

Exam. Code : 121101
Subject Code: 3914

B.Com. 1st Semester (Batch 2023-26) (CBGS)
BCG-103 : FINANCIAL ACCOUNTING

Time Allowed—3 Hours] [Maximum Marks—100

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 various concepts of accounting along with their implications.
2. What is capital expenditure, revenue expenditure and deferred revenue expenditure ? Give characteristics of each. When are revenue expenses treated as capital expenses.

SECTION—B

3. What is Voyage Account ? Explain the procedure of preparing voyage accounts.
4. Sen submits to you the following trial balance. Prepare final accounts for the year ending March 31, 2019 and a Balance Sheet as on that date after correcting the Trial Balance and giving effect to the under mentioned

adjustments :

Dr.	Rs.
Drawings	3,250
Stock (1-4-2018)	17,445
Carriage Inwards	1,240
Rent	820
Returns Outwards	840
Rent Outstanding	130
Purchases	12,970
Debtors	4,000
Advertisement	954
Bad Debts	400
Patents and Patterns	500
Wages	754
Cash	62
Goodwill	1,730
	45,095
Cr.	Rs.
Capital	15,000
Returns Inwards	554
Deposit with Das Gupta	1,375
Carriage Outwards	725
Loan to Chatterjee @ 5% p.a.	1,000
Interest on above	25
Stock (31-3-2019)	18,792
Creditors	3,000
Provision for Doubtful Debts	1,200
Sales	27,914
Discount Allowed	330
	69,915

- (i) Manager is entitled to a commission of 10% of net profits after charging such commission.
- (ii) Increase bad debts by Rs. 600. Provision for doubtful debts is to be 10% and provision for discount on debtors at 5%.
- (iii) Stock valued at Rs. 1,500 destroyed by fire. Insurance Co. admitted claim for Rs. 950 only. Payment is yet to be received.
- (iv) Carry forward Rs. 200 of advertisement to next year.
- (v) Amount was loaned to Chatterjee on April 1, 2018.

SECTION—C

- 5. What is consignment ? Give its characteristics. How is it different from joint venture and sale ?
- 6. Das and Roy entered into a Joint Venture involving the buying and selling of old railway material. The profit or loss was to be shared equally. The cost of the material purchased was Rs. 42,500 which was paid by Das who drew a bill on Roy at a 2 month's demand for Rs. 30,000. The bill was discounted by Das at a cost of Rs. 240. The transactions relating to venture were (a) Das paid Rs. 300 for carriage, Rs. 500 for commission and

Rs. 200 for travelling expenses, (b) Roy paid Rs. 100 travelling expenses and Rs. 150 sundry expense; (c) Sale made by Das amounted to Rs. 20,000, and (d) Sales made by Roy were Rs. 30,000.

Goods costing Rs. 1,000 and Rs. 1,500 (being unsold stock) were retained by Das and Roy and these were charged to them at a price to show the same rate of gross profit as that made on the total sales (excluding these sales). Das was credited with a sum of Rs. 400 to cover the cost of warehousing and insurance. The expenses in connection with the bill were to be treated as a charge against the venture.

You are required (a) to show the account in the books of both parties to record his own transactions, and (b) to prepare a Memorandum joint venture Account.

SECTION—D

7. What are departmental accounts ? What are its objectives ? Discuss the methods of departmental accounts.
8. Messrs Eastern Traders, Guwahati have opened a branch at Bongaigaon on 1-7-2022. The goods were sent by the head office to the branch and invoiced at selling price of the branch which was 125% of the cost price of the head office.

The following are the particulars relating to transactions of Bongaigoan.

		Rs.
Goods sent to branch (at cost by head office)		2,20,000
Sales : Cash		1,25,000
Credit		1,75,000
Cash collected from debtors		1,56,000
Discount allowed		4,000
Cash sent to branch for expenses		
Wages	3,000	
Freight	11,000	
Other expenses including godown rent	6,000	20,000
Spoiled cloth in bales written off at invoice price		500
Stock on June 30, 2023 at invoice price		55,500
Branch debtors on 30 th June, 2023		10,000

Ascertain the gross profit and net profit for the Bongaigaon branch for the year ended 30.6.2023 after preparing branch stock account and branch debtors account..

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B.Com. 1st Semester (Batch 2023-26) (CBGS)

BUSINESS COMMUNICATION

Paper : BCG-105

Time Allowed—3 Hours] [Maximum Marks—100

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 business communication ? Discuss the purpose and process of business communication in detail.
2. Why is communication indispensable in management ? Discuss the process and benefits of formal and informal and internal and external communication.

