d) Sustainability reporting

slm
Uab.

46

P

END TERM EXAMINATION

THIRD SEMESTER [BCOM(HONS)] JANUARY-FEBRUARY 2023

Paper Code: BCOM205

Subject: Business Research

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carries equal marks.

- Q1 A company faced with the problem of increasing rate of turnover, want you conduct a research of the problem. Prepare a blueprint of research process you will follow
- Q2 Write **notes on**:
- a) Panel Studies
 - b) Compare primary and secondary source
 - c) Longitudinal studies
- Q3 Describe the conditions of good measurement. Distinguish between nominal and ordinal scale as well as interval and ratio scale. Elaborate by taking suitable examples.
- Q4 A milk producer's union wishes to test whether the preference Pattern of consumers for its product is dependent on income levels. A random sample of 500 individuals give following data

Income	Product Preferred			Total
	Product A	Product B	Product C	
Low	170	30	80	280
Medium	50	25	60	135
High	20	10	55	85
Total	240	65	195	500

Can you conclude that the preference pattern are independent of income levels? (for $V=4$, Chi Square $0.05 = 9.49$)

- Q5 What are the assumptions of non-parametric test Discuss ANOVA test in detail by taking suitable example of any hypothetical survey.
- Q6 Write a note on different types of attitude scales by giving suitable examples.
- Q7 Discuss style and ingredients of report format. Elaborate by giving examples in different sections.
- Q8 Discuss different citation style by giving suitable examples.

END TERM EXAMINATION

THIRD SEMESTER [BCOM(HONS)] JANUARY-FEBRUARY 2023

Paper Code: BCOM207

Subject: Financial Markets and Institutions

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q.No.1 which is compulsory.

- Q1 Write short notes on **any five** of the following: (3x5=15)
- Non-performing assets and their impact
 - Microfinance and its significance in India
 - Investor protection measures by SEBI
 - Non-banking Finance Companies (NBFC) and their importance
 - Derivatives in the Indian capital market
 - Small saving schemes by the Government of India
 - Basel norms and the pillars
- Q2 What are the types of financial markets? What are their functions? Elaborate with reference to their role in economic development. (15)
- Q3 RBI is the regulator of the financial markets in India. What are its responsibilities? Explain the role of a central bank in the Indian economy in light of the recent developments. (15)
- Q4 Explain in detail the role of commercial banks in long-term project financing in India. (15)
- Q5 Explain the tools and instruments used by the RBI in managing the monetary policy for controlling inflation. (15)
- Q6 Write short notes on **any two**: (7.5x2=15)
- Secondary capital markets
 - Insolvency and Bankruptcy Code 2016
 - Housing finance institutions
 - Investment banks
- Q7 What is a stock exchange and its essential functions? How does the stock market act as the barometer of the economy? (15)
- Q8 Financial institutions are intermediaries for the smooth functioning of the economy. Elaborate on this in reference to their types and functions. What is their role in economic development? (15)

END TERM EXAMINATION

THIRD SEMESTER [B.COM (HONS.)] JANUARY-FEBRUARY 2023

Paper Code: BCOM-217

Subject: Entrepreneurial Mindset

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q. No.1 which is compulsory.

- Q1 Answer **any five** from the followings:- (5x5=25)
- (a) The role of creative thinking in starting a new venture
 - (b) Benefits of acquiring an Established Venture
 - (c) Requirements for filing a Patent
 - (d) Meaning of Intellectual Property Rights
 - (e) Role of Business Incubators
 - (f) The concept of Entrepreneurship Ecosystem
 - (g) The basic challenges of a Start up
 - (h) Importance of Project Appraisal by External Agencies
- Q2 How does a Franchise Work? Evaluate the different Franchising opportunities with relevant examples. (12.5)
- Q3 Distinguish between Patents, Trademarks and Copyrights. Throw light on the status of Intellectual Property rights in India. (12.5)
- Q4 Explain the role of Business Incubators, Angel Investors, Venture Capital. Clearly elucidate their functions in an Entrepreneurship Ecosystem. (12.5)
- Q5 What is the importance of Non-Verbal Communication? Explain its various types and their importance. Give example to illustrate your answer. (12.5)
- Q6 The Project Report is a complex document with a lot of stress on finer details. What are the important aspects of a good report? Explain them. (12.5)
- Q7 How does effective communication Influence the success of an Entrepreneur? Throw light on the skills of a good Entrepreneur? (12.5)
- Q8 Write a short note on the following:- (12.5)
- (a) Steps for Pitching the Idea to mobilize resources for start up
 - (b) Importance and techniques to establish preliminary contact with bankers, suppliers and vendors.

