

Exam. Code : 108505
Subject Code : 1698

B.Com. 5th Semester (Batch 2021-24)
FINANCIAL MARKET OPERATIONS
Paper—BCG-512 : 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. Write short notes on :
 - (a) Acceptance houses
 - (b) Discount houses.
2. What is Money Market ? Discuss the recent trends in Indian Money Market.

SECTION—B

3. What is over the counter exchange ? How market-makers operate to buy and sell the securities in OTCEI ?
4. Explain the composition of National Stock Exchange (NSE) in India.

SECTION—C

5. What is mutual fund ? Explain its types and their benefits in detail.
6. Discuss the scope and functions of Securities and Exchange Board of India.

SECTION—D

7. Explain the rights and obligations of depositories as per Depositories Act, 1996.
8. How the introduction of depository system took away the limitations of traditional system ? Briefly discuss.

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Subject Code: 1697

B.Com. 5th Semester (Batch 2021-24)
CONTEMPORARY ACCOUNTING
Paper—BCG-511: 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. Discuss in brief the emergence of Contemporary issues in Accounting.
2. What do you mean by Human Resource Valuation Accounting ? Discuss various Human Resource Valuation Models.

SECTION—B

3. Explain Price Level Accounting, its methods and Corporate Practices in detail.
4. What do you understand by Corporate Reporting ? Discuss the Conceptual Framework of Corporate Accounting.

SECTION—C

Explain the Recent Trends in the Presentation of Published Accounts in detail.

Define the concept and presentation of Value Added Reporting in brief.

SECTION—D

7. Discuss briefly the significance and formulation of Accounting Standards in India.
8. Explain the following terms in detail :
 - (i) Target Costing
 - (ii) Accounting for Intangibles.

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Subject Code: 1695

B.Com. 5th Semester (Batch 2021-24)

AUDITING

Paper—BCG-505

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 the different types of frauds in connection with accounts ? Give few examples of frauds and state how the auditor can detect and prevent such frauds.
2. (i) Describe the qualities of an auditor.
(ii) What do you understand by Continuous Audit ? How is it different from periodical Audit ? Explain.

SECTION—B

3. What is meant by the Internal Check ? What are the essential characteristics of a good internal check system ? Also, describe the advantages and disadvantages of Internal Check.

4. Describe the objectives of Internal Check system. Suggest a suitable system of internal check for recording cash receipts and cash payments.

SECTION—C

5. (i) What are the duties of an auditor in connection with sales and sales returns ?
- (ii) Discuss the general considerations during the vouching of trading transactions.
6. (i) How would an auditor undertake vouching of credit purchases and purchase returns ?
- (ii) Which points should an auditor keep in mind while vouching the cash receipts ?

SECTION—D

7. Discuss the rights and duties of an auditor with the help of relevant case law.
8. (i) Explain the various classifications of an Audit Report.
- (ii) Write a detailed note on Management Audit.

Exam. Code : 108505
Subject Code : 1694

B.Com. 5th Semester (Batch 2021-24)
DIRECT TAX LAWS
Paper-BCG-504

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 justification of Income Tax ? Write a detailed note on the History of Income Tax in India.
2. 'As per Section 6 of the Income Tax Act, an individual is said to be non-resident in India if he is not a resident in India and an individual is deemed to be resident in India in any previous year if he satisfies 'some' conditions'. Explain the statement. What are those conditions ? 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 Capital Gain ? Discuss the major provisions related to the taxation of capital gains in India.
6. In case of an individual how would you calculate the income from other sources ? Elaborate with examples.

SECTION—D

7. How the Gross Total Income of an Individual is calculated ? Discuss with examples.
8. Write a detailed note on Tax Deduction at Source.

Exam. Code : 108505
Subject Code : 1693

B.Com. 5th Semester (Batch 2021-24)

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. What is meant by Management Accounting ? How is it different from Financial Accounting ?
2. Explain different tools of financial analysis.

SECTION—B

3. Differentiate between Cash Flow Statement and Fund Flow Statement. Explain the procedure of preparing the Cash Flow Statement under indirect method as per AS-3.

