

Exam. Code : 121601
Subject Code: 4054

B.Com. (Financial Services) 1st Semester
(Batch 2023-26) (CBGS)
BUSINESS ORGANIZATION & MANAGEMENT
Paper-V

Time Allowed—Three 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. "Business is an institution organized and operated to provide goods and services to society under the incentive of private gain". In the light of the statement, discuss the nature and scope of business.
2. Explain the concept of social responsibility of business. Discuss the social obligations of business towards different groups.

SECTION—B

3. What are the characteristics of sole proprietorship ?

Highlight the advantages and disadvantages of sole proprietorship as a form of business organization.

4. What are the objectives of public enterprises ? Explain various forms of public enterprises and also discuss their features.

SECTION—C

5. Define management and distinguish it from administration. Discuss in detail functional areas of management.
6. Explain the principles of management as propounded by Henry Fayol.

SECTION—D

7. Define personnel management and list its objectives. Explain the important functions of personnel management.
8. Explain the concept of 'marketing' and distinguish it from 'selling'. Discuss the important functions of marketing.

Exam. Code : 121601
Subject Code: 4055

B.Com. (Financial Services) 1st Sem. (Batch 2023-26)
(CBGS)

COMPUTER APPLICATIONS
Paper – VI

Time Allowed—Three 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 is a computer ? Which are its types ? Explain the features of computers.
2. Explain the features, uses and differences between Mainframe and Super computers.

SECTION—B

3. Explain the terms data, information, data processing and information processing.
4. Which are various applications of computers in Education and Graphics & Multimedia ?

SECTION—C

5. Which are various types of Computer memory ?
6. Explain any three storage devices. What is difference between magnetic and optical media devices ?

SECTION—D

7. Explain following DOS commands : Copy, Deltree, Format and Dir.
8. Which are various responsibilities of an OS ? Explain the features of DOS.

Exam. Code : 121601
Subject Code : 4050

B.Com. (Financial Services) 1st Semester
(Batch 2023-26) (CBGS)
COMMUNICATION SKILLS IN ENGLISH-I
Paper-I ENL-121

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 are the different reading tactics and strategies ? Explain each of them briefly.
2. (a) Discuss the purposes of reading.
(b) What are the different types of Reading ?

SECTION—B

3. The Acacia is a genus of trees and shrubs of the Mimosa family. Although nearly five hundred species of Acacia have been identified, only about a dozen of the three hundred Australian varieties grow well in the southern United States, and of these, only three are

flowering. The Bailey Acacia has fernlike silver leaves and small, fragrant flowers arranged in rounded clusters. The Silver Wattle, although very similar to the Bailey Acacia, grows twice as high. The Sydney Golden Wattle is squat and bushy with broad, flat leaves and sharp spined twigs. Named for its bright, yellow flowers, the Golden Wattle is the most showy and fragrant of the Acacias. Another variety, the Black Acacia or Blackwood, has dark green leaves and unobtrusive blossoms. Besides being a popular tree for ornamental purposes, the Black Acacia is valuable for its dark wood, which is used in making cabinets and furniture, including highly prized pianos.

The Acacia's unusual custom of blossoming in February has been commonly attributed to its Australian origins. In the Southern Hemisphere, of course, the seasons are reversed and February, which is wintertime in the United States, is summertime in Australia. Actually, however, the pale, yellow blossoms appear in August in Australia. Whether growing in the Northern or Southern Hemisphere, the Acacia will bloom in winter.

- (i) With which of the following topics is the passage primarily concerned?
- (a) The Black Acacia
 - (b) Characteristics and varieties of the Acacia
 - (c) Australian varieties of the acacia
 - (d) The use of acacia wood in ornamental furniture

- (ii) How many species of Acacia grow well in the southern United States ?
- (a) Five hundred
 - (b) Three hundred
 - (c) Twelve
 - (d) Three
- (iii) The word "these" in line 4 refers to :
- (a) The United States
 - (b) Varieties
 - (c) Species
 - (d) Trees and shrubs
- (iv) According to this passage, the Silver Wattle
- (a) Is squat the bushy
 - (b) Has unobtrusive blossoms
 - (c) Is taller than the Bailey Acacia
 - (d) Is used for making furniture
- (v) In line 6, the word "flat" most nearly means :
- (a) Smooth
 - (b) Pretty
 - (c) Pointed
 - (d) Short

(vi) The word "showy" in line 9 could best be replaced by :

- (a) Strange
- (b) Elaborate
- (c) Huge
- (d) Fragile

(vii) Which of the following Acacias has the least colorful blossoms ?