SECTION—B

3. How important are presentation skills ? What are the important points you will ensure while preparing and delivering an oral business presentation ?

4. How important are business etiquette ? Discuss some important situations in business when etiquette ensures success and satisfaction. Highlight some important business manners.

SECTION—C

5. How will you prepare a sales report ? What will be the important checkpoints in such preparation ? Explain with the help of an example.
6. Prepare a circular as the HR manager of Khadi Enterprise Limited informing employees about alteration in working hours to manage power requirements.

SECTION—D

7. Write a correspondence for the debenture holders informing the delay in payment of interest and reasons of the same.
8. What are the considerations to be borne in mind while preparing a resume for the job ? Explain with the help of a sample resume.

Exam. Code : 121101
Subject Code : 3915

B.Com. 1st Semester (Batch 2023-26) (CBGS)
BUSINESS ORGANIZATION

Paper : BCG-104

Time Allowed—3 Hours] [Maximum Marks—100

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. Define Business. Explain in detail types of Business.
2. What do you understand by Business Ethics ? Discuss various elements of Business Ethics and its role and relevance in the present scenario.

SECTION—B

3. What do you mean by Partnership firm ? How will you distinguish it from Sole Proprietorship and Joint Hindu Family business ?
4. Define Public Enterprises. Elucidate various forms of Public Enterprises along with the advantages and disadvantages.

SECTION—C

5. Explain the Location of an Industry. Describe various factors that determine the location of an industry.
6. Discuss in detail the priority of large-scale operations as compared to small-scale operations for industry.

SECTION—D

7. What are the different types of Securities Markets ? Explain its role and functions.
8. Define Chamber of Commerce. Discuss the function and objectives of Chamber of Commerce in the Indian Scenario.

Exam. Code : 121101
Subject Code : 3912

B.Com. 1st Semester (Batch 2023-26) (CBGS)

ENGLISH COMPULSORY

Paper : ENC-101

Time Allowed—3 Hours] [Maximum Marks—100

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. Attempt all the following problems :

Put in *had better* where suitable. If *had better* is not suitable, use *should* :

- (i) When people are driving, they keep their eyes on the road.
- (ii) I'm glad you came to see us. You come more often.
- (iii) She'll be upset if we don't invite her to the party, so we invite her.
- (iv) These biscuits are delicious. You try one.

Make one sentence from **two** :

(v) It will stop raining soon. Then we'll go out.

We'll go

(vi) I'll do the shopping. Then I'll come straight back home.

After

(vii) It's going to get dark. Let's go home before that.

..... before

What is going to happen in these situations ? Use the words in brackets :

(viii) There are a lot of black clouds in the sky.

(rain) It's

(ix) It is 8.30. Tom is leaving his house. He has to be at work at 8.45, but the journey takes 30 minutes.

(late) He

(x) There is a hole in the bottom of the boat. A lot of water is coming in through the hole.

(sink) The boat

1×20=20

2. Attempt all the following problems :

Read the situations and complete the sentences :

- (i) I had arranged to meet Tom in a restaurant. I arrived and waited for him. After 20 minutes I realised that I was in the wrong restaurant.

I, for 20 minutes when I
..... the wrong restaurant.

- (ii) Sarah got a job in factory. Five years later the factory closed down.

At the time the factory, Sarah
there for five years.

Which is correct ?

- (iii) We haven't got much time. We must / mustn't hurry.
- (iv) We've got plenty of time. We mustn't / don't need to hurry.
- (v) I have to talk to Cary. I must / mustn't remember to call him.

For each situation, write a sentence ending with never ... before. Use the verb in brackets.

(vi) The man sitting next to you on the plane was very nervous. It was his first flight.

(fly) He

(vii) Somebody sang a song. I didn't know it.

(hear) I

(viii) Sam played tennis yesterday. He wasn't very good at it because it was his first game.

(play) He

Put in been or gone

(ix) Hello! I've just to the shops. I've bought lots of things.

(x) Alice isn't here at the moment. She's to the shop to get a newspaper. 1×20=20

SECTION—B

3. (a) Write a paragraph on the Indian Space Program in the light of its recently launched Chandrayaan III.

10

(b) Attempt the following :

Put the words in the correct order :

(i) serviced / her car / Sarah / once a year / has

Sarah

(ii) twelve pounds / have / cleaned / it / my suit /
cost / to

.....

Write these sentences in another way, beginning in
the way shown.

(iii) They asked me some difficult questions at the
interview.

I

(iv) Amy's colleagues gave her a present when she
retired.

Amy

Put the verb into correct form :

(v) I can't afford to buy a car. If I (buy) a car, I'd
have to borrow the money. 10

4. (a) Write a paragraph on Women Empowerment. 10
(b) Attempt the following :

Write these sentences in another way, beginning in the way shown.