4. The following are the summarized Balance Sheets of X Ltd. on 31st December, 2017 and 31st December, 2018 :

	2017 (Rs.)	2018 (Rs.)
Equity and Liabilities :		
Share Capital	6,00,000	8,00,000
Debentures	2,00,000	3,00,000
Statement of Profit and Loss	1,25,000	2,50,000
Creditors	1,15,000	90,000
Provision for Bad and Doubtful Debts	6,000	3,000
Provision for Depreciation :		
On Land & Building	20,000	24,000
On Plant & Machinery	30,000	35,000
	10,96,000	15,02,000
Assets :		
Plant & Machinery (at cost)	4,00,000	6,45,000
Land & Building (at cost)	3,00,000	4,00,000
Stock	3,00,000	3,50,000
Bank	20,000	40,000
Preliminary Expenses	7,000	6,000
Debtors	69,000	61,000
	10,96,000	15,02,000

Additional information :

(1) During the year, a part of machinery costing Rs. 70,000 (accumulated depreciation thereon Rs. 2,000) was sold for Rs. 6,000.

(2) Dividend of Rs. 50,000 was paid during the year.

You are required to ascertain :

(a) Changes in Working Capital for 2018.

(b) Fund Flow Statement.

SECTION—C

5. What is CVP analysis ? Discuss its tools.

6. A machine manufacturing company finds that while it costs Rs. 12 each to make a component P-50, the same is available in the market at Rs. 11 with an assurance of continued supply. The breakdown of cost is :

Direct material	Rs. 4.25 each
Direct labour	Rs. 3.75 each
Other variables	Rs. 2.00 each
Depreciation and other fixed cost	Rs. 2.00 each
Total	<u>Rs. 12.00 each</u>

(a) Should you make or buy ?

(b) What would be your decision if the supplier offers the components at Rs. 9.85 each ?

SECTION—D

7. What are responsibility centers ? Explain types of responsibility centers.
8. What is transfer pricing ? Explain methods of transfer pricing.

Exam. Code : 108505
Subject Code : 1692

B.Com. 5th Semester (Batch 2021-24)

PUNJABI COMPULSORY

Paper-BCG-502 (i)

Time Allowed—3 Hours] [Maximum Marks—50

ਨੋਟ :— ਹਰੇਕ ਭਾਗ ਵਿੱਚੋਂ ਘੱਟੋ-ਘੱਟ ਇੱਕ ਪ੍ਰਸ਼ਨ ਦੀ ਚੋਣ ਕਰਦੇ ਹੋਏ, ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰੋ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਅੰਕ ਬਰਾਬਰ ਹਨ।

ਭਾਗ—ੳ

1. 'ਏਕਲਵਯ' ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ ਦੱਸੋ। 10
2. 'ਅਰਜਨ ਛੇਤ ਗਡੀਰਨਾ' ਕਹਾਣੀ ਦਾ ਸਾਰ ਆਪਣੇ ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ। 10

ਭਾਗ—ਅ

3. 'ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ' ਨਾਵਲ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਸੰਖੇਪ ਵਿੱਚ ਲਿਖੋ। 10
4. ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ ਦੇ ਜੀਵਨ ਅਤੇ ਰਚਨਾਵਾਂ ਉੱਪਰ ਨੋਟ ਲਿਖੋ। 10

ਭਾਗ—ੲ

5. 'ਸੋਸ਼ਲ ਮੀਡੀਆ ਵਰ ਕਿ ਸਰਾਪ' ਵਿਸ਼ੇ ਉੱਪਰ ਪੈਰ੍ਹਾ ਰਚਨਾ ਕਰੋ। 10

6. ਹੇਠ ਲਿਖੇ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਕਰੋ :

In Sikh history the name of Rani Sda Kaur shines as a star. She was a woman whose wisdom was equal to her courage. She was fearless in war and cool in the time of danger. She was also respected by everybody for her noble character. Though she became a widow at an early age she never even thought of marrying again. Everyone praised her for her faithfulness to the memory of her husband.

