*(Please write your Exam Roll No.)* *Exam Roll No. ......................*

# END TERM EXAMINATION

**SECOND SEMESTER [BCOM(HONS)] MAY-JUNE-2025**

| | |
|---|---|
| *Paper Code: BCOM-106* | *Subject: Global Business Environment* |
| *Time: 3 Hours* | *Maximum Marks: 60* |

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

Q.1. Attempt **any four** of thefollowing questions. (4x5=20)

a) Domestic business versus international business
b) Types of trade barriers
c) GATT
d) Ethical issues in global business
e) Monetary policy in global context
f) Difference between fixed and floating exchange rates
g) Role of culture in success of business
h) Significance of Hofstede's cultural dimensions

Q2. Explain the competitive advantage theory for world trade. (10)

**OR**

Q3. Business environment of a country comprises the forces wielded by political, economic and legal factors. Explain. (10)

Q4. Bring out the functions and objectives of WTO. (10)

**OR**

Q5. Comment on any two theories of FDI given below: (2x5=10)
(a) Product life cycle theory
(b) Eclectic Paradigm
(c) Internationalization approach

Q6. What is economic environment? How is the economic environment of host country important for an international manager? (10)

**OR**

Q7. What are the items listed in the current and the capital account in the structure of balance of payments? (10)

Q8. International managers need to imbibe multi-cultures. He or she should acclimatize culture of the host country. Discuss. (10)

**OR**

Q9. What are the strategies for human resource management in global companies? (10)

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# END TERM EXAMINATION

SECOND SEMESTER (BCOM) MAY-JUNE 2025

| Paper Code: BCOM-104/BCOM-108 | Subject: BUSINESS STATISTICS |
|---|---|

Time: 3 Hours Maximum Marks: 60

***Note: Attempt all questions as directed. Internal Choice is Indicated.***

Q1. Attempt any Four of the following questions (Not exceeding 150 words): **(4x5=20)**

(a) Explain geometric mean with formula
(b) Differentiate between quartile deviation and standard deviation
(c) What is probability distribution function?
(d) What are the properties of normal curve?
(e) What is correlation coefficient
(f) What are the limitations of regression analysis
(g) What are the components of time series?
(h) What are index numbers? Why are they used in Business?

Q2. Briefly explain Measures of Central Tendency. **(10)**

**OR**

Q3. Calculate mean, standard deviation and its coefficient for the following data:

| Wages | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 |
|---|---|---|---|---|---|---|---|---|
| No.of Workers | 12 | 30 | 65 | 107 | 157 | 202 | 220 | 230 |

**(10)**

Q4. (A) Find the probability of getting a 'King' or a 'Queen' in a single draw from a well-shuffled pack of playing cards.

(B) Two unbiased dice are thrown. Find the probability that the total numbers on the dice is greater than 8. **(5+5=10)**

**OR**

Q5. (A) A coin is tossed twice and the four possible outcomes are assumed to be equally likely. If E is the event "both head and tail have occurred", and F is the event "at most one tail is observed", find P(E), P(F), P(E/F) AND P(F/E).

(B) A company makes electric toys. The probability that an electric toys is defective is 0.01. what is the probability tat a shipment of 300 toys will contain exactly 5 defective toys? **(5+5=10)**

Q6. The table below shows a Verbal Reasoning test score, x and an English test score, y, for each of a random sample of 8 children who took both tests.

| Child | A | B | C | D | E | F | G | H |
|---|---|---|---|---|---|---|---|---|
| x | 112 | 113 | 110 | 113 | 112 | 114 | 109 | 113 |
| y | 69 | 65 | 75 | 70 | 70 | 75 | 68 | 76 |

Calculate the value of the product moment correlation coefficient between the scores in Verbal Reasoning and English. Comment briefly, in context, on the result obtained. **(10)**

P- 1/2

P.T.O.

OR

Q7. Explain the assumptions of regression. (10)

Q8. Calculate trend values by the method of least squares and estimate sales for 2024 (10)

| Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|
| Sale in Rs | 800 | 900 | 920 | 930 | 940 | 980 | 930 |

OR

Q9. Explain different types of Index numbers, how are they constructed, Explain with examples. (10)

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# END TERM EXAMINATION

FIRST SEMESTER [B.COM (HONS.)] MAY-JUNE 2025

**Paper Code: BCOM-110** **Subject: Business Analytics**

**(Batch 2024 Onwards)**

**Time: 3 Hours** **Maximum Marks: 60**

**Note: Attempt all questions as directed. Internal Choices are indicated.**

Q1 Write short notes on **any four** of the following: **(4x5=20)**

(a) Data Driven modeling techniques
(b) Supervised learning techniques
(c) Business Analytics
(d) Erroneous values and its identification techniques
(e) Logistic Regression
(f) Look-up functions
(g) What if analysis functions
(h) Pivot tables and charts

Q2 Discuss the types of business decision models and the importance of data to it, with suitable examples from the business domain? **(10)**

**OR**

Q3 Explain the role played by the analyst in the business analytics model with a suitable example? **(10)**

Q4 Explain the concept of data validation and its types with suitable examples? Also explain how it helps in maintaining the data integrity and consistency? **(10)**

**OR**

Q5 Differentiate between data exploration and data visualization with suitable examples? Also, highlight data visualization preference scenario? **(10)**

Q6 Explain the various visual techniques used for identifying the missing data with suitable examples? Also, highlight the missing data attributes by each? **(10)**

**OR**

Q7 Discuss the various steps involved in outlier management? Also explain the various techniques used for the outlier treatment with examples? **(10)**

Q8 Define the concept of predictive models and its types with suitable business use case of each? **(10)**

**OR**

Q9 Discuss the role of logic and data driven techniques in modern business decision making with suitable examples? Also, highlight the limitation or drawbacks, if any? **(10)**

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# END TERM EXAMINATION

**SECOND SEMESTER [BCOM] MAY-JUNE 2025**

| Paper Code: BCOM-102 | Subject-Corporate Accounting (C) |
|---|---|

Time: 3 Hrs. Maximum Marks: 60

**Note: Attempt all questions as directed. Internal Choice is indicated.**

Q1 Attempt **any four** of the following questions: (4x5=20)

a) Define preference shares and state how they are redeemed.

b) Define One Person Company and explain its basic accounting requirements.

c) Define purchase consideration and list its components.

d) XYZ Ltd. forfeited 300 shares of ₹10 each, issued at par, on which ₹6 was paid. These shares were reissued at ₹9 per share. Pass journal entries for forfeiture and reissue.

e) What is XBRL? State its advantages in financial reporting.

f) How does automation/software influence accuracy in the preparation of financial statements?

g) A Ltd. and B Ltd. are amalgamated into C Ltd. The Balance Sheets of both companies show: Total Assets of A Ltd.: ₹12,00,000; Liabilities: ₹4,00,000; Total Assets of B Ltd.: ₹8,00,000; Liabilities: ₹3,00,000; C Ltd. issues shares at ₹10 each to discharge consideration. Prepare the opening Balance Sheet of C Ltd.

h) Calculate Net Cash Flow from Operating Activities from the following information: Net Profit before Tax: ₹2,00,000; Depreciation ₹30,000; Loss on Sale of Machine ₹10,000; Increase in Inventory ₹20,000; Decrease in Trade Payables ₹10,000; Tax Paid: ₹50,000

Q2. Explain the conditions for buy-back of equity shares. (10)

**OR**

Q3. Describe the steps involved in the alteration and reduction of share capital. (10)

Q4. Prepare a format of "Cash Flow Statement" under indirect method. (10)

**OR**

Q5. Given the following information, prepare a Balance Sheet as per Schedule III: Equity Share Capital: ₹10,00,000; Reserves & Surplus: ₹3,00,000; Long-term Borrowings: ₹4,00,000; Trade Payables: ₹1,50,000; Inventories: ₹2,00,000; Trade Receivables: ₹1,00,000; Cash and Cash Equivalents: ₹1,50,000; Fixed Assets: ₹6,00,000; Other Current Assets: ₹2,00,000 (10)

Q6. What is amalgamation in the nature of purchase? Differentiate between amalgamation in the nature ofmerger and amalgamation in the nature of purchase. (10)

**OR**

Q7. Explain the meaning of purchase considerations. What are the various methods for the calculating of purchase consideration? (10)

P.T.O

Q8. Describe the constituents of Annual Report and how it is different from financial statements (10)

**OR**

Q9. A company failed to file its annual return within 30 days. If the late filing fee is ₹100 per day and the return was filed after 50 days, calculate the total penalty. Also, mention the steps involved in e-filing under MCA. (10)

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# End Term Examination

SECOND SEMESTER [B.COM] MAY-JUNE 2025

| | |
|---|---|
| Paper Code: B.COM-108 | Subject: Academic English Writing and Creative Writing |
| 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) Characteristics of Academic writing

(b) Characteristics of writing for popular Media

(c) Steps of arriving at a Research question

(d) Scheme of Chapterization

(e) Different forms of Creative writing

(f) Guidelines for writing Poetry

(g) Characteristics of Contemporary creative writing

(h) Web content and blog writing

Q2. What is purpose of a Literature review in research? What are the different kinds of literature reviews? (10)

OR

Q3. What is the purpose of an editorial writing? What is the process of crafting an editorial? (10)

Q4. What are stages of writing a dissertation? Explain in detail all the steps in the process of submission of a dissertation. (10)

OR

Q5. What are the different kinds of research methodologies? Elaborate on the steps of Data analysis. (10)

Q6. What are the steps of research for creative writing? (10)

OR

Q7. What are the different components of fiction writing. What are the characteristics and guidelines for writing a short story, Essay, Novella, Fable, Biography, Memoire and Travelogues. (10)

Q8. Explain the importance of close reading and literary criticism in shaping a writer's creative work. How do tools such as library research and digital archives contribute to planning essays, presentations, and creative assessments? (10)

OR

Q9. Compare and contrast traditional publishing, independent publishing, and self-publishing. What are the key advantages and disadvantages of each model for a new creative writer? (10)

