

(Please write your Exam Roll No.)

Exam Roll No. 03461188824

END TERM EXAMINATION

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

Paper Code: BCOM-201

Subject: Cost Accounting

Time: 3 Hours

Maximum Marks: 60

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

(5×4=20)

Q1. Write short note on **any four**:

- Activity-Based Costing (ABC)
- Job Costing vs Batch Costing
- Over-Absorption and Under-Absorption of Overheads
- Time Rate vs Piece Rate Systems of Wage Payment
- Cost classification
- Normal Loss, Abnormal Loss & Abnormal Gain

Q2. Explain the concept of Just in Time (JIT) inventory control and its benefits. (10)

OR

Q3. How is Economic Order Quantity (EOQ) calculated? Discuss its importance in inventory management. (10)

Q4. Discuss the treatment of over- and under-absorption of overheads. (10)

OR

Q5. What is the Rowan & Halsey Plan? How is it applied in incentive schemes? (10)

Q6. How is cost determined in process costing? Explain with an example. Explain inter-process costing and its significance in profit ascertainment. (10)

OR

Q7. Define normal loss and abnormal loss in costing. (10)

Q8. What are the stages and flow of costs in Activity-Based Costing (ABC)? (10)

OR

Q9. A construction company undertakes a contract worth ₹20,00,000. The following data is available: Material issued: ₹5,00,000, Wages paid: ₹4,00,000, Overheads: 20% of wages, Plant installed on-site: ₹2,00,000, Depreciation on plant: 10%, Work certified: ₹12,00,000, Work uncertified: ₹1,00,000, Cash received: 80% of work. Certified. **Calculate:** Contract Cost, Notional Profit, Profit to be transferred to P&L account (10)

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END TERM EXAMINATION

THIRD SEMESTER [B.COM(H)] DEC 2025-JAN 2026

Paper Code: BCOM-203

Subject: Business Laws

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)
- (a) Difference between void contract and void agreement
 - (b) Consensus ad idem
 - (c) Rights of an unpaid seller against the goods
 - (d) Circumstances when condition is to be treated as warranty
 - (e) Contents of a prospectus
 - (f) Annual General Meeting of a company
 - (g) Essential elements of bill of exchange
 - (h) Inland and foreign instruments
- Q2. Write short note on (4×2.5=10)
- (a) Difference between Fraud and Misrepresentation
 - (b) Unlawful and illegal agreements with example
 - (c) Remedies to aggrieved party in case of breach of contract
 - (d) Difference between indemnity and guarantee
- Or**
- Q3. (a) 'A contract without consideration is void'-Comment. (4)
(b) Explain legal provision of quasi contract. (6)
- Q4. What do you mean by sale under Sales of Goods Act 1930? What are the essentials elements of contract of sale? How sale is different from hire purchase agreement? (10)
- Or**
- Q5. (a) Explain the rules applicable in case of passing of property in specific goods. (6)
(b) What are the exceptions of 'Sale by non-owners'? (4)
- Q6. Explain doctrine of indoor management. What are the exceptions to the Doctrine of Indoor Management in Company Law? (10)
- OR**
- Q7. (a) Explain the Clauses in Memorandum of association. (4)
(b) What are the key consideration while structuring the remuneration of directors in a company. (6)
- Q8. Explain objectives and significance of Consumer Protection Act, 2019 (10)
- Or**
- Q9. What do you mean by endorsement, Explain essentials of a valid endorsement? Also explain types of endorsement (10)

END TERM EXAMINATION

THIRD SEMESTER [B.COM] DECEMBER-2025

Paper Code: B.COM-205

Subject: Business Research Methods

Time: 3 Hours

Maximum Marks: 60

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

- Q1 Attempt **any five** of the following questions. (4x5=20)
- a Differentiate between inductive and deductive reasoning in research
 - b A researcher studying "employee motivation and productivity" claims to use both explanatory and descriptive research. Justify whether this is possible.
 - c Compare and contrast primary and secondary data in terms of reliability, cost, and suitability for business decision-making.
 - d Suppose you are conducting a market research survey on customer loyalty in retail banking. Explain the steps you would take to design and pilot-test the questionnaire effectively.
 - e Discuss how measurement errors can affect the validity and reliability of a Likert scale.
 - f Explain with examples how the choice of sampling method (random vs. non-random) could influence the outcome of a hypothesis test.
 - g You are required to write a research report on "The Effect of Digitalization on Employee Productivity." Identify the key elements you would include in the report layout and justify their significance.
 - h Discuss the importance of maintaining ethical standards in research reporting. How could violations of research ethics affect the credibility of business research?
- Q2 Critically evaluate the different types of research designs (exploratory, descriptive, causal) and discuss how each can be applied in analyzing consumer behavior for a new product launch. (10)
- OR**
- Q3 A researcher aims to investigate "the relationship between leadership style and employee retention." Explain the entire process of developing a research problem and hypothesis for this study. (10)
- Q4 Discuss in detail the relative merits and demerits of qualitative and quantitative data collection methods in the context of organizational behavior research. (10)
- OR**
- Q5 Compare different secondary data sources available in India (like RBI, NSSO, and data.gov.in) and discuss their utility and challenges in business research. (10)

