

END TERM EXAMINATION**FIRST SEMESTER [BCOM] DEC 2025****Paper Code: BCOM-101****Subject: Financial Accounting****(BATCH 2025)****Time: 3 Hours****Maximum Marks: 60****Note: Attempt all questions as directed. Internal choice is indicated.**

- Q1** Attempt **any Four** of the following questions: (4×5=20)
- Functions of Accounting
 - Inflation Accounting
 - Bank Reconciliation
 - Concept of Revenue Recognition
 - Weighted Average method of Inventory Accounting
 - Cash Flow Statement
 - Accounting Process
 - Capital Receipts v/s Revenue Receipts

- Q2** From the following business transactions, Prepare the Journal entries, Ledger account and Trail balance for the month of September 2025 in the books of Mr. Raman; (10)

September	Transaction
6th	Mr. Raman started business with 80,000
11th	Bought Furniture from Modern Wooden Pvt. for 10,000
13th	Purchased goods for cash 25,000
15th	Purchase stationary for Rs. 9,000 from Bliss Stationary Mart
17th	Sold Goods to Mr. Preet for Rs. 25,000
19th	Cash sales 50,000
23rd	Goods returned by Mr. Preet for Rs. 5,500
25th	Bought Machinery for Rs. 5,00,000, made payment by cheque, discount received 1%

OR

- Q3** Discuss the key accounting concepts and conventions that guide the preparation and presentation of corporate financial statements. (10)
- Q4** Enter the following transactions of the Beta Consultancy in Cash Book with three columns as on 31st December 2024: (10)
- 2024 Dec. 1 Cash in hand Rs 35,000
 - 2024 Dec. 1 Bank Rs 12,000
 - 2024 Dec. 3 Received a cheque from A Rs 2,800 and allowed him discount of Rs 400
 - 2024 Dec. 10 Withdrew from bank for office use Rs 8,000
 - 2024 Dec. 12 Paid B/P by cheque Rs 5,000
 - 2024 Dec. 15 B/R from Ram. Rs 25,000: Discounted it, crediting with bank Rs 24,000
 - 2024 Dec. 20 Issued a cheque for Petty Cashier Rs 1,500
 - 2024 Dec. 27 Paid to Gupta by cheque Rs 9,200; discount received Rs 300
 - 2024 Dec. 29 Made cash-sales Rs 9,500

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OR

- Q5** From the following information of M/s Kidz Toys, Prepare Trading & Profit and Loss Account and Balance Sheet for the year ending 31st March 2025. (10)

Particulars	Dr. (Rs)	Particulars	Cr. (Rs)
Stocks (1.4.24)	13,800	Capital	65,000
Purchases	52,000	Sales	74,400
Wages	4,000	Purchase return	1,500
Sales Return	2,400	Discount	450
Land & Building	40,000	Creditors	6,500
Plant & Machinery	24,500	Interest	600
Debtors	5,250	Commission	700
Cash in Hand	8,750	Bank Loan	26,000
Office Rent	2,200		
Postage Charges	400		
Insurance Premium	1,500		
Freight Charges	1,400		
Fuel and Power	2,450		
Furniture	4,500		
Motor Car	12,000		
	1,75,150		175,150

Adjustments;

- Closing stock as on 31st March 2025 is Rs. 25,000
 - Write off depreciation on furniture 10% and Plant & Machinery 20%
 - Wages outstanding amounted to Rs. 650 and rent outstanding was Rs 200
 - Pre-paid Insurance amounted to Rs 300
 - Bad debts write off by Rs 500.
- Q6** Compare the impact of FIFO and LIFO on income measurement when prices are fluctuating in the market. (10)
- OR
- Q7** Z Co. Ltd. purchased a machine on 1st April, 2018 for Rs 1,50,000. On October 1, 2019 another machine was purchased for Rs 1,30,000. On October 1, 2020 the first machine was sold for Rs 1,20,000. On the same date, another machine was purchased for Rs 1,20,000. On October 1, 2021 the second machine was sold for Rs 90,000. Rate of depreciation was 10% on original cost annually on 31st March. Prepare Machine Account for the years ending 31st March, 2019, 2020, 2021, and 2022 using Diminishing Balance method. (10)
- Q8** "CSR strategies and sustainability accounting is the effective tool for promoting corporate transparency and driving long-term value creation" Evaluate the given statement. (10)
- OR
- Q9** Discuss the integration of Green Accounting with financial decision-making and business strategy. (10)

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FIRST SEMESTER [B.COM] DECEMBER 2025

Paper Code: BCOM-103

Subject: Business Economics

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal choice is indicated.