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BCOM-108

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# END TERM EXAMINATION

SECOND SEMESTER [B.COM] JUNE 2025

| | |
|---|---|
| *Paper Code: BCOM-112* | *Subject: Digital Technolgies for Commerce (Basics of AI & ML)* |
| *Time: 3 Hours* | *Maximum Marks: 60* |

***Note: :Attempt all Questions as directed. Internal Choices are indicated***

**Q1.** Write short notes on **any Four** of the following: **(4x5=20)**

(a) Logistic regression
(b) EDA
(c) Reinforcement learning
(d) Unsupervised learning
(e) ROC-AUC Curve
(f) k-NN
(g) Decision Tree
(h) RNN

**Q2.** Discuss the evolution of Artificial Intelligence (AI) and its ethical concerns like fairness, privacy, and accountability with suitable examples? **(10)**

**OR**

**Q3.** Explain the emerging trends in the Artificial Intelligence (AI) and Machine Learning (ML) with real world use cases? **(10)**

**Q4.** Explain the concept of data and its types with suitable examples? Also, highlight the features making these data types unique? **(10)**

**OR**

**Q5.** Discuss the concept of data processing techniques with examples? Also, explain the normalization, scaling and encoding of categorical variables? **(10)**

**Q6.** Explain the concept of clustering technique and how to implement it in customer segmentations with suitable examples? **(10)**

**OR**

**Q7.** Discuss the concept of model evaluation with examples? Also, explain the confusion matrix relevance to it? **(10)**

**Q8.** Define the concept of neural network and its application in the image processing with suitable business use case? **(10)**

**OR**

**Q9.** Discuss the concept of natural language processing and some of its suitable use case that has revolutionized the domain of customer support services? **(10)**

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BCOM-112

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# END TERM EXAMINATION

SECOND SEMESTER [B.COM. (HONS.)] JUNE 2024

| | |
|---|---|
| **Paper Code: B.COM-108** | **Subjects: Business Statistics(c)** |
| **Time: 3 Hours** | **Maximum Marks: 60** |

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

Q1. a) From the following information find out

i) Which of the factory pays larger amount as daily wages

ii) What is the average daily wage of the workers of two factories

| | Factory A | Factory B |
|---|---|---|
| Number of Wage Earners | 250 | 200 |
| Average Daily Wages | Rs. 20 | Rs. 25 |

(4)

b) What are the mathematical properties of Arithmetic Mean. Explain its advantages and disadvantages (4)

c) The following table gives the ages in years of 800 persons. Find out the median age.

| | | | | |
|---|---|---|---|---|
| Age (in Years) | 20-60 | 20-55 | 20-40 | 20-30 |
| No. of Persons | 800 | 740 | 400 | 120 |
| Age (in Years) | 20-50 | 20-45 | 20-25 | 20-35 |
| No. of Persons | 670 | 550 | 50 | 220 |

(4)

Q2. a) The mean of 5 observations is 4.4 and the variance in 8.24. If three of the five observations are 1, 2, and 6, find the other two. (4)

b) If the S.D. of a series is 7.5, find the most likely value of mean deviation. (4)

c) For a group of 50 male workers the mean and standard deviation of their weekly wages are Rs. 63 and Rs. 9 respectively. For a group of 40 female workers, these measures are respectively Rs. 54 and Rs. 6. Find the S.D. for the combined group of 90 workers. (4)

Q3. a) Find the probability of getting the sum of 9 or 11 in a single throw of two dice.

b) From a set of 17 cards numbered 1to 17, one is drawn at random. Show that the chance that its number is divisible by 3 or 7 is 7/17.

c) A student applies for a job in two firms X and Y. The probability of his being selected in firm X is 0.7 and being rejected in firm Y is 0.5. The probability of at least one of his application being rejected is 0.6. What is the probability that he will be selected in one of the firms?

(4x3=12)

Q4. a) The mean and SD of a binomial distribution are 20 and 4 respectively. Calculate n, p, q.

b) A company makes electric toys. The probability that an electric toy is defective is 0.01. What is the probability that the shipment of 300 toys will contain exactly 5 defective toys (use poisson distribution).

c) In a normal distribution, 31% of the items are under 45 and 8% are over 64. Find the mean and standard deviation of the distribution.

(4x3=12)

P.T.O

BCOM-108

P/2

Q5. The ranks of 16 students in tests in 'Mathematics' and 'Statistics' were as follows.
(1,1), (2,10), (3,3), (4,4), (5,5), (6,7), (7,2), (8,6), (9,8), (10,11), (11,15), (12,9), (13,14), (14,12), (15,16), (16,13)

The two numbers within the brackets denotes the ranks of the same student in Mathematics and Statistics respectively. **(4x3=12)**

a) Calculate the rank correlation coefficient for proficiencies of this group in Mathematics and Statistics
b) What does the value of the coefficient obtained indicates?
c) If you had found out Karl Pearson's coefficient of correlation between the ranks of these 16 students would your result be the same as obtained in this case or different?

Q6. Equations of two regression lines are **(4x3=12)**

$4x + 7y + 7 = 0$ and $3x + 4y + 8 = 0$

Find:
a) Mean of x and y
b) Regression coefficients $b_{yx}$ and $b_{xy}$
c) Correlation coefficient between x and y

Q7. What are Index numbers? Explain any two methods of constructing Index Numbers with example. **(12)**

Q8. Fit a straight-line trend on the following data using the Least Squares Method.

| Period (year) | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---|---|---|---|---|---|---|---|---|---|
| Y | 4 | 7 | 7 | 8 | 9 | 11 | 13 | 14 | 17 |

**(12)**

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BCOM-105
P-½

(Please write your Exam Roll No.) Exam Roll No. 02014788823

# END TERM EXAMINATION

SECOND SEMESTER [BCOM(HONS)] JUNE 2024

| Paper Code: BCOM-106 | Subject: Macro Economics (C) |
|---|---|
| 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) Circular flow of money in an open economy

b) Marginal efficiency of capital and marginal efficiency of investment

c) How does a balanced budget multiplier operate when a lumpsum tax and a proportional income tax are levied

d) Cost-push and demand-pull inflation.

e) Effective demand

f) IS-LM functions

Q2 a) Which aspects of analysing the economy-wide magnitudes are "macro", and which are "static"? Suitably Illustrate your answer. (3)

b) On the basis of the following information, calculate Net National Product at Market Prices and Disposable Personal Income: (7)

| | Rs In Crores |
|---|---|
| Net domestic product at factor cost | 15480 |
| Income from domestic product accruing to government | 140 |
| National Debt interest | 170 |
| Transfer payments by government | 240 |
| Net private donation from abroad | 30 |
| Net earned income from abroad | 80 |
| Indirect Taxes | 1330 |
| Direct Taxes | 335 |
| Subsidies | 100 |
| Taxes on corporate profits | 222 |
| Undistributed profits of corporations | 105 |

**OR**

Q3 Which of the following are likely to increase measured GDP, and which are likely to reduce it? Give justification. (10)

a) The fraction of women working outside the home increases.

b) There is a sharp increase in the crime rate.

c) Higher tax rates cause some people to hide more of the income they earn.

Q4 Why did the classical economists assume that full employment would be automatic in a competitive economy? On what grounds did Keynes question this assumption? (10)

**OR**

Q5 "Keynes's consumption function is an epoch-making contribution to the tools of economic analysis". Discuss this statement and bring out the importance of consumption function in macroeconomic analysis. (10)

**P.T.O.**

BCOM-106
P1/2

Q6 What is a business cycle? It is a well-known fact that modern economies are characterized by business cycles. Does this mean that it is very easy for firms to decide whether to expand or not since entrepreneurs can easily forecast future economic growth? Comment. **(10)**

**OR**

Q7 a) Which is a greater problem: anticipated inflation or unanticipated inflation? Explain. **(5)**

b) Suppose that the inflation rate turns out to be much higher than most people expected. In that case, would you rather have been a borrower or a lender? Explain. **(5)**

Q8 A student says: "I understand why the RBI uses expansionary policy, but I don't understand why it would ever use contractionary policy. Why would the government ever want the economy to contract?" Briefly answer the student's question. **(10)**

**OR**

Q9 According to the quantity theory of money, if velocity does not change when a country's money supply increases, will there be an increase in nominal or real GDP? Discuss. **(10)**

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BCOM-106
P2/2

(Please write your Exam Roll No.) Exam Roll No. ........................

# END TERM EXAMINATION

**FOURTH SEMESTER [B.COM (HONS)] MAY- JUNE 2015**

| | |
|---|---|
| **Paper Code: BCOM 206** | **Subject: Macro-Economics** |
| **Time: 3 Hours** | **Maximum Marks: 75** |

***Note: Attempt any five questions.***

Q1 Write short notes on the following: **(3x5=15)**
(a) IS-LM Equilibrium
(b) Quantity theory of money
(c) Marginal efficiency of capital
(d) Relationship between savings and consumption
(e) Monetary policy

Q2 What is Macro Economics? Discuss its features and importance. **(15)**

Q3 Discuss circular flow of four sector economy. Explain relation between leakages and injections in circular flow. **(15)**

Q4 What is National Income? How is it estimated? Discuss problems in estimation of National income. **(15)**

Q5 Describe the Classical and Keynesian Theory of Income, Output and Employment. **(15)**

Q6 What is money? Discuss measures of money supply. **(15)**

Q7 Explain different theories of Inflation? Also discuss methods to control inflation. **(15)**

Q8 What is Fiscal Policy? Explain its components and its significance for the development of Indian Economy. Def. Budget, Govt Exp, Taxation, Public Borrow **(15)**

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# End Term Examination

P.1

**Second Semester [BCOM] May-June 2016**

**Paper Code: BCOM 206**

**Subject: Macro Economics**

**Time : 3 Hours**

**Max. Marks : 75**

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

**Q1.** Write short notes on the following:

a) Marginal efficiency of investment
**Explanation** : Section 5.4

b) Liquidity Preference Theory
**Explanation** : Sections 9.1, 9.1.1

c) Injections in circular flow
**Explanation** : Section 2.2

d) Measure of Money supply
**Explanation** : Section 9.4

e) Quantity theory of money
**Explanation** : Section 10.2

**Q2.** Define Macro Economics. How it is different from micro economics? Discuss its importance.
**Explanation** : Sections 1.2, 1.1, 1.4

