

Exam. Code : 115303

Subject Code: 3138

B.Com. (Financial Services) 3rd Sem. (Batch 2022-25)

BANKING LAWS AND PRACTICE

Paper—IV

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 Credit Control. Elucidate different methods of Credit Control used by RBI to regulate flow of money in market.
2. What do you understand by Central Bank ? Discuss its objectives and functions.

SECTION—B

3. Explain the different types of Negotiable Instruments. Distinguish between Bill of Exchange and Cheque.
4. Define Endorsement. Explain different kinds of Endorsements with the help of suitable examples

SECTION—C

5. Evaluate Narasimham Committee I and II and also explain the reasons for formation of Narasimham Committee II.
6. Explain Basel Norms. Which Basel Norm is currently followed by Indian banks ? Elaborate its significance for Indian Banking System.

SECTION—D

7. Explain Demonetization. Critically evaluate its impact on Indian Banking System.
8. Define Asset Liability Management of Commercial Banks. Elaborate its importance for Indian Commercial Banks.

Exam. Code : 108503
Subject Code : 1677

B.Com. 3rd Semester (Batch 2022-25)

FINANCIAL MANAGEMENT

Paper : BCG-305

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. Examine the various techniques employed to adjust the time value of money.
2. What is the relevance of cost of capital in capital budgeting and capital structure planning decisions ?

SECTION—B

3. What is Operating Leverage ? How does it help in magnifying revenue of a concern ?
4. Explain the term capital structure and mention the factors affecting capital structure.

SECTION—C

5. What factors would you take into consideration in estimating the Working Capital needs of a concern ?

6. Discuss the various recommendations of Tandon Committee on Working Capital.

SECTION—D

7. What do you understand by Capital Budgeting process ? Enumerate briefly the major steps involved in capital budgeting.
8. Discuss the Walter's and Gordon's model of Dividend Policy.

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Subject Code: 3140

B.Com. (Financial Services) 3rd Sem. (Batch 2022-25)

GOODS & SERVICES TAX (GST)

Paper—VI

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 GST ? What are the components of GST ? Why is concurrent dual model of GST adopted in India ?
2. Discuss the nature and structure of GST Council. What is the required quorum for the meeting of GST Council ? Highlight the important decisions taken so far by GST Council.

SECTION—B

3. Define Levy and Collection under GST. What are the items that are kept outside the purview of GST and why ?
4. What tax rates are applicable to persons registered under composition scheme ? Who is not eligible to opt for composition scheme ?

SECTION—C

5. What are the conditions for entitlement of Input Tax Credit ?
6. Write short notes on :
 - (a) Bill of Supply
 - (b) Debit and Credit Note
 - (c) Receipt and Refund Voucher
 - (d) E-Way Bill.

SECTION—D

7. Define the concept of electronic payment system of GST. What methods are allowed to be used for payment of tax under GST ?
8. State the meaning of GST Suvidha Provider. Also discuss the role of GST Portal with respect to uploading tax invoices.

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Subject Code: 3135

B.Com. (Financial Services) 3rd Sem. (Batch 2022-25)

COST ACCOUNTING

Paper—I

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 cost accounting ? In the light of limitations of financial accounting discuss objectives and advantages of cost accounting.

2. Prepare a Cost Sheet from the following-

Direct labor cost (160% of Factory overhead) =
Rs. 16000

Cost of Goods Sold = Rs. 56000

	Opening (Rs.)	Closing (Rs.)
Raw material	8000	8600
Work in Progress	8000	12000
Finished Goods	14000	18000

Other data-

Selling expenses = Rs. 3400

General and Administrative expenses = Rs. 2600

Sales for the month = Rs. 75000

SECTION—B

3. What is contract costing ? Discuss rules regarding calculation of profits in contract costing.
4. A product of a company passes through separate processes. From the following information prepare process accounts. Units of material A introduced into process A—20,000 units at Rs. 8000. Other particulars are as follows :