P

END TERM EXAMINATION

FOURTH SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM202

Subject: Management Accounting

(BATCH 2021 ONWARDS)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 ✓ Write short notes on **any three** of the following: (1 pending) (3x5=15)
- Horizontal and Vertical Analysis of financial statement
 - Du-pont analysis
 - Break-even point
 - Zero base budgeting
 - Limiting or Key factor
- Q2 ✓ (a) Explain management accounting. Discuss the objectives and limitations of it. (10)
- (b) Difference between management accounting and financial accounting (5)
- Q3 From the following details available, prepare balance sheet of Aakash and Co. as on 31st March, 2017 and compute proprietary funds. (15)
- Net worth turnover ratio (on cost of sales) = 2
 - Fixed assets turnover ratio (on cost of sales) = 4
 - Gross profits turnover ratio = 20%
 - Creditors velocity = 73 days
 - Debtors velocity = 2 months
 - Stock velocity = 6

Reserves and surplus amount to Rs. 10,000. Closing stock was Rs. 5000 in excess of opening stock. Gross profit was Rs. 60,000. You can make necessary assumptions, where required.

- Q4 a) Crew & Co. is currently working at 50% capacity and produces 10000 units. At 60% working, raw material cost increases by 2% and selling price falls by 2%. At 80% working raw material cost increases by 5% and selling price falls by 5%. At 50% capacity working the product costs Rs. 180 per unit and is sold at Rs. 200 per unit. The unit cost of Rs. 180 is made up as follows:
- Material Rs. 100
Wages Rs. 30
Factory overheads Rs. 30 (40% fixed)
Administrative overheads Rs. 20 (50% fixed)
- Prepare a Marginal Cost Statement showing the estimated profit of the business when it is operated at 60% and 80% capacity. Also circulate break-even points at these levels. (10)

P.T.O.

BCOM-202
P/2

- b) Difference between fixed and flexible budget. (5)
- Q5 The standard material cost to produce one tone of chemical M is: (15)
- 300 kgs of material A @ Rs. 10 per kg
 - 400 kgs of material B @ Rs. 5 per kg
 - 500 kgs of material C @ Rs. 6 per kg
- During a period, 100 tonnes of chemical M were produced from the usage of:
- 35000 kgs of material A @ Rs. 9 per kg
 - 42000 kgs of material B @ Rs. 6 per kg
 - 53000 kgs of material C @ Rs. 7 per kg
- Calculate material variances.

- Q6 You are given the following data: (15)

	Sales	Profit
Year 2021	Rs. 1,20,000	Rs. 8,000
Year 2022	Rs. 1,40,000	Rs. 13,000

Find out-

- (i) P/V Ratio
 - (ii) B.E. Point
 - (iii) Profit when sales are Rs. 1,80,000
 - (iv) Sales required to earn a profit of Rs. 12,000
 - (v) Margin of safety in the year 2022
- Q7 a) An umbrella manufacturer makes an average profit of Rs. 2.50 per unit on a selling price of Rs. 14.30, by producing and selling 60,000 units at 60 per cent of potential capacity. His cost of sales per unit is as follows:
- Direct Materials Rs. 3.50
 - Direct Wages Rs. 1.25
 - Factory Overheads Rs. 6.25 (50% fixed)
 - Sales Overheads Rs. 0.80 (25% variable)
- During the current year, he intends to produce the same number but estimates that his fixed cost would go up by 10 percent while the rates of direct wages and direct materials will increase by 8% and 6%, respectively. However, the selling price cannot be changed.
- Under this situation, he obtains an offer for a further 20% of his potential capacity.
- What minimum price would you recommend for acceptance of the offer to ensure the manufacturer and overall profit of Rs. 1,67,300? (10)
- b) When selling price can be fixed below marginal cost. (5)

P.T.O.