**Q3.** Explain two and three sector models of economy. What are the limitations of these models?
**Explanation** : Sections 2.1, 2.1.1, 2.1.2

**Q4.** Discuss various methods of measuring National Income.
**Explanation** : Sections 2.5, 2.5.1, 2.5.2, 2.5.3

**Q5.** Explain Keynesian approach to consumption and investment.
**Explanation** : Sections 4.1, 5.1

**Q6.** Define money. Explain its measures. Discuss Friedman approach of demand for money.
**Explanation** : Sections 8.2, 8.3, 10.6

**Q7.** What is Inflation? Discuss its types. Also explain methods to control inflation.
**Explanation** : Sections 11.1, 11.2, 11.2.1, 11.2.2, 11.2.3, 11.5, 11.5.1

**Q8.** What is Monetary Policy? Explain quantitative measures and quantitative measures of monetary policy.
**Explanation** : Sections 12.1, 12.4

# End Term Examination

**Fourth Semester [BCOM (Hons.)] May 2017**

| | |
|---|---|
| **Paper Code: BCOM 206** | **Subject: Macro Economics** |

**Time : 3 Hours** **Maximum Marks : 75**

***Note :* Attempt any five questions including Q.No.1 which is compulsory.**

**QI.** Write short notes on the following: (3×5=15)

a) Actual GDP and potential GDP

**Explanation** : Section 2.3.1

b) Marginal Efficiency of Capital

**Explanation** : Sections 5.2, 5.2.1, 5.2.2, 5.3

c) Liquidity Trap

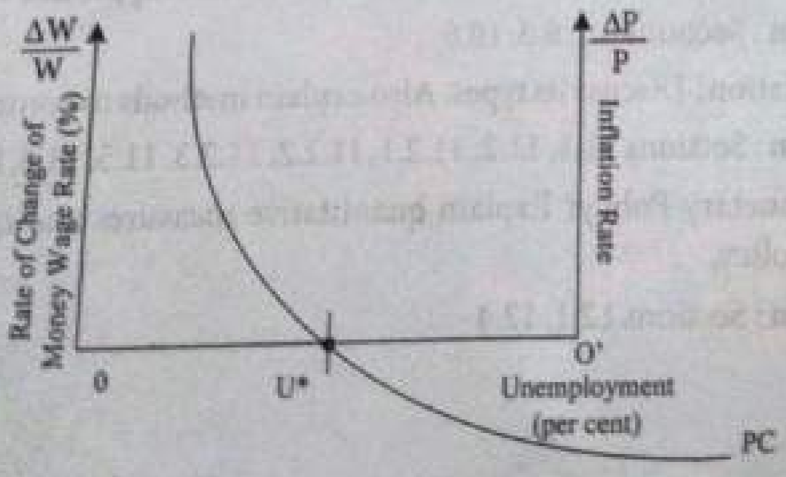
**Explanation** : Section 9.1.1 (3)

d) Fisher Quantity Theory of Money

**Explanation** : Sections 10.2, 10.2.1, 10.2.2, 10.2.3, 10.2.4

e) Philips Curve

**Explanation** : According to Philips, there exists an inverse relationship between changes in the rate of unemployment and changes in money wage rate or wage inflation. Conversely, there exists a positive relationship between the rate of inflation and the rate of employment. The inverse relationship between unemployment and inflation is depicted as a downward sloping, concave curve, with inflation on the Y-axis and unemployment on the X-axis. In other words, when unemployment rate increases, money wage rate decreases and when money wage increases, the unemployment rate decreases. This is mainly because of the fact that during boom, demand for labour increases, which increases bargaining power of the trade unions and thus wages increase. Thus, increase in unemployment lead to increase in the wage rate. When wages increase, the firms' cost of production increases. This leads to increase in price. It is also called wage inflation. That is, decrease in unemployment leads to wage inflation. The original Philips curve may be shown as follows.



**Q2.** Illustrate graphically the circular flow of income in four sector model. What is the effect of change in personal tax and government expenditure on the circular flow? Does a balance budget policy result in expansion or reduction in circular flow? (15)

**Explanation** : Sections 2.1, 2.1.3, 2.1.2

**Q3.** Explain the role of aggregate demand and aggregate supply in equilibrium determination under the Keynesian Theory of Employment. Which of the two is used to reduce unemployment in this theory? (15)

**Explanation** : Sections 3.3, 3.3.2, 3.3.3

**Q4.** What are the determinants of money multiplier? How is money multiplier affected when the central bank changes the statutory reserve requirements? (15)

**Explanation** : Section 9.5

**Q5.** How does inclusion of the government sector in two model economy affects the IS-LM model of equilibrium analysis? What new variables are added to the model and how do they affect the IS-LM schedule? (15)

**Explanation** : Sections 13.3, 13.4.3

**Q6.** What is balanced budget multiplier? Assuming a theoretical model for an economy prove that the balance budget multiplier is always equal to one. (15)

**Explanation** : Section 7.2.4

**Q7.** "Inflation is unjust and deflation is inexpedient, of the two deflation is worst". Elucidate. (15)

**Explanation** : Section 11.7

**Q8.** What is the importance of fiscal policy for the growth of an economy? Explain the various factors which affect the fiscal policy of an economy. (15)

**Explanation** : Sections 12.6, 12.7

Exam Roll No. 5

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# END TERM EXAMINATION

SECOND SEMESTER [B.COM(HONS).] MAY-JUNE 2018

| | |
|---|---|
| **Paper Code: BCOM-106** | **Subject: Macro-Economics** |
| **Time: 3 Hours** | **Maximum Marks: 75** |

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

Q1 Macro economics examines 'forests' but not 'trees'. Analyse the statement in the light of scope and limitations of macro economics.

Q2 Explain circular flow of income in three and four sector of economy.

Q3 (a) Explain expenditure method of measurement of National Income.

(b) Discuss the problems associated with measurement of National Income in India.

Q4 Explain Keynes Theory of full employment and income and discuss how it differs from the postulates of classical economists.

Q5 Discuss Friedman's Quantity Theory of Money and mention the criticism it is subjected to.

Q6 What are the different measures of money supply? Explain them in detail.

Q7 Discuss IS-LM model and analyse its relevance and implications for economic policy making.

Q8 Write short notes on the following:-

(a) Leakages and injections in circular flow model.

(b) Marginal efficiency of Capital and Investment.

(c) Instruments of fiscal policy.

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# END TERM EXAMINATION

**SECOND SEMESTER [B.COM(HONS.)] MAY - JUNE 2019**

| | |
|---|---|
| **Paper Code: B.COM-106** | *Subject: Macro Economics* |
| **Time: 3 Hours** | *Maximum Marks: 75* |

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

Q1 (a) Discuss critically GDP as a measure of economic welfare.

(b) Why do economists use real GDP rather than nominal GDP to gauge economic well-being?

Q2 Discuss the circular flow of Income in 2, 3 and 4 sector Economy. State the importance of Government in ensuring the smooth flow of goods and services.

Q3 Trace out the effect of an increase in autonomous expenditure on equilibrium output in simple Keynesian model. What happens to equilibrium income if MPC rises or falls?

Q4 What is multiplier? How does it work in an economy? Explain why an increase in government spending has a greater multiplier effect on equilibrium output compared to an equal reduction in taxes.

Q5 Define Money. What are its functions? Discuss Fisher's version of Quantity Theory of Money.

Q6 What is the meaning of Inflation? What are its types? Discuss various measures to control inflation in an economy.

Q7 What are the tools used to implement the monetary policy? Explain how the tightening of monetary policy leads to fall in the money stock of the economy.

Q8 Describe the IS and LM curves. How can these be used to derive the Aggregate Demand Curve?

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*(Please write your Exam Roll No.)* **Exam Roll No.** 02014788823

# END TERM EXAMINATION

**SECOND SEMESTER [BCOM(HONS)] JUNE 2024**

| | |
|---|---|
| ***Paper Code: BCOM-104*** | ***Subject: Business Laws(C)*** |
| **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) Explain the remedies of a breach of a contract
- b) Explain Essential of a Valid contract
- c) Explain Essentials of 'Consideration" in a contract
- d) Explain Types of Crossing of Cheque
- e) Elaborate the concept of Indemnity and Guarantee
- f) Differentiate between Bailment and Pledge
- g) Explain main features of LLP Act 2008
- h) Explain the rights of Unpaid Seller

Q2 What is the difference between Sale and Agreement to Sell? State when the property in goods passes from the Seller to the Buyer. **(10)**

**OR**

Q3 Explain the difference between Condition and Warranty in Sales of Goods Act. Explain all the implied conditions in the Contract of Sale of Goods. **(10)**

Q4 Distinguish between Fraud and Misrepresentation. What are the effects of the two on the validity of the Contract? **(10)**

**OR**

Q5 What do you mean by Negotiable Instruments Act? Explain the types and its importance. **(10)**

Q6 Explain the Concept of Holder and Holder in due course. What is the Privileges holder in due course? **(10)**

**OR**

Q7 Explain the definition and registration of Partnership under the partnership Act 1932. Also elaborate the steps of dissolution of Partnership. **(10)**

Q8 Explain Unfair Trade Practice and also the role of Consumer Dispute Redressal Mechanism under Consumer Protection Act 2019 **(10)**

**OR**

Q9 Explain the concept and types of negotiable instruments – bills of Exchange and Promissory Notes with suitable example. **(10)**

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# END TERM EXAMINATION

SECOND SEMESTER [BCOM(HONS.)] MAY 2019

| Paper Code: BCOM 104 | Subject: Business Law & Company Law |
|---|---|
| Time : 3 Hours | Maximum Marks :75 |

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

Q1. Explain briefly the legal provisions relating to communication of 'offer' and 'acceptance'. Also state on what grounds does an offer stands revoked. How can an acceptance be revoked?

Q2. Distinguish between the following:
a) Contract of Indemnity & Guarantee
b) Contract of Bailment & Pledge

Q3. Explain in brief the rules relating to the delivery of goods. Explain with examples the rules relating to i) Part delivery ii) Delivery by installments iii) Delivery of wrong quantity.

Q4. Distinguish between 'condition' and 'warranty'. Briefly discuss the implied conditions and warranties in a contract of sale.

