

Exam. Code : 108505

Subject Code : 2008

B.Com. 5<sup>th</sup> Semester (Batch 2020-23)

**MANAGEMENT ACCOUNTING**

**Paper : BCG-503**

Time Allowed—3 Hours]

[Maximum Marks—50

**Note** :—Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. Explain the differences between Cost Accounting, Financial Accounting and Management Accounting.
2. MN Limited gives you the following information related to the year ending 31<sup>st</sup> March, 2021 :

(1) Current Ratio	2.5 : 1
(2) Debt-Equity Ratio	1 : 15
(3) Return on Total Assets	15%
(4) Total Assets Turnover Ratio	2
(5) Gross Profit Ratio	20%
(6) Stock Turnover Ratio	7



(7) Current Market Price per Equity Share	Rs. 16
(8) Net Working Capital	Rs. 4,50,000
(9) Fixed Assets	Rs. 10,00,000
(10) 60,000 Equity Shares of Rs. 10 each	
(11) 20,000, 9% Preference Share of Rs. 10 each	
(12) Opening Stock	Rs. 3,80,000

You are required to calculate :

- (i) Quick Ratio
- (ii) Fixed Assets Turnover Ratio
- (iii) Proprietary Ratio
- (iv) Earnings per Share
- (v) Price-Earning Ratio.

### SECTION—B

- 3. A funds flow statement is a better substitute than income statement. Discuss.
- 4. Describe how cash flow statement is different from funds flow statement.

### SECTION—C

- 5. What is CVP Analysis ? How does it help in managerial decision making ?



6. A company manufactures three products. The budgeted quantity, selling prices and unit costs are as under :

	A	B	C
	Rs.	Rs.	Rs.
Raw materials (@ Rs. 20 per kg)	80	40	20
Direct wages (@ Rs. 5 per hour)	5	15	10
Variable overheads	10	30	20
Fixed overheads	9	22	18
Budgeted production (in units)	6,400	3,200	2,400
Selling price per unit (in Rs.)	140	120	90

Required :

- Present a statement of budgeted profit.
- Set optimal product-mix and determine the profit, if the supply of raw materials is restricted to 18,400 kg.

#### SECTION—D

- Explain the significance of Responsibility Centres in an organisation.
- What is a transfer price ? Explain the various Transfer Price methods in use.



Exam. Code : 108505

Subject Code : 2006

B.Com. 5<sup>th</sup> Semester (Batch 2020-23)

**ENGLISH COMPULSORY**

**Paper : BCG-501**

Time Allowed—3 Hours]

[Maximum Marks—50

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. What is the significance of the line “All the ones who yelled murderer takin’ my money now” in *All My Sons* ? Explain it.
2. What is the main theme of *All My Sons* ?

**SECTION—B**

3. How did Matthew Arnold in his poem ‘Dover Beach’ portray the real world which we live in ?
4. Explain the following stanza with reference to the context :  
Let your thunder strike  
Into the prison of false religion,  
And bring to this unhappy land  
The light of Knowledge.



### **SECTION—C**

5. Write a letter to the editor of the Newspaper describing the problem of Air Pollution in Punjab.
6. Write an application for the post of a Manager in a Multinational Bank.

### **SECTION—D**

7. Write a Resume for the job of a Research Associate in Department of English in a University.
8. Write down a report on the Political Campaign for Election in your District.



**Exam. Code : 108505**  
**Subject Code : 2017**

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**  
**BCG-532: E-COMMERCE**  
**GROUP-III: COMPUTER APPLICATIONS AND**  
**E-BUSINESS**

Time Allowed—3 Hours] [Maximum Marks—50

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. Explain E-Commerce and its features in detail.
2. Briefly discuss challenges and limitations of E-Commerce.

**SECTION—B**

3. Discuss various influencing factors of Successful E-Commerce.
4. Explain Business to Business and Business to Customers business models.

**SECTION—C**

5. Explain website and its components in detail.
6. Explain emergence of Internet as Competitive Advertising Media.



## **SECTION—D**

7. Explain security issues and its solutions on Electronic Payment System.
8. Explain Legal and ethical issues in E-Commerce.



**Exam. Code : 108505**

**Subject Code : 2015**

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**

**BCG-522: INSURANCE SERVICE MANAGEMENT**

**GROUP-II: BANKING AND INSURANCE**

Time Allowed—3 Hours]

[Maximum Marks—50

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. What do you mean by life insurance ? Explain the documents required for purchasing life insurance.
2. Explain the organization structure of life insurance management.

**SECTION—B**

3. Explain in detail agency commission structures.
4. What are the prerequisites to become an agent ? Explain in detail training procedures for becoming an agent.

**SECTION—C**

5. What is the procedure for calculating the amount of premium and bonuses ?
6. What is the role of surveyors ? Discuss the concept of surplus and its distribution.



### SECTION—D

7. What are the factors impacting the demand for insurance ?
8. Write a short note on:-
  - (a) Cost Consciousness and pricing of insurance product.
  - (b) Accounting Practices and Pricing of insurance product.



**Exam. Code : 108505**  
**Subject Code : 2013**

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**  
**BCG-512: FINANCIAL MARKET OPERATIONS**  
**GROUP-I: ACCOUNTING & FINANCE**

Time Allowed—3 Hours] [Maximum Marks—50

**Note :—**Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. Explain composition and structure of Money Market.
2. Explain Capital Market in detail.

**SECTION—B**

3. Write a brief note on Stock Exchange.
4. Explain National Stock Exchange in detail.

**SECTION—C**

5. What do you mean by SEBI ? Explain objectives of SEBI.
6. Explain Mutual Funds and its benefits in detail.



## **SECTION—D**

7. Explain rights and obligations of Depositories in detail.
8. Explain enquiry and penalty provisions of Depositories Act.