BCOM-202
P_{2/3}

- Q8 The Balance Sheets of X Ltd, as on 31st March 2021 and 31st March 2022, were as follows:

	31 st March 2021	31 st March 2022
Assets:		
Land and Buildings	80,000	1,20,000
Plant and Machinery	5,00,000	8,00,000
Stock	1,00,000	75,000
Sundry Debtors	1,40,000	1,50,000
Prepaid Expenses	14,000	12,000
Cash at Bank	16,000	18,000
	8,50,000	11,75,000
Liabilities and Capital:		
Share Capital	5,00,000	7,00,000
Profit and Loss Account	1,00,000	1,60,000
General Reserve	50,000	70,000
Sundry Creditors	1,63,000	2,00,000
Bills Payable	30,000	40,000
Outstanding Expenses	7,000	5,000
	8,50,000	11,75,000

Additional Information:

- (i) Rs. 50,000 depreciation has been charged to plant and machinery during the year, 2022.
 - (ii) A piece of machinery was sold for Rs. 8,000 during 2022. It had cost Rs. 12,000, depreciation of Rs. 7,000 has been provided on it.
- Prepare Cash Flow Statement from the above details. (15)

BCOM-202
P_{3/3}

END TERM EXAMINATION

FOURTH SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-204

Subject: Corporate Finance

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q.No.1 which is compulsory.
Interest rate table and simple calculator are allowed.

Q1 Answer any five of the following: (25)

- a) Profit maximization Vs Wealth Maximization
- b) Market Value added(MVA)
- c) Certainty Equivalent Approach
- d) Risk Adjusted Discount Rate
- e) Discounted Payback Method
- f) Sources of long term finance *GS, Eq, Debt, Bank, Bond, PS*
- g) Economic Order Quantity
- h) Factoring

Q2 a) Mr. Manish Kumar requires Rs. 60,000 annually during the first 6 years and thereafter Rs. 90,000 annually forever. Calculate the amount he should invest @ 12 % p.a. to get these annuities. (7.5)

b) Mr Y bought a TV Costing Rs. 13,000 by making a down payment of Rs. 3,000 and agreeing to make equal payment for four years. How much would be each payment if the interest on unpaid amount be 14 percent compounded annually? (5)

Q3 The project of TCS Ltd is costing Rs. 2, 50,000 and the yearly cash flow before depreciation and taxes are Rs. 60,000; Rs. 70,000; Rs. 90,000; Rs. 1, 00,000 and Rs. 1, 50,000 respectively. There is no salvage value and straight line method of depreciation is used. Corporate tax is 40 % and cost of capital is 10% and life span of the project is 5 years. Calculate the (i) payback period, (ii) Accounting Rate of Return, (iii) Net Present Value, (iv) Profitability Index, (v) Internal Rate of Return. (12.5)

Q4 Satija Ltd Co. has the following capital structure:

Equity Shares (2,00,000)	Rs. 40,00,000
10% Preference Shares	Rs. 10,00,000
9% Debenture	Rs. 30,00,000
Total	Rs. 80,00,000

The share of the company sells for Rs. 20. It is expected that the company will pay next year a dividend of Rs. 2 per share which will grow at 7% for ever. Assume a 35% tax rate.

- a) Compute the weighted average cost of capital based on the existing capital structure.
- b) Compute the new weighted average cost of capital if the company raises an additional Rs. 30,00,000 debt by issuing 10% debentures. This would increase the expected dividend to Rs.3 and leave the growth rate unchanged, but the price of shares will fall to Rs. 15 per share (12.5)

P.T.O.

*Water version
Risk premium
Risk market
Additional amount*

*BCOM-204
R/L*

- Q5 a) Company X and company Y are in the same risk class, and are identical in every respect except that company X uses debt, while company Y does not. The levered firm has Rs. 18,00,000 debentures, carrying 10% rate of interest. Both the firm earns 20% operating profit on their total assets of Rs. 30 lakhs. Assuming corporate tax is at 35% and equity capitalization rate is 15% for all equity company, calculate the value of two firms using:
 a) Net Income (NI) Approach.
 b) Net Operating Income Approach. (7.5)
- b) Modigliani and Miller argue that in the absence of taxes, a firm's market value and cost of capital remain invariant to the changes in capital structure. What behavioral justification do they give in support of their hypothesis? (5)
- Q6 a) Texda Electronics Ltd has 80,000 shares outstanding. The current market price of these shares is Rs 15 each. The company expect a net profit of Rs 2,40,000 during the year and it belongs to a risk class for which appropriate capitalization rate has been estimated to be 20%. The company is considering dividend of Rs 2 per share for the current year.
 i) What will be the price of the share at the end of the year (i) if the dividend is paid and (ii) if the dividend is not paid?
 ii) How many new shares must the Co. issue if the dividend is paid and the Co. needs Rs. 5,60,000 for an approved investment expenditure during the year? Use MM Model for calculation. (5)
- b) The following information is available in respect of Sartaj Ltd Co:
 Earning per share (EPS) = Rs. 20 (Constant)
 Cost of Capital (k_e) = .20 or 20% (Constant)
 Find out the market price of the share under different rate of returns, r of 15%, 20% and 25% for different payout ratios of 0%, 40%, 80% and 100%. (7.5)
- Q7 What are the objectives of inventory management? How are they similar to objectives of cash management? (12.5)
- Q8 The following information has been extracted from the records of the company:

Product Cost Sheet	Rs
Raw Material	45
Direct Labour	20
Overhead	40
Total cost	105
Profit	15
Selling Price	120

Additional amount of money
 Risk Manag
 Time span

P.T.O.