Q5. What is a negotiable instrument? What are its essential characteristics? What are the legally permitted presumptions in respect of a negotiable instrument?

Q6. Distinguish between
a) A 'Bill of Exchange' & a Promissory Note'.
b) Negotiation & Assignment
c) Ambiguous Instrument & Inchoate Instrument

Q7. What is a 'memorandum of association'? What are its different clauses? How can the liability clause be altered?

Q8. Write a short note on **any three**:
a) Prevention of oppression and mismanagement
b) Essential conditions of a valid meeting
c) Rights of an unpaid seller
d) Alteration of Articles of Association.

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# END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2018

| | |
|---|---|
| *Paper Code: BCOM-104* | *Subject: Business Laws and Company Laws* |
| *Time : 3 Hours* | *Maximum Marks :75* |

***Note: Attempt all questions as directed. Internal Choice is indicated.***

Q1 Define and explain the following definitions given in relevant laws: **(2.5x10=25)**

a) Consideration
b) Contract of sale
c) Prospectus
d) Share capital
e) Holder in due course
f) Statutory meeting
g) Preference Shares
h) Indemnity
i) Proposal
j) Unpaid Seller

**UNIT-I**

Q2 Promise made by husband to his wife will not create any legally binding obligations. Explain using relevant case law. **(12.5)**

**OR**

Q3 The Indian Contract Act, 1872 contains explicit provisions under which certain agreement are expressly declared as void agreements. Briefly discuss such void agreements. **(12.5)**

**UNIT-II**

Q4 Conditions and warranties are considered as exceptions to the general rule of '*caveat emptor*'. Discuss. **(12.5)**

**OR**

Q5 Explain the circumstances under which sale by non-owners is regarded as legitimate sale and the buyer acquires better title than that of the seller over the goods. **(12.5)**

**UNIT-III**

Q6 Explain the contents of Memorandum of Association (MoA) and its significance under the *'doctrine of ultravires'*. **(12.5)**

**OR**

Q7 Discuss the provisions related to the appointment of Directors of a company and their role vis-à-vis the company and share holders. **(12.5)**

**UNIT-IV**

Q8 Explain different types of Negotiable Instruments and discuss the characteristics of each type of negotiable instrument. **(12.5)**

**OR**

Q9 (a) The rights of a holder in due course are superior to the rights of a holder. Elucidate. **(6.5)**

(b) Briefly explain different types of crossing of cheques. **(6)**

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# END TERM EXAMINATION

SECOND SEMESTER [B.COM(HONS.)] MAY-2017

| | |
|---|---|
| *Paper Code: B.COM-108* | *Subject: Business Laws* |
| *Time: 3 Hours* | *Maximum Marks: 75* |

***Note: Attempt any five questions including Q.No1 of Part A which is compulsory. Select four questions from Part B.***

## PART-A

Q1 Define the following (Attempt **any three**):- **(5x3=15)**
(a) Doctrine of Caveat Emptor
(b) Crossing of cheques
(c) Quasi Contract
(d) Contract of bailment and agency

## PART-B

Q2 "Insufficiency of consideration is immaterial, but an agreement without consideration is void". **(15)**

Q3 Examine the various ways in which a contract may be discharged? **(15)**

Q4 Define a Contract of Sale. Distinguish between a contract of sale and an Agreement to Sell. **(15)**

Q5 (a) What do you understand by Condition and Warranties. **(7.5)**
(b) Parmod bought a bike from Manoj who had no title to it. Parmod used the bike for several weeks. After that the true owner came forward and demanded the bike. State the right of Parmod and the true owner of the bike. **(7.5)**

Q6 Define a Promissory Note and State its main characteristics. Distinguish it with a Bill of Exchange. **(15)**

Q7 What do you understand by Limited Liability Partnership (LLP). How it is different from a Company and Partnership? **(15)**

Q8 (a) Discuss the provision of incorporation of Limited Liability Partnership (LLP) firm. **(7.5)**
(b) Who can be a holder-in due-course? What are his privileges? **(7.5)**

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# END TERM EXAMINATION

**SECOND SEMESTER [B.COM (HONS.)] JUNE 2024**

**Paper Code: B.COM -102** **Subjects: Corporate Accounting (C)**

**Time: 3 Hours** **Maximum Marks: 60**

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

Q1 (i) X Ltd. invited application for 10000 equity shares of Rs.100 each at par payable at Rs.25 on application, Rs.40 on allotment, and Rs.35 on first and final call. Applications were received for 9000 shares and all these were accepted. All money due were received except the first and final call on 100 shares which were forfeited in due course. Of these, 50 shares were reissued at Rs.90 fully paid. Pass journal entries in the books of X Ltd. to record all the above transactions and prepare the balance sheet.

(ii) State the conditions for buy-back of equity shares as per Section 68 of Companies Act, 2013.

Q2 The following are the account balances of X Ltd. as on 31st March 2021:

| Credit | Rs. | Debit | Rs. |
|---|---|---|---|
| 5000 12% Redeemable Preference Shares of Rs.100 each | 5,00,000 | Fixed Assets | 24,00,000 |
| 10000 Equity Shares of Rs.100 each | 10,00,000 | Stock | 5,00,000 |
| Capital Reserve | 1,00,000 | Debtors | 50,000 |
| Securities Premium Account | 1,00,000 | Cash | 50,000 |
| General Reserve | 2,00,000 | | |
| Surplus | 1,00,000 | | |
| Current Liabilities | 10,00,000 | | |
| | 30,00,000 | | 30,00,000 |

The preference shares are to be redeemed on 1 April 2021 at 10 per cent premium. On 1 April 2021, a fresh issue of equity shares was made to the extent it is required under the Companies Act for the purpose of redemption after utilising the proceeds of fresh issue was met by raising a bank loan, the cash balance of Rs.50,000 being the minimum amount the company requires for its trading operations. Draft journal entries in the books of company to record these transactions and prepare the balance sheet (immediately after redemption) in the format prescribed by the Companies Act.

Q3 Y Ltd. Has an authorised capital of Rs.2,000 Crores consisting of 20 crore equity shares of Rs.100 each. Following is the trial balance of the company as at 31st March, 2022:

| Debit | Rs. (in crores) | Credit | Rs. (in crores) |
|---|---|---|---|
| Calls in arrears | 200 | Sales | 15,620 |
| Purchases | 8,770 | Creditors | 500 |
| Advance tax paid | 2,450 | 12% Debentures | 1,000 |
| Salaries | 2,000 | General reserve | 580 |
| Advertisement | 1,000 | Salaries outstanding | 20 |
| Loose Tools | 200 | Commission | 80 |
| Rent | 1,100 | Provision for depreciation on Plant | 500 |
| Prepaid Rent | 30 | Provision for depreciation on Furniture | 300 |
| Interest on Debentures | 100 | Surplus | 570 |
| Plant | 2,500 | Commission received in advance | 30 |
| Furniture | 1,300 | Share Capital | 2,000 |

**P.T.O.**

BCom-102

D.

| | | | |
|---|---|---|---|
| Debtors | 800 | Provision for tax | 1,250 |
| Stock | 450 | | |
| Bad Debts | 50 | | |
| Bank Balance | 450 | | |
| Building | 1,050 | | |
| | 22450 | | 22,450 |

**Additional information:**

(i) Rs.200 crores are outstanding for advertisement.

(ii) Provide depreciation on plant and furniture at 20% p.a. 10% p.a. respectively on written down value.

(iii) Maintain provision for doubtful debts at 5%.

(iv) The directors proposed a dividend of 30% on paid up share capital.

(v) Make a provision of 25.75% for income tax (including all applicable cess).

(vi) Transfer Rs.500 crores to General Reserve.

(vii) Closing Stock is Rs.2,000 crores.

Prepare Statement of Profit and Loss for the year ended 31st March, 2022 and Balance Sheet as at that date as per Division II of Ind-AS.

Q4 On 1 April 2022, Vishnu Ltd. has a balance of Rs.4,00,000 in Surplus Account. The company decided to repay Rs.4,00,000 12% Debentures on 31 March 2023 at a premium of 10%. Debenture interest is payable annually at the end of financial year.
The company also has a balance of Rs.2,00,000 in the Debenture Redemption Reserve Account; the company makes investments as per Rules framed under Companies (Share Capital and Debenture) Rules 2014 on 1st April of every financial year. The investments carry interest of 10% p.a. and are realised at par.
Journalise the transactions for financial year 2022-23 complying with the provisions of Companies Act 2013. Company has sufficient balance in the bank account.

Q5 On 31st March 2022, the balance sheet of B Ltd. was as follows:

B Limited

*Balance Sheet as at March 31, 2022*

| Particulars | Note No. | Rs. |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| **(1) Shareholder's Funds** | | |
| (a) Share Capital | | |
| 50000 10% Preference shares of Rs. 10 each | | 5,00,000 |
| 150000 Equity shares of Rs. 10 each | | 15,00,000 |
| (b) Reserves and Surplus (Negative balance) | | -2,80,000 |
| **(2) Non-Current Liabilities** | | |
| (a) Long-Term Borrowings (10% Debentures) | | 3,00,000 |
| **(3) Current Liabilities** | | |
| (b) Trade Payables (Creditors) | | 2,00,000 |
| **Total** | | 22,20,000 |
| **II. ASSETS** | | |
| **(1) Non-Current Assets** | | |
| (a) Property, Plant and Equipment | | |
| Plant & Machinery | | 7,00,000 |
| Furniture & Fixtures | | 2,00,000 |
| (b) Intangible Assets | | |
| Goodwill | | 4,00,000 |
| Patents | | 1,50,000 |

**P.T.O.**

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| | | |
|---|---|---|
| **(2) Current Assets** | | |
| (a) Inventories (Stock-in-trade) | | 4,90,000 |
| (b) Trade Receivables (Debtors) | | 2,55,000 |
| (c) Cash and Cash Equivalents (Bank) | | 5,000 |
| (d) Other Current Assets | | |
| Preliminary Expenses | | 8,000 |
| Discount on issue of debentures | | 12,000 |
| **Total** | | 22,20,000 |

On the above date, ABC Limited takes over the business of B Ltd. on the following terms and conditions:

(i) One equity share Rs.5 paid up to be allotted in ABC Ltd. for each equity share in the B Ltd.