**Exam. Code : 108505**

**Subject Code : 2016**

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**

**BCG-531: COMPUTER BASED ACCOUNTING  
GROUP-III: COMPUTER APPLICATIONS AND  
E-BUSINESS**

**Time Allowed—3 Hours]**

**[Maximum Marks—50**

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. Write a detailed note on the evolution of computers in business. Briefly explain the advantages of computers in business.
2. What are the different computer tools of business usage ? Explain the features, advantages and limitations of each.

**SECTION—B**

3. Discuss the features of computerized accounting. What are the advantages of using computers in accounting ? Discuss in detail.
4. What are the different types of accounting software ? Discuss in detail the features of accounting software.



### SECTION—C

5. (a) Briefly explain the features of TALLY.  
(b) Discuss the steps of activating TALLY for single-user and multi-user.
6. What are the new features of TALLY ? Also explain the process of installation and running of TALLY.

### SECTION—D

7. What are the various components of Gateway of TALLY ? Discuss the items of the Button bar, Main area and Info panel.
8. What are the steps to create a company in TALLY ? Explain all the details to be filled in create company screen.



**Exam. Code : 108505**

**Subject Code : 2014**

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**

**BCG-521: BANKING SERVICES MANAGEMENT**

**GROUP-II: BANKING AND INSURANCE**

**Time Allowed—3 Hours]**

**[Maximum Marks—50**

**Note :—**Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. What are Economic and Monetary Implications of Banking Operations ?
2. Write a note on Tangible and Intangible Services.

**SECTION—B**

3. Discuss Lending Services and Foreign Bill Purchases.
4. Write a note on Agricultural Financing.

**SECTION—C**

5. Discuss Banking Regulation Act 1949.
6. Explain Relationship Between Banker and Customer.



### SECTION—D

7. Write a note on E-Banking Services.
8. Discuss the new Trends in Banking Services.



**Exam. Code : 108505**

**Subject Code : 2012**

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**

**BCG-511: CONTEMPORARY ACCOUNTING**

**GROUP-I: ACCOUNTING & FINANCE**

**Time Allowed—3 Hours]**

**[Maximum Marks—50**

**Note :—**Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. Explain Human Resource Accounting and its Scope in detail.
2. Briefly discuss the use of Human Resource Accounting in Managerial Decisions.

**SECTION—B**

3. Discuss various methods of Price Level Accounting.
4. Briefly explain various approaches to Corporate Social Accounting.

**SECTION—C**

5. Explain Value Added Reporting in detail.
6. Write a brief note on Basel II and III Norms.



## **SECTION—D**

7. Explain Accounting Standards in India in detail.
8. Explain Accounting Standards relating to Interim Reporting.



Exam. Code : 108505  
Subject Code : 2009

**B.Com. 5<sup>th</sup> Semester (Batch 2020-23)**  
**BCG-504: DIRECT TAX LAWS**

Time Allowed—3 Hours] [Maximum Marks—50

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. Write notes on :-
  - (a) Person
  - (b) Assessment Year.
2. Define Residential Status as per Income Tax Act 1961. Does the residential status of a person impact the tax liability of the person ? Discuss.

**SECTION—B**

3. What is Salary ? Discuss its components. Also discuss the steps in calculation of salary of an individual.
4. Discuss the tax provisions related to income from House Property.



### SECTION—C

5. What is Long term capital gain ? Discuss major taxation provisions related to long term capital gain.
6. What is income from other sources ? Show step by step calculation of income from other sources of an individual.

### SECTION—D

7. Discuss major types of deductions allowed from Gross Total Income of Individuals.
8. What is Tax Deduction at Source ? Discuss.



Exam. Code : 109105  
Subject Code : 2125

**B.Com. (Hons.) 5<sup>th</sup> Semester**  
**ACCOUNTING FOR BANKERS**  
**Paper-III, GROUP-I: BANKING**

Time Allowed—3 Hours] [Maximum Marks—50

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

**SECTION—A**

1. What are subsidiary books ? Write a detailed note on cash book and methods to prepare it.
2. What is Deferred Revenue Expenditure ? Identify the following transactions as capital/revenue. Give reasons for your answer.
  - (i) Amount realized from sale of worn out vehicles, Rs. 25000.
  - (ii) Rs. 850 paid for painting the petrol pump.
  - (iii) The cost of registration of a newly formed company, Rs. 500,000.
  - (iv) Loss on investment for investment dealer Rs. 12000.



- (v) Commission paid on net profit to the company to agents Rs. 5000.
- (vi) Expenditure incurred on installing cinema screen Rs. 78000.
- (vii) Rs. 1000 spent on repair of new machine not yet installed.
- (viii) Salaries paid to the employees of a sugar mill, Rs. 35000.
- (ix) Settlement of claim of Rs.10,000 by an insurance company.
- (x) Freight and cartage on the new machine Rs. 150, erection charges Rs. 200.

### **SECTION—B**

- 3. Explain calculation of front end and back end interest. Support your answer with practical examples.
- 4. Briefly explain:
  - (i) Rules for bank accounts
  - (ii) Transfer vouchers.

### **SECTION—C**

- 5. Discuss provisions regarding audit of bank accounts.
- 6. Write notes on:
  - (i) Provisioning norms for NPAs
  - (ii) Disclosure for banks as prescribed by RBI.



### SECTION—D

7. What are various banking services available through computers ?
8. Write notes on:
  - (i) Causes of differences in Pass Book and Cash Book
  - (ii) Accounting software available in the market.