Following is the additional information:

- i. Raw material are in stock on an average for two month
- ii. Materials are in process on an average for one month
- iii. Degree of completion is 50% for all the elements of cost
- iv. Time lag in payment of wages and overhead is one month.
- v. Time lag in receipt of payment from debtors is two months.
- vi. Credit allowed by supplier is one month.
- vii. 20% of output sold for cash
- viii. Finished material in stock for one month.
- ix. The company wants to keep minimum cash of Rs. 1,00,000. The company is expected to produce 1,44,000 units in the next year. Prepare the statement of working capital requirement of the company. (12.5)

BCOM-204
 P2/3

BCOM-204
 P3/3

END TERM EXAMINATION

FOURTH SEMESTER [B.COM(HONS.)] JULY-2023

Paper Code: B.COM-210

Subject: Marketing Management

(Batch-2021 Onwards)

Time: 3 Hours

Maximum Marks :75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 ✓ (a) Define Marketing and discuss its significance in the Modern World. - Pending
(b) Explain the Objectives of Marketing Management ✓
- Q2 ✓ Enumerate the stages of Product Life Cycle.
- Q3 ✓ Some of the Environmental forces are controllable whereas the others are beyond the control of a firm - Discuss.
- Q4 ✓ Pending
What are the Objective of Market Segmentation and the bases of Market Segmentation? (name to rewrite)
- Q5 What are the Various Kinds of Pricing Strategies - Discuss?
- Q6 What do you mean by Digital Marketing? And also discuss the advantages. - Pending
- Q7 (a) Discuss the different types of rural Markets.
OR
(b) Discuss the changing role of Direct Selling.
- Q8 Define Integrated marketing approach in detail.

(Please write your Exam Roll No.)

Exam Roll No. 1928821

END TERM EXAMINATION

FOURTH SEMESTER [B.COM (HONS.)] JULY 2023

Paper Code: BCOM-214

Subject: Income Tax Laws

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 (a) "Income- Tax is charged on income of previous year". Do you fully agree with this statement? If not, what are the exceptions? b.p.
(b) What are the essential features of the term "Income"? Explain
- Q2 The following are the particulars of Income of R for the previous year 2022-23.

		Rs.
(a)	Rent from a property in Delhi received in USA	80,000
(b)	Income from a business in USA controlled from Delhi	1,20,000
(c)	Income from a business in Bangalore controlled from USA	1,80,000
(d)	Rent from a property in USA received there but subsequently remitted to India	60,000 10%
(e)	Interest from deposits with an Indian company received in USA	20,000
(f)	Profits for the year 2018-19 of a business in USA remitted to India during the previous year 2019-20 (Not Taxed earlier)	75,000
(g)	Gifts received from his parents (ie. relative)	45,000
(h)	Agricultural Income in Kenya	1,60,000 (10%) (f)
(i)	Salary income received in India for services rendered in Hong Kong	3,90,000
(j)	Past foreign income brought to India	10,000 (i)

Compute his income for the assessment year 2023-24 if he is :

- (a) Resident and ordinarily resident in India,
(b) Not ordinarily resident in India
(c) Non -resident in India
- Q3 Section 17 (2) of the Income-tax Act arrays a number of benefits arising from employment which are not in the nature of monetary income but they are assessed as a salary income. Explain briefly the types of these benefits and conditions under which they are taxed as salary income.

- Q4 (a) Define annual value? State the deductions that are allowed from the annual value in computing the income from house property.
(b) R furnishes the following particular in respect of a house property owned by him in Delhi.
- | | |
|------------------------------------|--------------|
| Municipal Value | Rs. 2,00,000 |
| Fair Rent | Rs. 2,40,000 |
| Actual Rent (per month) | Rs. 21,000 |
| Municipal tax paid during the year | Rs. 20,000 |

P.T.O.