(ii) Two equity shares Rs.5 paid up to be allotted in ABC Ltd. for each preference share in the B Ltd.

(iii) Debenture holders to receive 30,000 equity shares in the ABC Ltd. credited as fully paid.

(iv) Creditors to be taken over by the ABC Ltd.

(v) ABC Ltd. to take over the assets of B Ltd. (except patents), subject to writing down plant and machinery by Rs.2,90,000 and stock by Rs.60,000

(vi) Patents were realised by B Ltd. for Rs.10,000

Liquidation expenses of B Ltd. came to Rs10,000. Prepare Realisation Account and Equity Shareholders Account in the books of B Ltd. Also, pass all necessary journal entries in the books of ABC Ltd.

Q6 The financial information of S K Ltd. are given below:

S K Limited

*Items of Balance Sheet on March 31, 2021 and 2022*

| Particulars | 2021 Rs. (in lacs) | 2022 Rs. (in lacs) |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| Share Capital | 1,000 | 1,500 |
| General Reserve | 360 | 420 |
| Securities Premium | | 30 |
| Surplus Account | 250 | 400 |
| Debentures | 400 | 270 |
| Accounts Payable | 200 | 300 |
| Income tax Payable | 40 | 50 |
| Other Current Liabilities | 250 | 230 |
| **Total** | 2,500 | 3,200 |
| **II. ASSETS** | | |
| Plant and Machinery | 1,550 | 1,800 |
| Less: Accumulated Depreciation | -230 | -300 |
| | 1320 | 1500 |
| Investment (Long term) | 315 | 440 |
| Stock | 700 | 1140 |
| Accounts Receivable | 150 | 80 |
| Cash at Bank | 15 | 40 |
| **Total** | 2,500 | 3,200 |

**P.T.O.**

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*Items of Income Statement for the year ended March 31, 2022*

| Particulars | Rs. (in lacs) | Rs. (in lacs) |
|---|---|---|
| Sales | | 1,480 |
| Less: Cost of Goods Sold | | -830 |
| | | 650 |
| Operating Expenses including depreciation | | -300 |
| | | 350 |
| Interest on debentures | -60 | |
| dividend received | 173 | |
| Gains on sale of investment | 15 | |
| Loss on sale of machinery | -8 | 120 |
| Profit before tax | | 470 |
| Provision for tax | | -110 |
| Profit after tax | | 360 |

**Additional information:**

(i) The company paid dividend of Rs.150 lakhs during the year.

(ii) A machine costing Rs.80 lakhs, accumulated depreciation Rs.50 lacs, was sold during the year.

(iii) The book value of investment, sold during the year, was Rs.43 lacs.

Prepare cash flow statement as per AS-3 (Revised).

Q7 Write short note on **any three** of the following:

(a) Conditions in case of amalgamation in the nature of merger

(b) Purchase consideration and Net Assets Method of calculating purchase consideration

(c) Pooling of Interest Method of amalgamation.

(d) Utilization of securities premium as per Sec 52

(e) Issue of bonus shares

Q8 What is Corporate Financial Reporting and what are its objectives? Also, explain the types of Corporate Financial Reporting.

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*(Please write your Exam Roll No.)* *Exam Roll No.* ..........

# END TERM EXAMINATION

**FOURTH SEMESTER [B.COM (HONS)] MAY- JUNE 2015**

| | |
|---|---|
| *Paper Code: BCOM 202* | *Subject: Corporate Accounting* |
| *Time: 3 Hours* | *Maximum Marks: 75* |

***Note: Attempt any five questions.***

Q1 Rao Galvanising Co.Ltd. has an authorized equity capital of Rs. 20 lakhs divided into shares of Rs. 100 each. The paid up capital was Rs. 12,50,000. Besides this, the company had 9% Redeemable Cumulative Preference Shares of Rs. 10 each for Rs. 2,50,000. Balance on other accounts were Securities Premium, Rs.18,000, Profit and Loss Account Rs. 72,000 and General Reserve Rs. 3,40,000. Included in Sundry Assets were Investments of the face value of Rs. 30,000 carried in the books at a cost of Rs. 34,000.

The company decided to redeem the Cumulative Preference Shares at 10% Premium, partly by the issue of equity shares of the face value of Rs. 1,20,000 at a premium of 10%. Investments were sold at 105% of their face value. All preference shareholders were paid off except 3 holders holding 250 shares.

After redemption of the Cumulative Preference Shares, fully paid bonus shares were issued in the ratio of 1:4.

Give the necessary journal entries bearing in mind that the Directors wanted a minimum reduction in free reserves, while effecting the above transactions. Working should form part of your answer. **[15]**

Q2 The Balance Sheet of Suneet Brothers Ltd. Disclosed the following information on 31[st] December, 2012.

| | Rs. |
|---|---|
| 15%Debentures | 15,00,000 |
| Debentures redemption fund | 11,63,600 |
| Debenture redemption fund investments: | |
| 10% Government securities | 11,63,600 |

The contribution to the Debenture redemption fund was 1,30,800 per annum for the year 2013 and 2014. Debentures fell due for payment on 31[st] December, 2014. Prepare the above accounts in the books fo the company assuming that securities were realized on 31[st] December, 2014 for a sum of Rs. 13,52,000 and interest on Securities on 31[st] December, was immediately invested. **[15]**





Q3 The following in the Tri Balance of Subhash Limited as on 31.03.2012:

[Figures in Rs.'000]

| Debit | Rs. | Credit | Rs. |
|---|---|---|---|
| Land at cost | 110 | Equity Capital (Shares of Rs.10 each) | 150 |
| Plant & Machinery at cost | 385 | 10% Debenture | 100 |
| Debtors | 48 | General reserve | 65 |
| Stock (31.03.2012) | 43 | Profit and Loss A/C | 36 |
| Bank | 10 | Securities premium | 20 |
| Adjusted purchases | 160 | Sales | 350 |
| Factory expenses | 30 | Creditors | 26 |
| Administration expenses | 15 | Provision for depreciation | 86 |
| Selling expenses | 15 | Suspense A/c | 2 |
| Debenture interest | 10 | | |
| Interim dividend paid | 9 | | |
| | **835** | | **835** |

**Additional Information**

(a) On 31.03.2012, the company issued bonus shares to the shareholders on 1:3 basis. No entry relating to this has yet been made.
(b) The authorized share capital of the company is 25,000 shares of Rs. 10 each.
(c) The company on the advice of an independent valuer wishes to revalue the land at Rs. 1,80,000.
(d) Proposed final dividend 10%
(e) Suspense account of Rs. 2,000 represents cash received for the sale of some of the machinery on 1.04.2011. The cost of the machinery was Rs.5,000 and the accumulated depreciation thereon being Rs.4,000.
(f) Depreciation is to be provided on plant and machinery at 10% on cost.

You are required to prepare Subhash Limited's profit and loss account for the year ended 31.03.2012 and a balance sheet on that date as per the provisions of Revised Schedule VI of the Companies ACT, 1956. **[15]**

Q4 The following are the Balance sheets of H. Ltd. and its subsidiary S Ltd. as on 31[st] December, 2011

**Balance Sheet**
**As on 31[st] December, 2011**

| Liabilities | H Ltd Rs. | S Ltd. Rs. | Assets | H Ltd.Rs. | S Ltd. Rs. |
|---|---|---|---|---|---|
| Share Capital in Rs. 1 share | 10,000 | 8,000 | Building | 4,000 | - |
| Reserve | 4,000 | 3,000 | Plant | 1,000 | 6,000 |
| Bills Payable | 2,000 | 1,000 | Stock | 4,000 | 6,000 |
| Creditors | 5,000 | 4,000 | Shares in S | 6,000 | - |
| P.& L.A/c | 4,000 | 2,000 | Debtors | 5,000 | 3,000 |
| | | | Bills Receivable | 3,000 | 2,000 |
| | | | Cash | 2,000 | 1,000 |
| | 25,000 | 18,000 | | 25,000 | 18,000 |





Debtors of H.Ltd. include Rs. 2,000 due from S Ltd. and bills payable of H Ltd. included a bill of Rs. 500 accepted in favour of S Ltd. A loan of Rs. 1,000 given by H Ltd. to S Ltd. was also included in the items of debtors and creditors, respectively. Rs. 500 was transferred by S Ltd. from Profit and Loss Account to Reserve Out of current year's profit. Shares were purchased on 30 June, 2011 at par. Prepare a Consolidated Balance Sheet. **[15]**

Q5 Blue Ltd. and Star Ltd. were amalgamated on and from 1[st] April, 2012. A new company called Yellow Star Ltd. was formed to take over the business of the above said companies. The balance sheets of Blue Ltd. and Star Ltd. as on 31[st] March, 2012 are given here under:

| | (Rs. In lakhs) Blue Ltd. | Star Ltd. |
|---|---|---|
| Liabilities: | | |
| Share capital: | | |
| Equity shares of Rs.100 each | 3,000 | 1,600 |
| 15% Preference share of Rs.100 each | 800 | 600 |
| Revaluation reserve | 200 | 160 |
| General Reserve | 400 | 300 |
| Profit and Loss Account | 160 | 120 |
| 12% Debenture of Rs.100 each | 192 | 160 |
| Current Liabilities | 408 | 190 |
| | 5,160 | 3,130 |
| Assets: | 2,400 | 2,000 |
| Fixed assets | 1,760 | 1,130 |
| Current assets loans and advances | 5,160 | 3,130 |

**Additional Information:**

(i) Preference shareholders of Blue Ltd. and Star Ltd. have received same number of 15% preference shares of Rs. 100 each in the new company.

(ii) 12% Debentures of Blue Ltd. and Star Ltd. are discharged by the new company by issuing adequate number of 16% debentures of Rs.100 each to ensure that they continue to receive the same amount of interest.

(iii) Yellow Star Ltd. has issued 1.5 equity shares for each equity share of Blue Ltd. and 1 equity share for each equity share of Star Ltd.