10

ਭਾਗ—ਸ

7. ਸਵਰ ਧੁਨੀਆਂ ਦਾ ਵਰਗੀਕਰਨ ਕਰੋ। 10
8. ਮੇਲ ਤੋਂ ਕੀ ਭਾਵ ਹੈ ? ਪੰਜਾਬੀ ਵਾਕ ਵਿੱਚ ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ ਦੇ ਮੇਲ ਉੱਪਰ ਚਰਚਾ ਕਰੋ। 10

Exam. Code : 108505
Subject Code : 1696

B.Com. 5th Semester (Batch 2021-24)

MUDHLI PUNJABI

(In Lieu of Compulsory Punjabi)

Paper : BCG-502 (ii)

Time Allowed—3 Hours]

[Maximum Marks—50

ਨੋਟ :— ਹਰੇਕ ਭਾਗ ਵਿੱਚੋਂ ਘੱਟੋ-ਘੱਟ ਇੱਕ ਪ੍ਰਸ਼ਨ ਦੀ ਚੋਣ ਕਰਦੇ ਹੋਏ, ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰੋ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਅੰਕ ਬਰਾਬਰ ਹਨ।

ਭਾਗ—ੳ

1. ਸਾਹਿਤ ਦੀ ਪਰਿਭਾਸ਼ਾ ਨਿਸ਼ਚਿਤ ਕਰਦੇ ਹੋਏ ਇਸ ਦਾ ਲੋਕ ਸਾਹਿਤ ਨਾਲੋਂ ਨਿਖੇੜ ਕਰੋ। 10
2. ਪੰਜਾਬੀ ਲੋਕ ਸਾਹਿਤ ਵਿੱਚ ਵਾਰਤਕ ਵਿੱਚ ਮਿਲਦੀਆਂ ਵੰਨਗੀਆਂ ਬਾਰੇ ਵਿਸਥਾਰਪੂਰਵਕ ਨੋਟ ਲਿਖੋ। 10

ਜਾਂ

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ ਦੇ ਜੀਵਨ ਨਾਲ ਸੰਬੰਧਿਤ ਕੋਈ ਦੋ ਜਨਮ ਸਾਖੀਆਂ ਲਿਖੋ। 10

ਭਾਗ—ਅ

3. ਸੁਹਾਗ ਜਾਂ ਘੋੜੀਆਂ ਲੋਕ ਗੀਤਾਂ ਦੀਆਂ ਕੋਈ ਦੋ ਉਦਾਹਰਣਾਂ ਲਿਖੋ। 10

4. ਸਿੱਠਣੀਆਂ ਵਿਆਹ ਦੇ ਕਿਸ ਸਮੇਂ ਕਿਸਨੂੰ ਦਿੱਤੀਆਂ ਜਾਂਦੀਆਂ ਹਨ ? ਇਸਦੀ ਇੱਕ ਉਦਾਹਰਣ ਲਿਖੋ। 10

ਭਾਗ—ੲ

5. ਪੰਜਾਬ ਦੇ ਭੰਗੜਾ ਲੋ ਨਾਚ ਬਾਰੇ ਵਿਸਥਾਰਪੂਰਵਕ ਨੋਟ ਲਿਖੋ। 10
6. ਪੰਜਾਬ ਦੇ ਕੁੜੀਆਂ ਦੇ ਲੋਕ ਨਾਚ ਗਿੱਧੇ ਬਾਰੇ ਵਿਸਥਾਰਪੂਰਵਕ ਨੋਟ ਲਿਖੋ। 10

ਭਾਗ—ਸ

7. ਪੰਜਾਬ ਦੀਆਂ ਲੋਕ ਖੇਡਾਂ ਦੀਆਂ ਚਾਰ ਵੰਨਗੀਆਂ ਬਾਰੇ ਆਪਣੇ ਵਿਚਾਰ ਪੇਸ਼ ਕਰੋ। 10
8. ਪੰਜਾਬ ਦੀਆਂ ਲੋਕ ਕਲਾਵਾਂ ਦੀਆਂ ਕੋਈ ਦੋ ਵੰਨਗੀਆਂ ਬਾਰੇ ਵਿਚਾਰ ਕਰੋ। 10

Exam. Code : 108505
Subject Code : 8641

B.Com. 5th Sem. (Old. Sylb 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. “Money-money-money. You say it long enough it doesn’t mean anything.” Discuss the role of money in the play *All My Sons*.
2. “Sure, he was my son. But I think to him they were all my sons.” What does Keller mean by this statement about Larry ?

SECTION—B

3. *She Walks in Beauty* is one of the well known poems by Lord Byron. Discuss.
4. Write down the central idea of Rabindranath Tagore’s ‘False Religion’.

SECTION—C

5. Write an application for the Post of Sales Supervisor in an MNC.
6. Write an application to your Principal for the better library facility for the students of your college.

SECTION—D

7. Write down your Resume for the post of Chartered Accountant in Stock Exchange.
8. Place an order for Hundred Computers for your company to Gupta & Sons, Chandigarh.