BCOM-214
P/12

2,18,000

2,18,000

The tenant vacated the property on 31.10.2022 and thereafter the property was let out for Rs. 25,000 p.m. R could not realize the rent for the months of September and October, 2022 due to the death of the earlier tenant.

- (a) Compute the annual value of the property for the assessment year 2023-24.
 (b) What will be your answer if the unrealized rent for one month instead of two months?

Q5 What is capital gain? What are the kinds of capital gains and what is the procedure of computation of capital gain?

Q6 Explain the scheme of partial integration of agricultural income with the total income for computing tax liability.

Q7 Mr. X is an Indian citizen and is a resident for income tax purposes submits the following information for the assessment year 2023-24.

S.No.	Particulars	Amount (Rs.)
1	Gross Salary	3,00,000
2	Profession tax paid	2,000
3	Own contribution to recognized provident fund	10,000
4	Employer's contribution to provident fund	10,000
5	Dividend from Indian Company	2,000
6	Income on deposits with a company (gross)	49,000
7	Long-term capital gain from house property	60,000
8	Short-term capital gain from shares covered under section 111A	40,000
9	Royalty from books of artistic nature	2,50,000

Compute the total income and tax payable by R.

- Q8 Write short notes on:-
 (a) Indexed Cost of Acquisition.
 (b) Clubbing of Income
 (c) Carry forward of business losses

BCOM-214
P2/2

END TERM EXAMINATION

FOURTH SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-302

Subject: Project Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks. Use of Simple Calculator is allowed.

- Q1. (a) Define Project Management. What factors influence the success of a project?
(b) What are the roles and responsibilities of a project manager?
- Q2. What is feasibility study? Explain the steps involved in conducting a feasibility study. Also discuss various types of feasibility studies with relevant examples.
- Q3. The following details are available regarding a project:

Activity	Duration (weeks)
1-2	2
1-3	4
1-4	3
2-5	1
3-5	6
4-6	5
5-6	7

- (a) Draw the project network.
(b) Calculate the earliest start and latest finish time.
(c) Find the critical path and expected duration.

- Q4. (a) What is Post Project Evaluation? Discuss the importance of Post Project Evaluation.
(b) Explain the different forms of organizational structure.

- Q5. "Site selection for a project is an important activity". In light of this statement, explain the factors which are taken into consideration while finalizing the plant location? Also discuss the location benefits for a project.

- Q6. Explain the various sources of risks involved in project management. What are the different tools and techniques used to mitigate or manage the risks?

- Q7. (a) What are the costs Components of a project? Also explain the significance of project cost analysis.
(b) Explain the different phases of project life cycle.

- Q8. Write short notes on (any three):

- (a) Project Crashing
(b) Role of Information Technology in Project Management
(c) Abandonment analysis
(d) PERT vs. CPM

P

Comments

c_i	L
0	17
2	10
5	12
3	5
3	9
0	0

$$E_1 \rightarrow 0$$

$$E_2 \rightarrow 0 + 2 = 2$$

$$E_3 \rightarrow 0 + 4 = 4$$

$$E_4 \rightarrow 0 + 3 = 3$$

$$E_5 \rightarrow \max(2+1, 4+6) \Rightarrow 10$$

$$E_6 \rightarrow \max(7+10, 5+3) \Rightarrow 17$$

$$L_6 \rightarrow 17$$

$$L_5 \rightarrow 17 - 7 \Rightarrow 10$$

$$L_4 \rightarrow 17 - 5 \Rightarrow 12$$

$$L_3 \rightarrow 10 - 6 \Rightarrow 4$$

$$L_2 \rightarrow 10 - 2 \Rightarrow 8$$

$$L_1 \rightarrow \min(8 - 2, 4 - 4, 12 - 3) = 0$$

END TERM EXAMINATION

FIFTH SEMESTER [BCOM(HONS)] JANUARY-FEBRUARY 2023

Paper Code: BCOM301

Subject: Income Tax Law and Practices

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 Briefly explain the following: (3x5=15)
(a) Agricultural Income
(b) Gross Total Income
(c) Previous Year
- Q2 What are the different incomes that does not forms the part of total income? Enumerate any 10 incomes with suitable examples? (15)
- Q3 From the following income of Mr. Laxman, compute the total taxable income for the assessment year 2022-23 if he is: (15)
I. An ordinary resident
II. A non-ordinary resident.
III. A non-resident of India.