The face value of shares issued by Yellow Star Ltd. is Rs.100 each.
You are required to prepare the balance sheet of Yellow Star Ltd. as on 1[st] April, 2012 after the amalgamation has been carried out using the 'pooling of interest method.' **[15]**





Q6 The following particulars relate to a Limited Company which has gone into voluntary liquidation. You are required to prepare the Liquidator's Statement of Account allowing for his remuneration @ 2.5 % on all assets realized excluding call money received and 2% on the amount paid to unsecured creditors including preferential creditors.

Share capital issued:
10,000 Preference shares of Rs.100 each fully paid up.
50,000 Equity shares of Rs.10 each fully paid up.
30,000 Equity shares of Rs.10 each, Rs.8 paid up.
Assets realized Rs.20,00,000 excluding the amount realized by sale of securities held by partly secured creditors.

| | Rs. |
|---|---|
| Preferential creditors | 50,000 |
| Unsecured creditors | 18,00,000 |
| Partly secured creditors (Assets realized Rs. 3,20,000) | 3,50,000 |
| Debenture holders having floating charge on all assets of the company | 6,00,000 |
| Expenses of liquidation | 10,000 |

A call of Rs.2 per share on the partly paid equity shares was duly received except in case of one shareholder owning 1,000 shares and also calculate the percentage of amount paid to the unsecured creditors to the total unsecured creditors. **[15]**

Q7 What are the circumstances in which there may be a need for valuation of shares of joint stock company? How will you determine the intrinsic value of one equity share of a joint stock company? Explain with the help of an illustration. **[15]**

Q8 Write short notes on __any three__ of the following: **[3x5=15]**
(i) Assets classification in case of Banking Companies
(ii) Reconstructing Scheme
(iii) Reserve for Unexpired Risk in case of Insurance Companies
(iv) Reasonable Return in case of Electricity Companies
(v) Issue of Bonus Shares

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Q6 The Balance Sheet of Top gun Manufacturing Co. Ltd. discloses the following financial position as at 31 March, 2013.

| Liabilities | Rs. | Assets | Rs. |
|---|---|---|---|
| Paid-up capital 30,000 shares of Rs. 10 each fully paid | 3,00,000 | Goodwill at cost | 30,000 |
| Capital Reserve | 60,000 | Land and Building at cost (less Depreciation) | 1,70,000 |
| Sundry creditors | 71,000 | | |
| Provision for taxation | 55,000 | Plant and machinery at cost (less Depreciation) | 90,000 |
| Profit and Loss A/c | 26,000 | Stock at cost | 1,19,000 |
| | | Book debts 90,000 Less: Provision for doubtful debts 3,000 | 88,000 |
| | | Cash at bank | 7,000 |
| Total | 5,12,000 | Total | 5,12,000 |

The following additional information is also supplied:

(a) Adequate provision has been made in the accounts for income-tax and depreciation.
(b) Rate of income-tax may be taken at 50%.
(c) The average rate of dividend declared by the company for the past five-years was 15 per cent.
(d) The reasonable return on capital invested in the class of business done by the company is 12 per cent.

You are required to value the goodwill of the company according to: **(8+7=15)**

i. Super Profit Method and
ii. Capitalisation of Profit Method

Q7 Write short notes on **any three** of the following:- **(3x5=15)**

(a) Issue of Bonus shares
(b) Book-Building
(c) Liquidator's Statement of Account
(d) Methods for Valuation of Shares
(e) Valuation Balance Sheet in Life Insurance Business

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*(Please write your Exam Roll No.)* *Exam Roll No.* 011

# END TERM EXAMINATION

**FOURTH SEMESTER [B.COM (HONS.)] MAY- JUNE 2016**

| | |
|---|---|
| **Paper Code: BCOM-202** | **Subject: Corporate Accounting** |
| **Time: 3 Hours** | **Maximum Marks: 75** |

***Note: Attempt any five questions.***

Q1 A company offered for public subscription 10,000 shares of Rs. 10 each at Rs.11 per share. Money was payable as follows:
Rs 3 on application
Rs 4 on allotment
Rs 4 on first and final call
Applications were received for 12,000 shares and the directors made pro rata allotment.
A, an applicant for 120 shares, could not pay the allotment and call moneys. B, a holder of 200 shares, failed to pay the call. All these shares were later on forfeited.
Out of the forfeited shares 150 shares (the whole of A's shares being included) were issued at Rs.9 per share. Pass journal entries for the above transactions. **(15)**

Q2 The following are the balances of John Abhushanh Bhandar Co. Ltd. as on 31st March, 2013:

| Debit | Rs. | Credit | Rs. |
|---|---|---|---|
| Premises | 26,72,500 | Share capital | 40,00,000 |
| Plant | 33,00,000 | 12% Debentures | 30,00,000 |
| Stock | 7,50,000 | P&L Account | 2,62,500 |
| Debtors | 8,70,000 | Bills payable | 3,70,000 |
| Goodwill | 2,50,000 | Creditors | 4,00,000 |
| Cash and Bank | 4,06,000 | Sales | 41,50,000 |
| Calls in Arrear | 75,000 | General Reserve | 2,50,000 |
| Interim dividend paid | 3,92,500 | Bad Debts Provision on 01.04.2012 | 35,000 |
| Purchases | 18,50,000 | | |
| Preliminary Expenses | 50,000 | | |
| Wages | 9,79,800 | | |
| General Expenses | 68,350 | | |
| Salaries | 2,02,250 | | |
| Bad debts | 21,100 | | |
| Debenture interest paid | 1,80,000 | | |
| Total | 1,24,67,500 | | 1,24,67,500 |

Information:

(a) Depreciate Plant by 15%
(b) Write off Rs. 5,000 from Preliminary Expenses
(c) Half year's Debenture Interest due
(d) Credit 5% Provision on Debtors for doubtful Debts
(e) Provide for Income Tax @50%
(f) Stock on 31st March, 2013 was Rs 9,50,000
(g) A claim of Rs. 25,000 for workmen's compensation is being disputed by the company.

Prepare Final Accounts of the company for the year ending 31st March, 2013. **(15)**

(Please write your Exam Roll No.) Exam Roll No. 35414188815

# END TERM EXAMINATION

FOURTH SEMESTER [B.COM] MAY - JUNE 2017

| | |
|---|---|
| Paper Code: B.COM-202 | Subject: Corporate Accounting |
| Time: 3 Hours | Maximum Marks: 75 |

**Note: Attempt any five questions including Q no.1 which is compulsory.**

Q1 Write short notes on the following: (5x3=15)
(a) Capital Redemption Reserve and Debenture Redemption Reserve
(b) Utilisation of Securities Premium
(c) Concept of purchasing of Debentures cum-interest and ex-interest, give accounting treatment with imaginary figures.

Q2 Q Ltd. invited applications for 20,000 equity shares of Rs. 10 each at Rs.12 payable as follows:
On Application Rs. 2 per share; On Allotment Rs. 5 per share (including premium)
On First Call Rs. 3 per share; On Second Final Call Rs. 2 per share
Applications were received for 30,000 shares and pro rata allotment was made on the applications for 24,000 shares. Money received on application was employed on account of sum due on allotment. Ram, to whom 400 shares were allotted failed to pay the allotment money and on his subsequent failure to pay amount due on the first call his shares were forfeited. Romesh, holder of 600 shares failed to pay the two calls and his shares were forfeited after the second call. Of the shares forfeited, 800 shares were re-issued to Karan credited as fully paid at Rs. 9 per share. Show the journal entries and the Balance Sheet of Q Ltd. giving effect to the above transactions. (15)

Q3 Balance Sheet of Y Ltd. As on 31 March 2017

| | Note no. | Rs. |
|---|---|---|
| **Equity and Liabilities** | | |
| **Shareholder's funds** | | |
| (a) Share capital | 1 | 65,00,000 |
| (b) Reserves and surplus | 2 | 4,40,000 |
| **Current liabilities** | | |
| Trade payables | | 1,60,000 |
| **Total** | | 71,00,000 |
| **Assets** | | |
| **Non-current assets** | | |
| **Fixed assets** | | |
| Tangible | | 37,00,000 |
| **Current Assets** | | |
| Investment at cost | | 3,00,000 |
| Inventories | | 12,00,000 |
| Trade receivables | | 15,50,000 |
| Cash at bank | | 4,50,000 |
| **Total** | | 71,00,000 |
| Notes to Accounts | | |
| 1. **Share Capital** | | |
| 12% Preference shares of Rs. 100 each fully paid | | 15,00,000 |
| Equity shares of Rs. 10 each fully paid | | 50,00,000 |
| | | 65,00,000 |
| 2. **Reserves and Surplus** | | |
| Securities premium | | 40,000 |
| Surplus | | 4,00,000 |
| | | 4,40,000 |

The Board of Directors decided to redeem the Preference Shares on 1st April, 2017 at a premium of 10%. The investments were sold at a loss of 20% on cost. For the purpose of the above redemption, the company issued sufficient number of equity shares of Rs. 10 each at a premium of Rs. 1 per share. The company maintains minimum cash balance of Rs. 1,00,000. Shortfall in cash, if any, was to be met by raising bank loan. You are required to give necessary Journal Entries and the Balance Sheet after redemption in the books of the company. (15)

Q4 From the following balances of B Ltd. for the year ended March 31st, 2017, prepare final accounts of the company taking into account the additional information.

P.T.O.