- Q1 Attempt **any four** of the following questions: (4x5=20)
- (a) Differentiate between incremental cost and marginal cost with examples.
 - (b) Explain the economic rationale behind the law of equi-marginal utility.
 - (c) Discuss any two limitations of the indifference curve approach.
 - (d) "Elasticity of demand depends on time period". Explain.
 - (e) Why is the long-run average cost curve typically L-shaped?
 - (f) Explain the concept of excess capacity under monopolistic competition.
 - (g) Differentiate between price rigidity and price leadership in Oligopoly.
 - (h) State any two limitations of using GDP as a measure of economic welfare.
- Q2 Explain the basic problems of an economy and discuss how different economic system attempt to solve them. (10)
- OR**
- Q3 Derive the demand curve using cardinal approach. (10)
- Q4 Define Elasticity of Demand. Discuss any three types of elasticity with suitable examples. (10)
- OR**
- Q5 What is Demand Forecasting? Explain its need and any two techniques used in forecasting. (10)
- Q6 Explain the Law of Variable Proportions with the help of a diagram. (10)
- OR**
- Q7 Distinguish between short-run and long run cost curves and show their relationship. (10)
- Q8 What are the main features of Monopoly and Monopolistic Competition? Compare the two. (10)
- OR**
- Q9 Explain the scope and significance of Macroeconomics in business decision-making. (10)

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FIRST SEMESTER [B.COM] DECEMBER 2025

Paper Code: BCOM-105

Subject: Business Mathematics

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal choice is indicated.

- Q1 Attempt **any four** of the following questions: (4x5=20)
- (a) Find the sum of the first 12 terms of the A.P : 1, 5, 9, 13,.....
 - (b) Describe the Euler's theorem on Homogeneous Function.
 - (c) What is Price elasticity of demand?
 - (d) Where the shadow price is used?
 - (e) Explain the Consumer's and Producer's Surplus.
 - (f) Find the second order partial derivative of $Z = \log(x + y) + e^{xy^2}$.
 - (g) Find the maximum and minimum values of the function $f(x) = x^3 - 12x$.
 - (h) In a group of 7 men and 6 women, five persons are to be selected to form a committee so that at least 3 men are there in the committee. In how many ways can it be done?
- Q2 Find the sum of the following $8 + 88 + 888 + \dots$ n terms. (10)
- OR**
- Q3 Solve the following using Cramer's Rule: (10)
- $$\begin{aligned} X + Y + 2Z &= 4 \\ 9X + 2Y - 3Z &= 1 \\ X + Y &= 3Z \end{aligned}$$
- Q4 The price elasticity of demand for a commodity is p/x^3 . Find the demand function if the demand is 3 when the price is 2. (10)
- OR**
- Q5 A radio manufacturer finds that he can sell x radios per week at Rs. P each where, $p = 2(100 - x/4)$. His cost of production of x radios per week is Rs. $(120 + x^2/2)$. Show that his profit is maximum when the production is 40 radios per week. Also find the maximum profit per week. (10)
- Q6 A monopolist's demand function is $p = 16 - x^2$ where p is price per unit. If marginal cost function is $MC = 6 + x$, determine the Consumer Surplus. (10)
- OR**
- Q7 The marginal revenue (in thousand of rupees) function for a particular commodity is $4 + e^{-0.03x}$, where x denotes the number of units sold. Determine the total revenue from the sale of 100 units. It is given that $e^{-5} = 0.05$ (approx). (10)
- Q8 Solve the following LPP using the Simplex Method: (10)
- Maximize $Z = 3x + 5y$
- Subject to constraints
- $$\begin{aligned} x + 2y &\leq 8 \\ 3x + 2y &\leq 12 \end{aligned}$$
- And
- $$x, y \geq 0$$
- OR**
- Q9 What is Duality? Explain the relationship between a primal and its dual in Linear Programming Problem. (10)

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END TERM EXAMINATION

FIRST SEMESTER [B.COM] DEC 2025-JAN 2026

Paper Code: B.COM-109 Subject: English Language and Business Communication

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Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal choice is indicated.

Q1. Answer any four of the following questions: (4x5=20)

- a) Explain the difference between summarizing and paraphrasing, a business memo.
- b) Explain the importance of chronemics and proxemics, and their impact on business communication.
- c) Explain the key areas and risks of legal issues in communication.
- d) The significance of pauses and pitch in building speaking fluency.
- e) Explain the communication challenges when managing a Virtual Team.
- f) Briefly explain the uses and importance of social media for business development.
- g) The importance of Grievance Redressal communication with employees.
- h) Explain the difference between mediation and arbitration in conflict resolution.