S.NO.	PARTICULARS	AMT (IN RS.)
A.	Profit from business in Uganda received in India	1,00,000
B.	Income from business in America controlled from Kanpur	2,40,000
C.	Rent from house property situated in Agra received in London	1,20,000
D.	Income from business in Hyderabad controlled form Switzerland	2,20,000
E.	Rent from house property in Europe received there but later on remitted to India	1,00,000
F.	Interest from deposits with an Indian Company received in England	50,000

- Q4 Explain the term Capital gains as per Income Tax Act, 1961? Distinguish between long-term and short-term capital gain? Also explain the provision of 54B with regard to sale of agricultural land? (15)
- Q5 Mr. Ravi has a house property in Delhi. Compute the income from house property for assessment year 2022-23: (15)

Municipal Value	Rs. 90,000 P.A.
Fair rent	Rs. 1,10,000 P.A.
Standard rent	Rs. 1,00,000 P.A.
Municipal taxes paid	20% of Municipal Value
Interest on loan for the purchase of property	Rs. 30,000

The house property was let out w.e.f 1.04.2021 for Rs. 8000 p.m. which was vacated by the tenant on 30.09.2021, it remained vacant for 2 months. Then w.e.f 1.12.2021, it was let-out at Rs. 11,000p.m.

- Q6 Define set-off and carry forward of losses. Discuss the various provisions of set-off of losses and carry forward of losses? (15)

P.T.O.

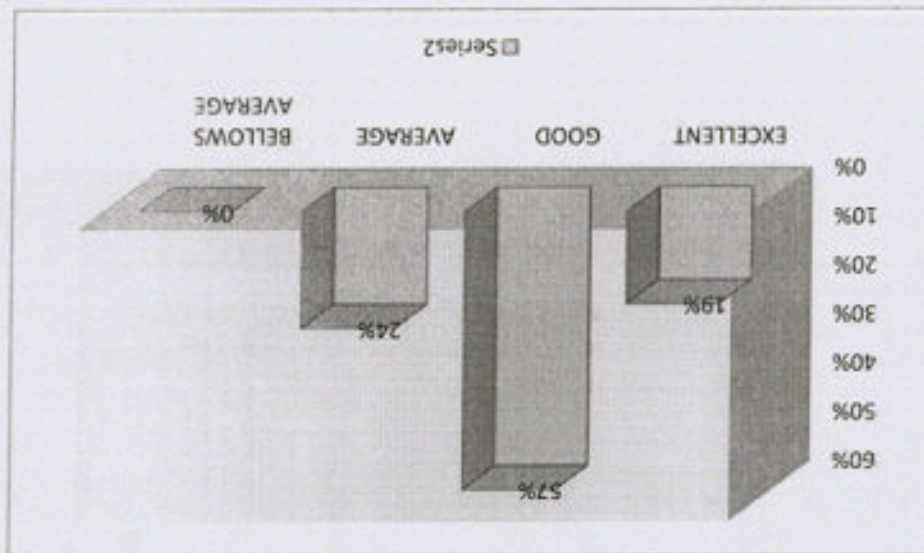
BCOM-301

P.h.

TABLE NO 4.15

Which grade you want to give of home loan schemes of your bank?

	NO.	%
EXCELLENT	7	19%
GOOD	21	57%
AVERAGE	9	24%
BELLOWS AVERAGE	0	0%
TOTAL	37	100%



Interpretation

Total Number of Respondents was 37.

19% persons give excellent grade of the bank.

57% persons give good grade to the bank.

Only 24% persons give average grade to the bank.

No one give below average grade to the bank

- Q7 (a) State the incomes on which tax must be deducted at source? (7.5)
(b) Define advance payment of tax? How is it computed? Explain the provisions of its payment? (7.5)
- Q8 Write a **short note** on the following: (3x5=15)
(a) Section 80C of Income Tax Act, 1961.
(b) Section 80D of Income Tax Act, 1961.
(c) Section 80U of Income Tax Act, 1961.