BCOM-202
P/W

| | |
|---|---|
| (a) Equity Share Capital 5,000 shares of Rs. 10 each | Rs. 50,000 |
| (b) Building (cost 40,000) | 30,000 |
| (c) Furniture (cost 1,000) | 500 |
| (d) Motor Vehicles (cost 3,500) | 3,000 |
| (e) Investment in equity shares (Market value Rs. 22,000) | 20,000 |
| (f) Investment in 500 preference shares of Rs. 10 each Rs. 6 paid up | 3,000 |
| (g) Stock in trade | 20,000 |
| (h) Bills Receivable | 5,000 |
| (i) Accounts Receivable | 14,000 |
| (j) Cash at Bank | 6,750 |
| (k) 6% mortgage debentures | 10,000 |
| (l) Provision for tax | 10,000 |
| (m) Discount on issue of debentures | 400 |
| (n) Surplus | 1,000 |
| (o) Gross profit | 50,000 |
| (p) Dividend received | 700 |
| (q) Salaries | 10,100 |
| (r) Directors' Fees | 400 |
| (s) Interest paid on debentures | 500 |
| (t) Auditors Fees | 650 |
| (u) Trade Expenses | 11,000 |
| (v) Accounts Payables | 5,500 |

**Additional Information:-**

(i) Provide 10% depreciation on original cost of all assets.
(ii) Provide Rs. 10,000 in respect of tax for current year.
(iii) Write back Rs. 200 liability included in Accounts payables
(iv) Market Value of stock Rs. 18,000
(v) Proposed dividend @20% for the current year
(vi) Write off discount on issue of debentures. [15]

Q5 H Ltd. acquired 1200 equity shares in S Ltd on 01-04-2016. The Balance Sheets of H Ltd and its Subsidiary S Ltd. as on 31st March 2017 are as follows

| Equity and Liabilities | H Ltd. Rs. | S Ltd. Rs |
|---|---|---|
| **Shareholders' Funds** | | |
| Equity Share Capital Rs. 100 each fully paid | 5,00,000 | 1,50,000 |
| Preference share Capital | 1,00,000 | |
| **Reserves and Surplus** | | |
| General Reserve | 2,40,000 | 6,000 |
| Surplus | 2,60,000 | 1,08,000 |
| **Current liabilities** | | |
| Creditors | 1,00,000 | 44,150 |
| Bills Payable | | 24,150 |
| **Total Equity and Liabilities** | 14,00,000 | 3,32,200 |
| **Assets** | | |
| **Non-Current Assets** | | |
| **Fixed Assets** | | |
| Land and Buildings | 3,50,000 | 75,000 |
| Plant and Machinery | 1,40,000 | 91,200 |
| Properties | 3,70,000 | 40,000 |
| Investments in S Ltd. | 1,80,000 | |
| **Current Assets** | | |
| Stock | 1,30,000 | 50,600 |
| Debtors and Cash | 2,12,000 | 80,900 |
| **Total Assets** | 14,00,000 | 3,32,300 |

The other information given are:- P.T.O.

Bcom-202
Pa/4

(a) On 01-04-2016 surplus of S Ltd. stood at Rs. 77,500 and General Reserve at Rs. 3,000. Also, H Ltd. revalued Plant and Machinery of S Ltd. At the time of purchase of shares by Rs. 20,000 more than its book value (Ignore Depreciation).

(b) S Ltd. made a bonus issue during the year out of pre-acquisition profits for Rs. 60,000 not recorded in the books. You are required to prepare the Consolidated Balance Sheet of H Ltd and its subsidiary S Ltd as on 31st March 2017. (15)

Q6. The position of M/s Nath&Co. Ltd as on 31-12-2016 stood as under:

| Particulars | Rs. |
|---|---|
| **Equity and Liabilities** | |
| **Shareholder's Funds** | |
| 3000 Equity Share Capital Rs. 100 each fully paid | 3,00,000 |
| 2000 6% Preference Shares of Rs. 100 each fully paid | 2,00,000 |
| **Reserves and Surplus** | |
| Profit and Loss A/c (Debit) | (3,90,000) |
| **Non Current Liabilities** | |
| 5% Debentures | 1,00,000 |
| Interest due on Debentures | 10,000 |
| **Current Liabilities** | |
| Creditors | 1,50,000 |
| **Total Equity and Liabilities** | 3,70,000 |
| **Assets** | |
| **Non Current Assets** | |
| **Fixed Assets** | |
| Land and Building | 75,000 |
| Plant and Machinery | 99,000 |
| Patents | 20,000 |
| Goodwill | 80,000 |
| **Current Assets** | |
| Stock | 40,000 |
| Debtors | 34,000 |
| Cash at Bank | 2,000 |
| **Other currents assets** | |
| Preliminary Expenses | 20,000 |
| **Total Assets** | 3,70,000 |

A revaluation of assets reveals the following:
Land and Building Rs. 95,000, Plant and Machinery Rs. 1,12,000, Stock Rs. 25,000, Debtors Rs. 32,000 and Patents Rs. 5,000.
The following scheme of reconstruction is framed and approved by the court.

(a) The 6% preference shares be converted into 7.5% preference shares of Rs. 30 each fully paid.
(b) The equity shares be converted into shares of Rs. 5 each, fully paid.
(c) The sundry creditors be given the option to either accept 50% of their claims in cash in full satisfaction or to convert their claims into shares of Rs. 5 each.
(d) The revaluation of assets be adopted.
One-third (in value) of the creditors accepted equity shares for their claims. The rest were paid cash which was raised by issuing 17,500 equity shares to the existing shareholders. All shares including preference shares were then consolidated (or sub divided) into equity shares of Rs. 10. In view of the unsatisfactory state of affairs of the company, the debenture holders agreed to forego the interest due on debentures.
Assuming that all necessary actions were taken, journalise the steps and also give the Balance Sheet after the scheme is put into effect. (15)

Q7. Following is the Balance Sheet of B Ltd. as on 31st March, 2017 P.T.O.

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P3/4

| Particulars | Rs. |
|---|---|
| **Equity and Liabilities** | |
| **Shareholders' Funds** | |
| Equity Share Capital Rs. 10 each | 5,00,000 |
| 2000 10% Preference Shares of Rs. 100 each | 2,00,000 |
| **Reserves and Surplus** | |
| Surplus Account | 80,000 |
| General Reserve | 1,20,000 |
| **Non-Current Liabilities** | |
| 9% Debentures | 1,00,000 |
| **Current Liabilities** | |
| Creditors | 1,50,000 |
| **Total Equity and Liabilities** | 11,50,000 |
| **Assets** | |
| **Non-Current Assets** | |
| **Fixed Assets** | |
| Goodwill | 75,000 |
| Land and Buildings | 3,20,000 |
| Plant and Machinery | 3,15,000 |
| **Current Assets** | |
| Stock | 2,20,000 |
| Debtors | 90,000 |
| Bills Receivable | 70,000 |
| Cash at Bank | 50,000 |
| **Other Current Assets** | |
| Preliminary Expenses | 10,000 |
| **Total Assets** | 11,50,000 |

A Ltd. acquired all assets and all liabilities of B Ltd. For the purposes of absorption the assets were valued as follows:

| | |
|---|---|
| Goodwill | 1,25,000 |
| Land and Building | 4,30,000 |
| Plant and Machinery | 3,00,000 |
| Stock | 2,00,000 |
| Debtors | 80,000 |
| Bills Receivable | 65,000 |

One fourth of purchase consideration was satisfied by the allotment of fully paid preference shares of Rs. 100 each at par which carried 12% dividend. On half of purchase consideration was paid in the form of fully paid equity shares of Rs. 10 each issued at par and the balance was paid in cash. The preference shares received from A Ltd were given to preference shareholders of B Ltd. in exchange of shares held by them. The cost of liquidation Rs. 10,000 was paid by B Ltd. out of cash received from A Ltd. Debenture holders of B Ltd. were discharged by issue of cash received from A Ltd. Debenture holders of B Ltd. were discharged by issue of 10% own debentures by A Ltd.

You are required to:-

(a) Prepare Realisation Account, Preference Shareholders Account, A Ltd Account, Equity Shareholders Account and Cash at Bank Account in the books of B Ltd.

(b) Pass Journal Entries in the books of A Ltd. (15)

Q4 (a) The following information of a Commercial Bank on 31st March 2017. Calculate the amount of provision to be made for NPA's: (5)

| | | | | | |
|---|---|---|---|---|---|
| (i) | Standard assets | Rs.20,60,500 | (iv) | Doubtful assets (unsecured) | Rs.22,50[illegible] |
| (ii) | Sub standard assets | Rs.1,10,000 | (v) | Loss of assets | Rs. 15,0[illegible] |
| (iii) | Doubtfull assets (secured)<br>upto one year<br>1-3 years<br>more than 3 years | <br>Rs.40,000<br>Rs.25,000<br>Rs.15,000 | | | |

(b) What is the treatment of Depreciation in case of Electricity Companies? (5)

(c) State the features of insurance contracts and accounts of insurance companies. (5)

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# END TERM EXAMINATION

**SECOND SEMESTER B.COM [HONS.] JUNE 2024**

| | |
|---|---|
| **Paper Code: B.COM-110** | **Subjects: Environmental Science & Sustainability (C)** |

**Time: 3 Hours** **Maximum Marks: 60**

**Note: Attempt any Five questions. All questions carry equal marks.**

Q1 Why is it important to study Environmental Science? Write its Significance? (5)

Q2 What is an Ecosystem, its major Components & Biodiversity? Discuss flow of Energy in an Ecosystem? (5)

Q3 Explain in detail Environmental Management System (EMS)-ISO Standard 14001?

Q4 What is an Environmental Accounting System, its advantages & Significance in Current Scenario? (3)

Q5 How is Responsible Production & Mindful Consumption can help in Environment Protection, Explain its Rationale & challenges? (3)

Q6 Explain the concept of Sustainability & any two Sustainability Development Goals (SDG's) & Challenges in Achieving the targets set by the United Nations Development Programme? (4)

Q7 Explain the concept of Carbon Footprinting & Aims & Vision of KYOTO Protocol?

Q8 Elaborate on salient features of Environment Protection Act, 1986?