	Process A (Rs.)	Process B (Rs.)	Process C (Rs.)
Sundry material	6000	2000	2000
Direct labor	4000	3000	3000
Overheads	4000	2000	1000
Normal loss	2%	5%	10%
Scrap value per 100 units	Rs.5	Rs.20	Rs.10
Output (units)	19600	18400	16700

SECTION—C

5. What is meant by reconciliation of financial and cost accounting ? What are the reasons for disagreement between financial and costing accounting ?
6. (a) From the following data calculate break-even point and net sales value at this point :

Direct material cost per unit = Rs. 8

Direct labor cost per unit = Rs. 5

Fixed overheads = Rs. 24000

Variable overheads @ 60% on direct labour

Selling price per unit = Rs. 25

Trade discount = 4%

If sales are 15% and 20% above the break-even point, determine the net profit.

- (b) A company sells its products at Rs.15 per unit. In a period if it produce and sells 8000 units, it incurs a loss of Rs. 5 per unit. If the volume of sales is raised to 20,000 units, it earns a profit of Rs. 4 per unit. Calculate break-even point both in terms of rupees as well as in units.

SECTION—D

7. Explain different types of budgets.
8. Calculate Labour variances from the following information :

Standard wages-

Grade X: 90 laborers @ Rs.2 per hour

Grade Y: 60 laborers @ Rs.3 per hour

Actual wages-

Grade X: 80 laborers @ Rs.2.50 per hour

Grade Y: 70 laborers @ Rs.2 per hour

Budgeted hours- 1000

Actual hours - 900

Budgeted gross production- 5000 units

Standard loss - 20%

Actual loss- 900 units

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B.Com. (Financial Services) 3rd Semester
(Batch 2022-25)

FINANCIAL MARKET OPERATIONS

Paper—II

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. "Discount house play an important role in money market"
Discuss.
2. What is the listing procedure of stock exchange ? Also explain the legal requirements for the same.

SECTION—B

3. Explain in detail various functionaries operating in stock exchange in India.
4. What do you understand by NSE ? Explain in detail.

SECTION—C

5. Explain the role, functions and powers of SEBI in detail.

6. Write a detailed note on the grievance cell in the stock exchange.

SECTION—D

7. Discuss the rights and obligations of Depositories. Who are the main participants of Depositories ?
8. Discuss the products and services offered by IIBI and NABARD.

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B.Com (Financial Services) 3rd Sem. (Batch 2022-25)
**CONTEMPORARY ACCOUNTING AND
REPORTING PRACTICES**
Paper—III

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 phases in development of contemporary accounting.
2. What is Human Resource Cost Accounting ? How is the value of human resources capitalized and amortized ?

SECTION—B

3. What are the limitations of historical costing ? How does Current Purchasing Power Method adjust Profit and Loss Account in the light of inflation ?
4. What is the need of CSR ? What are the latest provisions of CSR in India ?

SECTION—C

5. What is segment reporting ? How is reportable segment identified and divided as primary and secondary ?
6. What are the recent trends in corporate reporting practices in India ? Discuss.

SECTION—D

7. What is Value Added Statement ? What are the benefits of preparing it ? How is it different from Profit and Loss Account ?
8. What is the significance of accounting standards ? How are these formulated ?

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B.Com. (Financial Services) 3rd Sem. (Batch 2022-25)

BUSINESS ECONOMICS—I

Paper—V

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 law of demand. What are the various exceptions to the law of demand ? What is the reason for the negative slope of a demand curve ?
2. Explain the determination of consumer's equilibrium with the help of utility analysis.

SECTION—B

3. Discuss the law of variable proportions and its underlying assumptions. Also describe its three stages in detail with the help of diagrams.
4. Define Total Cost concept. Draw short term cost curves of a firm and explain their specific shapes.

SECTION—C

5. What is perfect competition ? Explain the price determination in a perfectly competitive market.
6. Define monopolistic competition. Explain main features of monopolistic competition. Differentiate between monopoly and monopolistic competition.

SECTION—D

7. Define Rent. Explain the modern theory of rent with suitable diagrams.
8. Define the Concept of Profit. Explain the risk and uncertainty theory of profit.