Q2. "Communication is merely the transfer of information from one point to another." Do you agree or disagree? Justify your stance by explaining the meaning and importance of communication in a modern business context, highlighting why it is considered a two-way process. (10)

OR

Q3. "The Annual General Meeting (AGM) notice circulated by a company uses excessively complex legal jargon, minute font size, and is over ten pages long." In light of this statement, explain the 7Cs of effective communication. Also, explain the negative impact of the aforementioned notice and suggest how it can be revised. (10)

Q4. "In global business, simply translating the language is enough to ensure cross-cultural communication success." Critically evaluate this statement. Discuss the importance of non-verbal communication and cultural norms as cross-cultural issues that can significantly affect the success of communication, even if the language is translated correctly. (10)

OR

Q5. "An HR executive accidentally forwards an internal email containing sensitive salary information of a few senior employees to an external vendor. The executive immediately recalls the email, but is unsure of the potential repercussions." Identify the primary ethical and legal issue involved, and briefly explain the concept of confidentiality. What immediate action and long-term protocol changes would you recommend to the firm to prevent such a breach of data privacy? (10)

Q6. Briefly explain the difference between articulation and fluency in the context of oral communication. Suggest various techniques, a student can use to improve their confidence while delivering a presentation. (10)

OR

Q7. "The purpose of internal communication isn't telling people what to do, it's to create a shared understanding and meaning. Only then can employee align themselves to a company's purpose." Critically analyse this statement, explain the purpose and importance of circulars, notices, agendas, and minutes of meeting. (10)

Q8. Discuss the role of internal communication in managing employee expectations and improving employee retention. Also, along with examples, explain the various methods that ensures upward communication from employees reaches the management. (10)

OR

Q9. Using the example of a bank offering credit cards, explain how Customer Relationship Management (CRM) communication strategies leverage customer data to send personalised communication. Also, briefly explain an example of a communication channel used in CRM. (10)

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END TERM EXAMINATION

FIRST SEMESTER [B.COM] DECEMBER 2025

Paper Code: BCOM-111

Subject: Computer Applications for
Commerce

(2025 ONWARDS)

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal choice is indicated.

- Q1 Write short notes on **any four** of the following:- (4x5=20)
- (a) Explain the main parts of a computer system and their functions?
 - (b) Differentiate between LAN and WAN?
 - (c) Mobile hardware devices and their types?
 - (d) Application of payment gateways in e-commerce?
 - (e) Mail Merge and its uses in Word Processing?
 - (f) ERD (Entity Relationship Diagram) in database design?
 - (g) Normalization and its importance in RDBMS?
 - (h) Security issues in Information Technology?
- Q2 Explain the components of computer hardware with suitable examples? Also, discuss computer configuration and the role of servers in networking? (10)
- OR**
- Q3 Describe various types of networks such as LAN, WAN, WWW, and Wireless networks. Explain their applications in real-life scenarios? (10)
- Q4 Describe the features and facilities of Word Processing software? Also, explain Mail Merge and macros with suitable examples? (10)
- OR**
- Q5 Explain the use of PowerPoint and Spreadsheet tools in business applications? Also, discuss charts, graphs, and commonly used mathematical and statistical functions with suitable examples? (10)
- Q6 Explain RDBMS concepts and terminology? Also, discuss data modeling using ERD and database design through normalization with suitable examples? (10)
- OR**
- Q7 Describe the process of creating databases and tables in any DBMS? Also, explain queries, reports, and macros with suitable examples? (10)
- Q8 Discuss the applications of Information Technology in banking, online banking systems, insurance, and financial systems with suitable examples? (10)
- OR**
- Q9 Explain the role of Information Technology in education, healthcare, and entertainment with suitable examples? Also, discuss major security issues related to IT with suitable examples? (10)

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FIRST SEMESTER [B.COM] DECEMBER-2025

Paper Code: B.COM-113

Subject: Indian Knowledge Systems

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all question as directed. Internal choice is indicated.

- Q1 Attempt **any four** of the following questions: (4x5=20)
- Define the term Indian Knowledge Systems.
 - What is the importance of the Vedas in Indian knowledge systems?
 - Explain the concept of Vasudhaiva Kutumbakam.
 - What is Swadharma? Also explain its significance in Indian philosophy.
 - Define the term Vastu Shastra and also discuss its relevance in modern era.
 - What is the role of Astronomy in Indian knowledge systems?
 - What is the significance of Indian Music and Dance in the cultural tradition of India?
 - Discuss in detail concept of Maya (Illusion) in Advaita Vedanta.
- Q2 What do you mean by Indian Knowledge Systems? Also discuss evolution of Indian culture through different stages of civilization. (10)
- OR**
- Q3 Discuss in detail major components of Indian knowledge systems with suitable examples. (10)
- Q4 Explain the concept of Karma. Also explain its implications for managers and corporate life. (10)
- OR**
- Q5 Differentiate between religion and spirituality in the context of Indian philosophy. (10)
- Q6 What is TKDL (Tradition Knowledge Digital Library)? Also explain its purpose in detail. (10)
- OR**
- Q7 Discuss in detail relevance of Arthashastra in today's modern era. (10)
- Q8 Explain in detail contribution of Indian engineering and technology to modern science. (10)
- OR**
- Q9 Define the term Astronomy. Also discuss the principles of Indian architecture and town planning. (10)

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