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- Q6 "Reliability and validity are the backbone of measurement in research." Critically examine this statement and provide an example of how each can be tested empirically. (10)
- OR**
- Q7 Explain and differentiate between nominal, ordinal, interval, and ratio scales. Discuss how incorrect choice of scale can lead to errors in data interpretation. (10)
- Q8 Examine the ethical considerations in business research, including plagiarism, data fabrication, and misrepresentation. Suggest mechanisms to prevent such unethical practices in academic research. (10)
- OR**
- Q9 Explain the essential components of a good business research report. How does each section contribute to ensuring clarity and coherence in presentation? (10)

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END TERM EXAMINATION

THIRD SEMESTER [B.COM(HONS)] DEC 2025-JAN 2026

Paper Code: BCOM-207

Subject: Banking Operations

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) Write a short note on Small Finance Banks.
 - (b) What is home banking?
 - (c) How do banks ensure customer data protection?
 - (d) What is the role of the Insolvency and Bankruptcy Code in managing NPAs?
 - (e) Define sustainable banking finance.
 - (f) Define a cheque and explain its features.
 - (g) What are the applications of AI in banking?
 - (h) Explain the role of block chain technology in fraud detection.
- Q2 Discuss the impact of global financial crises on Indian banks and explain how Basel norms address these challenges? (10)
- OR**
- Q3 Explain the structure and functions of banks in India. How do foreign banks differ from domestic banks? (10)
- Q4 Describe various electronic fund transfer systems in India. Compare NEFT, RTGS, IMPS, and UPI. (10)
- OR**
- Q5 Analyze the rise of digital wallets and contactless payments in India's banking landscape. (10)
- Q6 Discuss the role of artificial intelligence and machine learning in fraud detection in banks. (10)
- OR**
- Q7 Explain how blockchain technology is transforming banking operations. (10)
- Q8 Explain the principles of loan sanctioning and discuss the types of loans offered by banks. (10)
- OR**
- Q9 What are NPAs? How are they managed under the Insolvency and Bankruptcy Code? (10)

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END TERM EXAMINATION

THIRD SEMESTER [B.COM] DECEMBER 2025

Paper Code: BCOM-211

Subject: Design Thinking & Innovation

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) What are the tools and techniques of prototyping used in product or service design? Illustrate with examples.
 - (b) Explain the concept of intrapreneurship and entrepreneurship with examples from commerce?
 - (c) Compare the traditional and innovative design processes with suitable business examples.
 - (d) Explain the concept of ergonomics and its impact on product design
 - (e) What is a Business Model Canvas? Discuss its components.
 - (f) Explain with case examples how design has transformed business strategies in recent years
 - (g) Explain the role of multidisciplinary collaboration in the design process
 - (h) Explain the importance of Intellectual Property Rights (IPR) in business innovation.
- Q2 Explain the Lean Startup approach and its relevance to design-led innovation. (10)
- OR**
- Q3 Define Design Thinking. Explain its origin, philosophy, and relevance in commerce. (10)
- Q4 What is brainstorming? Discuss its techniques and importance in ideation. (10)
- OR**
- Q5 Explain how design thinking supports the United Nations' Sustainable Development Goals (SDGs). (10)
- Q6 Explain how life-cycle assessment (LCA) aids sustainable product innovation. (10)
- OR**
- Q7 Explain Empathy and its relevance in design thinking. Discuss how Empathy Mapping helps in understanding customer journeys. (10)
- Q8 Discuss the relationship between sustainability and customer loyalty. Discuss semantics and its impact on consumer perception in design. (10)
- OR**
- Q9 Explain the role of storytelling in the design thinking process for business communication. (10)

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END TERM EXAMINATION

THIRD SEMESTER [BA(LA)/B.COM/B.SC. (C/P/M)] DECEMBER 2025

Paper Code: BALA-215

Time: 3 Hours

Subject: Human Rights

Maximum Marks: 60

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

- Q1 Attempt **any four** of the following questions:- (4x5=20)
- Positive and Negative Rights
 - Universality of Human Rights
 - Difference between ICCPR and ICESCR
 - ASEAN Declaration of Human Rights
 - UN System and Human Rights
 - Different Human Rights Conventions
 - Human Rights Council
 - Latin American human rights system
- Q2 Define Human Rights. Discuss in detail the philosophical and historical foundations of Human Rights. (10)
- OR
- Q3 Critically explain the theory of The Three Generations of Rights. (10)
- Q4 How does the UN Charter provide for the provisions on Human rights? Discuss in detail the features of the UN Declaration of Human Rights (1948). (10)
- OR
- Q5 Evaluate the evolution of Human Rights provisions in UN System. (10)
- Q6 Examine the role of the UN Human Rights Council in protecting the rights of ethnic, religious, and linguistic minorities. (10)
- OR
- Q7 Critically analyse the role of the United Nations as a coordinating platform for IGOs and INGOs in global governance. (10)
- Q8 Discuss the European Convention on the Protection of Human Rights 1950 and institutions. (10)
- OR
- Q9 Analyse the significance of the African Union in shaping a regional human rights framework in Africa. (10)

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