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# END TERM EXAMINATION

**SECOND SEMESTER [BCOM] MAY-JUNE-2026**

| | |
|---|---|
| *Paper Code: BCOM-102* | *Subject: Corporate Accounting* |

**[BATCH 2025]**

| | |
|---|---|
| *Time: 3 Hours* | *Maximum Marks: 60* |

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

Q1. Define **any four** of the following: **(5x4=20)**
(a) Equity Shares
(b) Preference Shares
(c) Share Forfeiture
(d) Rights Issue
(e) Book Building
(f) Internal Reconstruction
(g)Annual Report
(h) XBRL Filing

Q2 Explain the concept and process of book building in the issue of shares. How does it differ from the fixed price method of share issue? Discuss its advantages and limitations. **(10)**

**OR**

Q3 Explain the meaning and objectives of Internal Reconstruction of a company. Discuss the accounting treatment for alteration and reduction of share capital under Internal Reconstruction. **(10)**

Q4 Explain the objectives and importance of preparing financial statements of a company. Discuss the contents and format of the Statement of Profit and Loss and Balance Sheet as prescribed under Schedule III of the Companies Act, 2013. **(10)**

**OR**

Q5 Discuss the major provisions relating to preparation and presentation of corporate financial statements under Division I and Division II of Schedule III of the Companies Act, 2013. Also explain the significance of proper disclosure in financial reporting. **(10)**

Q6 Explain the concept of Amalgamation and Business Combination of companies. Discuss the methods of determining purchase consideration in case of amalgamation. **(10)**

**OR**

Q7 Discuss the accounting treatment for amalgamation of companies as per AS-14/Ind AS 103. Explain the differences between amalgamation in the nature of merger and amalgamation in the nature of purchase. **(10)**

Q8 Explain the meaning, objectives and importance of Corporate Financial Reporting. Differentiate between Financial Statements and Annual Report. Also discuss the contents of an Annual Report. **(10)**

**OR**

Q9 Discuss the mandatory and voluntary disclosures made through Annual Reports of companies. Explain the contents of the Report of the Board of Directors and the significance of E-filing and XBRL filing in corporate reporting. **(10)**

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# END TERM EXAMINATION

**SECOND SEMESTER [BCOM(HONS)] MAY-JUNE-2026**

| | |
|---|---|
| **Paper Code: BCOM-104<br>BCOM-108** | **Subject: Business Statistics** |
| **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) Skewness
b) Kurtosis
c) Bayes' Theorem
d) Properties of Normal curve
e) Pearson's coefficient of correlation
f) Properties of regression coefficients
g) Components of time series
h) Standard Error of Estimate.

Q2 Find the quartiles and quartile deviation of the following data:
15, 8, 7, 28, 18, 17, 14, 2, 10, 24, 48, 10, 15, 7, 18, 27 **(10)**

**OR**

Q3 Explain the nature and classification of data with suitable examples? Also, highlight the difference between cross-sectional and time-series data types? **(10)**

Q4 The random variable X has a normal distribution with mean 20 and standard deviation 4. Find $P(X>25)$ and draw the distribution covered? For reference $(P(Z \le 1.25) = 0.8944)$ **(10)**

**OR**

Q5 Explain the various types of probability distributions and its properties? Also, highlight the normal distribution preference over others in business? **(10)**

Q6 Using the below data: **(10)**
Mean x = 36, Mean y = 85, SDx = 11, SDy = 8, rxy = 0.66
Obtain the lines of regression and estimate the value of x when y = 75?

**OR**

Q7 Define regression and correlation with examples? Also, illustrate the coefficient of correlation relation with the regression coefficients for a given x and y? **(10)**

Q8 Calculate the sliced consumer index for the given data: **(10)**

| Year | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|
| CPI (Base Year 2018 | 100 | 110 | 108 | 114 | | | |
| CPI (Base Year 2021 | | | | 100 | 108 | 116 | |

**OR**

Q9 Discuss the concept of index number adequacy using base shift, splicing and deflating methods, highlighting there features? **(10)**

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# END TERM EXAMINATION

**SECOND SEMESTER [B.COM] MAY-JUNE 2026**

| | |
|---|---|
| ***Paper Code: BCOM-106*** | ***Subject: Management Practices and Organisational Behaviour*** |

***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) Briefly explain types of power.

(b) Distinguish between formal and informal organization.

(c) Discuss the functions of management.

(d) Elaborate the concept of Management by Objectives (MBO).

(e) What are the key factors affecting the internal and external environment?

(f) Differentiate between organizational culture and climate.

(g) How does leaders differ from managers? Explain.

(h) Discuss the difference between intrinsic and extrinsic motivation.

Q2 Explain Mintzberg's classification of managerial roles into interpersonal, informational, and decisional categories, and discuss their significance in modern organizations. **(10)**

**OR**

Q3 Discuss Henri Fayol's 14 principles of management and evaluate their relevance and applicability in modern business organizations. **(10)**

Q4 Explain the concept and importance of planning in management. Discuss the different types of plans and the process of strategic planning in detail. **(10)**

**OR**

Q5 Explain the process of decision-making in organizations. Discuss various decision-making techniques (Any 3 techniques). **(10)**

Q6 Describe the concept of personality. Discuss the major factors shaping personality. Compare and contrast Type A and Type B personality types. **(10)**

**OR**

Q7 Discuss the perceptual process, its importance, and the factors influencing perception in an organization. **(10)**

Q8 "While conflict cannot be avoided in organizations, it can be effectively managed." Examine the causes of organizational conflict and explain the five styles of handling conflict. **(10)**

**OR**

Q9 Explain the Contingency/Situational Theory of leadership. Discuss its practical applicability. **(10)**

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*(Please write your Exam Roll No.)* *Exam Roll No.* 00214788825

# END TERM EXAMINATION

**SECOND SEMESTER [BCOM(HONS)] MAY-JUNE-2026**

| | |
|---|---|
| ***Paper Code: BCOM-108*** | ***Subject: English Creative Writing and Report Presentation*** |

***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 is a literature review? Explain its role in academic and business writing.

b) Discuss the significance of financial report writing in business decision-making.

c) Why are infographics used in data presentation.

d) Explain how a research question is formulated in report writing.

e) What are business fiction and corporate memoirs? Explain briefly.

f) Explain the concept of social media content strategy and content creation in creative writing.

g) Why are digital presentation skills required in modern presentations?

h) Explain the importance of ethics in business communication and data presentation

Q2 Describe the complete writing process (brainstorming, drafting, revising, proofreading, and editing) with suitable examples relevant to business contexts. **(10)**

**OR**

Q3. "Professional communication requires clarity, structure and appropriate formatting." Discuss business communication basics including email etiquette, executive summaries and business proposals. **(10)**

Q4 Discuss the objectives of reports in business contexts and explain the different types of reports with examples. **(10)**

**OR**

Q5 "Advanced reporting formats help in presenting complex business information in a structured manner." Discuss advanced reporting forms such as white papers, policy briefs and market research reports. **(10)**

Q6. "Creative writing enhances the effectiveness of communication through structured techniques and expression." Explain key fundamentals of creative writing such as narrative techniques, character development, plot structure, and literary devices in detail. **(10)**

**OR**

Q7. Elaborate on the meaning and significance of creative writing in professional contexts. How can businesses apply creative writing in brand storytelling, marketing narratives, and corporate blogging? **(10)**

Q8. Discuss contemporary writing trends including web content writing, SEO basics, blog writing, script writing, and copywriting. How do these contribute to effective digital communication? **(10)**

**OR**

Q9 "Advanced communication practices are essential for professional and organizational success."Explain advanced communication aspects such as grant writing, technical documentation, and crisis communication writing. **(10)**

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*(Please write your Exam Roll No.)* **Exam Roll No.** 00214788823

# END TERM EXAMINATION

**SECOND SEMESTER [B.COM] MAY–JUNE 2026**

| | |
|---|---|
| ***Paper Code: BCOM-110*** | ***Subject: Business Analytics*** |
| ***(Batch- 2025-2026)*** | |

***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) Definition of types of data with examples?
(b) Discuss the challenges of data analytics with example?
(c) Definition of business analytics with example?
(d) Utility of multivariate regressionin business analytics?
(e) Definition of standard deviation and its utility in data analysis?
(f) Types of missing data with examples?
(g) Utility of conditional formatting with examples?
(h) Definition of data driven modeling with example?

Q2 Discuss the big data and its characteristics with suitable example from any of the business domains? Also, discuss some of the big data applications? **(10)**

**OR**

Q3 Define the concept of data science with suitable example? Also, identify the difference between data analytics and data analysis with an example? **(10)**

Q4 Explain the concept of data validation and its benefits with suitable examples? Also, highlight its role in data preparation? **(10)**

**OR**

Q5 Differentiate between data summarization and data visualization with examples? Also, highlight the benefits of data visualization in business analytics? **(10)**

Q6 Explain in detail the purpose of knowing the descriptive statistics of a large data sets with an example? Also, discuss its main parameters with its benefits? **(10)**

**OR**

Q7 Differentiate between variance and co-variance with suitable business scenario? Also, discuss its role in business analytics? **(10)**

Q8 Define the concept of predictive models with suitable example? Also, explain some of the strategies for building the predictive models with examples? **(10)**

**OR**

Q9 Discuss the concept of logistic regression and its role in business analytics with suitable example? **(10)**

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# END TERM EXAMINATION

**SECOND SEMESTER [BCOM] MAY–JUNE 2026**

| | |
|---|---|
| ***Paper Code: BCOM-112*** | ***Subject: Digital Technologies for Commerce (Basics of AI & ML)*** |
| ***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) Define the reinforcement learning with an example?
- (b) Define the unsupervised learning with an example?
- (c) Discuss the missing data handling techniques?
- (d) Define the Logistic regression with an example?
- (e) Discuss the steps of EDA using an example?
- (f) Discuss the concept of LLM?
- (g) Discuss the ROC-AUC curve and its relevance with an example?
- (h) Discuss the modern utilities of NLP with examples?

Q2 Discuss the future of Artificial Intelligence (AI) and its ethical concerns of biasness, privacy, and accountability with suitable business examples?

**OR**

Q3 Explain the emerging trends in the Artificial Intelligence (AI) related Supervised Machine Learning (ML) with real world use cases? **(10)**

Q4 Explain the importance and relevance of data types with suitable business examples? Also, highlight its role in Machine Learning modelling?

**OR**

Q5 Discuss the concept of data summarizing and data visualizing processes with examples? Also, explain the data preprocessing using normalization, scaling and encoding techniques? **(10)**

Q6 Explain the concept of model based supervised learning with suitable examples? Also, discuss the need of clustering technique with examples?

**OR**

Q7 Discuss the concept of cognitive learning based on information and its role in machine learning with examples? Also, highlight the confusion matrix relevance to it? **(10)**

Q8 Define the concept of neural network and its types with suitable business use cases? Also, discuss its role in modern Large Language models?

**OR**

Q9 Discuss the concept of deep language processing and some of its suitable use case that has revolutionized the domain of healthcare services? **(10)**

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