Exam. Code : 108505

Subject Code: 1691

B.Com. 5th Semester (Batch 2021-24)

ENGLISH COMPULSORY

Paper : ENC-301

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. Discuss the theme of *All My Sons*. 10
2. Discuss the title of *All My Sons*. 10

SECTION—B

3. Critically analyze Matthew Arnold's poem *Dover Beach*. 10
4. Critically analyze William Wordsworth's poem *The World is Too Much with Us*. 10

SECTION—C

5. Critically analyze W.H. Auden's poem *The Unknown Citizen*. 10
6. Discuss Ted Hughes' *The Thought Fox*. 10

SECTION—D

7. Write a letter to the editor of The Tribune highlighting the problem of noise pollution in your locality. 10
8. Write a resume for the post of CA in Multi National Company. 10

Exam. Code : 108505
Subject Code : 1701

B.Com. 5th Semester (Batch 2021-24)
COMPUTER BASED ACCOUNTING
Paper—BCG-531

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. What is Computerized Accounting ? What are its advantages ? Discuss the evolution of computers in business.
2. What is system approach in Accounting ? What is its importance ? Discuss with examples.

SECTION—B

3. What are the important aspects of computer accounting ? Discuss the various modules of a computer accounting package.
4. Discuss and differentiate between the different types of accounting software.

SECTION—C

5. What is the difference between Tally server for single user and multi-user ? Discuss the steps of activating Tally for both types of users.
6. What is process of installing and starting Tally ? Briefly explain how Tally is run.

SECTION—D

7. Explain in detail the various items on the Tally screen. What is Tally Gateway ?
8. What are the various information required about the company to create a company in Tally ? Give a sample of the values under each type of information to create a company.

Exam. Code : 108505
Subject Code: 1702

B.Com. 5th Semester (Batch 2021-24)
E-COMMERCE
Paper—BCG-532
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. Distinguish between E-commerce and Traditional commerce.
2. Discuss the various Challenges and Limitations of E-commerce.

SECTION—B

3. Explain in detail the Business to Customers and Business to Government models of E-commerce.
4. Discuss the various influencing factors of successful E-commerce.

SECTION—C

5. Write a detailed note on components of website.
6. Discuss in detail the Models of Internet Advertising.

SECTION—D

7. What do you mean by Biometrics ? Explain its types.
8. Discuss in detail the Regulatory framework of E-commerce.

Exam. Code : 109105
Subject Code : 1776

B.Com. (Hons.) 5th 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. Explain :
 - (a) Accounting standards and their scope.
 - (b) Preparation of Cash Book.
2. Journalize the following transactions of a Merchant :
Jan. 1, 2016 Balances :
Cash in hand Rs. 12,000; Cash at bank Rs. 25,000;
Stock Rs. 18,000; Furniture Rs. 7,000; Building
Rs. 35,000; Debtors—Mohan Rs. 1,500; Chandra Kant

Rs. 1,800; Avinash Rs. 800; Outstanding Rent Rs. 500;
Creditors—Rajeev Rs. 1,700; Rajneet
Rs. 2,800.

During the month ending 31st January 2016, the following transactions took place :

Jan. 2, Purchased goods worth Rs. 5,000 for cash less 20% trade discount.

Jan. 4, Sold goods to Raman on credit Rs. 10,000.

Jan. 5, Goods worth Rs. 1,000 stolen by employee.

Jan. 6, Purchased goods of Rs. 40,000 for the business by cheque.

Jan. 8, Drew cheque for personal use Rs. 10,000.

Jan. 10, Sham Lal returned goods worth Rs. 50,000 which in turn send to Ram Lal.

Jan. 13, Deposited in the Bank Rs. 4,000.

Jan. 15, Bricks worth Rs. 60,000 purchased for the construction of building.

Jan. 17, Interest on Capital to be provided Rs. 5,000.

SECTION—B

3. What are annuities ? How is the present and future value of ordinary annuity calculated ?
4. Explain the relationship between banker and customer.

SECTION—C

5. Explain the disclosure requirements of banks.
6. Discuss provisions regarding audit of banks.

SECTION—D

7. What is Bank Reconciliation Statement ? What are the causes of differences in Pass Book and Cash Book ?
8. What is computerized accounting ? What are its features ?
How is it different from manual accounting ?