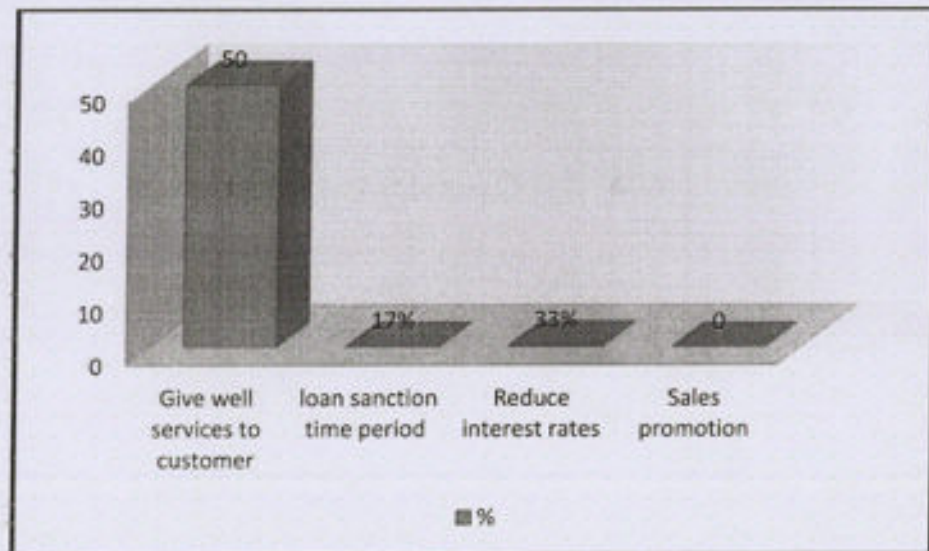
BCOM-301

P2/2

TABLE NO 4.16

Any suggestion that you want to give.....

	NO.	%
Give well services to customer	15	50
loan sanction time period	5	17%
Reduce interest rates	10	33%
Sales promotion	0	0
	30	100%



INTERPRITATION

Total respondent in suggestion is 30.

According to this graph 50% people said give well services to customer a,17 % said for time period, 33% said reduce interest rates, and no one said for sales promotion.

END TERM EXAMINATION

FIFTH SEMESTER [BCOM(HONS)] JANUARY-FEBRUARY 2023

Paper Code: BCOM303

Subject: Entrepreneurship Development

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 What do you mean by EDP? List out phases of EDPs.
- Q2 Explain in detail about role of entrepreneur in economic development?
- Q3 Explain SSI? Write the Steps for Starting Small-Scale Industries.
- Q4 What are the Entrepreneurial Initiatives in India- "Top Incubation Center"? Is there any entrepreneurial Initiatives in India? Mention it.
- Q5 What is the Role of Government in Supporting Entrepreneurship?
- Q6 What is Business Plan? How do you prepare Business Plan? Explain advantages of preparing Business Plan.
- Q7 Write notes on:
a) Discuss important environmental barriers to entrepreneurship?
b) What are advantages of Incentive and subsidies?
- Q8 Write short notes on:
a) Differentiate between Entrepreneur and Manager.
b) Briefly explain the theories of Entrepreneurial motivation.
c) What are the important factors to be considered during the selection of project?

CHAPTER - 06

BIBLIOGRAPHY

- **INTERNET**

- www.Hdfcbank.com

- www.Hdfcindia.com

- **BOOKS**

- "Research Methodology" -"C.R. Kothari"

- Financial Management-" D.K.Goyal"

- Financial accounting-"S.M. Maheshavari"

- Management accounting-"I.M.Panday"

- **JOURNALS**

- Joshi, S.S. (2013). Correlation and co-integration of BRIC countries' stocks markets. Indian journals of finance, 7(4) 42-48.

- Seth, N.,& Sharma, A. (2015). International Stocks Markets efficiency and integration. Journals of advanced in management research, 12(2), 88-106

END TERM EXAMINATION

FIFTH SEMESTER [BCOM] JANUARY-FEBRUARY 2023

Paper Code: BCOM305

Subject: Information Systems Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Why are information systems so essential for running and managing a business today? Justify the statement that "Business are running on palm now a days".
- Q2 Explain the various types of information system. Which information system is most suitable for supply chain management, give reasons to support your answer?
- Q3 Explain the importance of entity relationship model to understand a business process. Draw the ER diagram for inventory control system, feel free to take assumptions for your model.
- Q4 Explain the role and relevance of information system in decision making. How this information system is related to information technology?
- Q5 Explain the waterfall model for system development life cycle. What type of business will use such models?
- Q6 How you will carry out the cost benefit analysis for new product development using the quantitative approach. Assess the information required for the same.
- Q7 Explain the recent development in the field of information technology. How it is impacting the business, explain by taking any business process as example.
- Q8 Write a **short note** on the following
- File system vs DBMS
 - Primary Key vs Candidate key
 - Three SQL commands for DDL and DML



**LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES**

Lingaya's Lalita Devi Institute Of Management And
Sciences NAAC Accredited "A" Grade institute and
Approved under Section 2(f) of UGC Act 1956
Mandi Rd, near Chattarpur Metro Station Campus,
Mandi, New Delhi, Delhi 11004