(i) How much will they pay you for your work ?

How much will you

(ii) I think they should have offered Tom the job.

I think Tom

Rewrite these sentences. Instead of using somebody, they, people etc., write a passive sentence :

(iii) They cancelled all flights because of fog.

All

(iv) Somebody accused me of stealing money.

I

Write the given sentence in some other form using the underlined word :

(v) It is reported that the building has been badly damaged by the fire.

The building

2×5=10

SECTION—C

5. Write an essay on the author's technique in "The Story Teller". 20
6. (a) Write a character sketch of the lady in "The Luncheon".
- (b) Write a character sketch of Iona Potapov. 10×2=20

SECTION—D

7. (a) How was Grimsdyke's life deeply influenced by the "Power of Women" ?
- (b) In what way is a spendthrift selfish ? 10×2=20
8. What are the different definitions of Democracy proposed in "A Dialogue on Democracy" ? Do they arrive at any final definiton ? 20

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Subject Code : 3917

B.Com. 1st Semester (Batch 2023-26) (CBGS)

BUSINESS STATISTICS

Paper : BCG-106

Time Allowed—3 Hours] [Maximum Marks—100

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. (a) Statistics is not a Science, it is a scientific method. Discuss the statement.
- (b) Find the missing frequencies in the following distribution, for which it is known that Median = 48.25 and Mode = 44.

Class Interval	Frequency
10-20	3
20-30	7
30-40	?
40-50	?
50-60	?
60-70	20
70-80	16
80-90	4
Total	150

10,10

2. Find out the Arithmetic Mean, Mode and Median for the following distribution :

Mid Points (weight in lbs)	95	105	115	125	135
No. of Students	4	2	18	22	21
Mid Points (weight in lbs)	145	155	165	175	
No. of Students	19	10	3	2	

SECTION—B

3. Calculate Karl Pearson's Correlation Coefficient from the following Table :

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

4. What is meant by Dispersion ? What are the methods of computing measures of dispersion ? Illustrate the practical utility of these methods.

SECTION—C

5. The following table gives the data with regard to the prices and consumption of a few selected items for the years 2012 and 2021 :

Year	Article							
	I		II		III		IV	
	P	Q	P	Q	P	Q	P	Q
2012	12.50	9	9.63	4	7.75	6	5.00	5
2021	12.75	9	7.75	6	8.80	10	6.50	7

Calculate the (i) Laspeyre's Index, (ii) Paasche's Index and (iii) Fisher's Index.

Also, prove that the time reversal test is satisfied by Fisher's formula but not necessarily by the Laspeyre's and Paasche's Index Number.

6. What is Index Numbers ? Explain the methods of construction of Index Numbers.

SECTION—D

7. The data below give the index of Industrial production from 2011 to 2020 :

Year	Index of Production (Lakh Tonnes)
2011	109.2
2012	119.8
2013	129.7
2014	140.8
2015	153.8
2016	153.2
2017	152.6
2018	163.0
2019	175.3
2020	184.3

Find the trend line and predict the index of production for the year 2022 by semi-average method.

8. (a) Discuss the Theorems of Probability.
- (b) A stocklist has 20 items in a lot. Out of which, 12 are non-defective and 8 defective. A customer selects 3 items from the lot.
- (i) What is the probability that all the three items are non-defective ?
- (ii) What is the probability that out of these three items, two are non-defective and one is defective ?
- 10,10

Exam. Code : 121101
Subject Code : 3918

B.Com. 1st Semester (Batch 2023-26) (CBGS)

COMPUTER FUNDAMENTALS

Paper : BCG-107

Time Allowed—3 Hours] [Maximum Marks—100

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 following :
 - (a) Functioning of CPU.
 - (b) Functioning of Digital Computer
 - (c) Supercomputer.
2. Write the difference between the following :
 - (a) Mainframe vs. Workstation
 - (b) Fourth Generation Computers vs. Fifth Generation Computers
 - (c) Hardware and Software

SECTION—B

3. What is the role of data in computer ? How is the data stored in Computer ? Explain the procedure to process data and information in computer. 2,3,15

4. Explain any two application areas of computer with the procedure to process data in it.

SECTION—C

5. Explain the working of any three input devices.
6. What is the difference between printer and plotter ? Explain the working of any one.

SECTION—D

7. What is the use of an Operating System ? What are various types of operating systems ? Explain the working of any one operating system. 3,3,14
8. Write the difference between the following :
- (a) Machine vs. High Level Language
 - (b) Internal vs. External DOS Commands
 - (c) Application vs. System Software