Bachelor Of Arts In Journalism And Mass Communication
Subject: Film Appreciation Lab
Subject Code: 361

Submitted to: Mr. Saurabh Shukla
(Assistant Professor)

Submitted by: Saurav Gupta
Enrolment no.- 06819202420

END TERM EXAMINATION

SIXTH SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-304

Subject: Goods & Services Tax (GST)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 (a) Dhruv runs a travel agency which is engaged in booking tickets of domestic and international flights. During the month of May, 2023, he has given the following information:

Cases	Basic fare	Other charges
Domestic ticket	₹ 2,79,000	8,000
International ticket	₹ 1,74,525	10,000

Calculate the value of taxable supply for the month of May, 2023.

- (b) A television is sold for ₹ 80,000 along with the barter of a karaoke music system that is manufactured by the recipient and the value of the karaoke music system is not known at the time of supply of the television. What is the value of supply if the value of the karaoke music system as determined under rule 30 is ₹ 20,000? (5+10=15)

- Q2 Describe the cases where the registration is mandatory under section 24 of the Central Goods and Services Tax Act, 2017? (15)

- Q3 (a) Distinguish between the departmental audit and special audit under the GST law.

- (b) Mr. Vivek is a registered person in Madhya Pradesh. The adjudicating authority passed a demand order to pay IGST of ₹ 20 lakhs for tax and ₹ 3 lakhs for interest. Mr. Vivek agrees for ₹ 4 lakhs, but for the remaining amount he wants an appeal to the Appellate Authority. You are required to calculate the amount of pre-deposit to appeal to the Appellate Authority. (10+5=15)

- Q4 What is blocked credit? What are its various cases under the CGST Act? (15)

- Q5 (a) How will you determine the place of supply of goods in case of domestic transactions?

- (b) XYZ Finance, a non-banking financial company, supplies a service to Ms. Neha on 22.02.2023 and the invoice is raised on 16.04.2023. The cheque is received on 28.03.2023, but entered in books on 3.04.2023 and deposited into the bank. It was cleared on 5.04.2023. Determine the time of supply. (8+7=15)

03.04.2023

P.T.O.

Comm in
30/04/23

Notice
Comm on
higher
part

BCOM-304
P1/2

Q6 What is the scope of supply under the CGST Act? (15)

Q7 BDI Bank furnishes you the following information for the month of December, 2022. You are required to calculate the input tax credit available to BDI Bank under the two options given by section 17(4) of the CGST Act. Assume that no common inputs are used neither for exempt supply nor non-business purposes. (15)

Particulars	CGST (in ₹)	SGST (in ₹)
Food and beverages	5,000	5,000
Membership fees for a gym facility for the employees	3,000	3,000
Health insurance premium of the employees paid	20,000	20,000
Input service from YTL Bank (having different PAN)	10,000	10,000
Input service from UPL Bank (having the same PAN)	4,000	4,000
Inward supplies from a registered supplier	18,000	18,000
Inputs used for non-business purpose	2,000	2,000
Inputs used for exempt supply	9,000	9,000
Total	71,000	71,000

Q8 Explain the following: (5+5+5=15)

- Eligibility and conditions of availing the composition levy.
- Tax rates applicable in case of composition scheme.
- Restrictions in the case of composition levy.

Commissioner

BCOM-304

P2/2

END TERM EXAMINATION

SIXTH SEMESTER [B.COM(HONS)] JUNE-JULY 2023

Paper Code: BCOM-320

Subject: International Business Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 • Explain the term 'International Business'. What are the objectives for a firm to go for International Business? Discuss some of the challenges involved in International Business.
- Q2 • What is meant by 'International Competitive Advantage'? Explain the factors that determine the competitive structure of an industry.
- Q3 • What is the rationale behind Globalisation? Discuss the dangers which Globalisation may pose to developing countries like India.
- Q4 • Differentiate between FDI & FPI. How relevant is FDI for the success of "Make in India" campaign of Government of India.
- Q5 • Discuss various theories of 'International Business'. Which theory, do you think, has practical application? Give suitable examples.
- Q6 • What are the major issues in Global Human Resource Management? What do you understand by multicultural management?
- Q7 • What are cross-border mergers and acquisitions? Explain recent trends in cross-border mergers and acquisitions.
- Q8 • What is meant by country risk? Why is it necessary for a global firm to evaluate country risk? Give a suitable classification of country risk.