- (a) Bailey Acacia
- (b) Sydney Golden Wattle
- (c) Silver Wattle
- (d) Black Acacia

(viii) Which of the following would most probably be made from a Black Acacia tree ?

- (a) A flower arrangement
- (b) A table
- (c) A pie
- (d) Paper

(ix) The phrase "highly prized" in lines 13 is closest in meaning to :

- (a) Valuable
- (b) Unique
- (c) Stylish
- (d) Attractive

(x) When do Acacia trees bloom in Australia ?

(a) February

(b) Summer

(c) August

(d) Spring

4. Whenever the examinations are near, many students are under tremendous stress. But it is not just the students who are stressed, as teachers and parents too face the same situation. Students are anxious as they are worried about whether they would be able to live up to the expectations of their peers, parents and teachers. Optimal anxiety motivates and keeps them ahead but over-anxiety disables. Anxiety is contagious and passes to other students, teachers and parents. Adolescents, when stressed out, tend to perceive everything as an emergency. Some of the reasons for increase in stress level are identity crisis, the need to make career oriented decisions, teachers/parents' attitude and peer pressure. The inability to communicate with parents also plays a major role. Good memory depends upon a good brain. The brain needs a good supply of oxygen, glucose, calcium, phosphorus and iron. So make sure you sit in a well-ventilated place when studying .Your diet should

comprise milk, cheese, walnuts, wheat germs, green leafy vegetables, ragi and dates. Do not forget that “breakfast is the brain food”. Fatty meals, sugar and acids take away calcium from the system. Diets rich in fibre like fruits and vegetables help to reduce stress.

Good concentration is imperative to improve the memory. Learning and memorising by understanding and recalling what one has learnt is helpful. Organising and framing a logical relationship is important. Master not just the content of the subject, but also the process of answering.

Anxiety and fear hamper recall and result in a mental block during examination. Watching television for a long time could lower academic performance. It ‘steals’ away the reading time. Time management is about self-discipline. Time must be managed between filled and unfilled time. Filled time is the time spent on sleeping, bathing, eating, dressing and attending school. A student has 10 hours of unfilled time. How best is the student going to utilise this ? Make a timetable for the 10 hours. Seven to eight hours of sleep is necessary for optimal physical rest and brain functioning. A positive thought is the seed of a positive result. Always feel positive. This will help to lessen stress. If a student has symptoms of anxiety or depression, seek medical help immediately.

On the basis of your reading of the passage, answer the following questions :

- (a) What are some of the reasons of increased stress among adolescents ?
- (b) What advice does the author give students to keep the brain “good” ?
- (c) How should students manage their time ?
- (d) Why are proper sleep and positive thinking important for students ?
- (e) Give the meanings of the following words and make sentences of your own :

Perceive, comprise, imperative, hamper.

SECTION—C

5. What are the key components of a formal business letter and how should they be formatted ? Substantiate with the help of an example.
6. (a) Explain the differences between a formal letter and an informal letter.
(b) You recently spent a memorable vacation with your friend. Write a letter to your sister describing your experience and expressing how much you enjoyed it.

SECTION—D

7. Draft a resume for the post of Marketing Manager. Support it with a covering letter.
8. (a) Describe the essential sections that should be included in a well-structured resume.
(b) Write a memo to a clerk conveying him about the deduction in his salary due to his absence.

Exam. Code : 121601
Subject Code : 4052

B.Com. (Financial Services) 1st Sem. (Batch 2023-26)
(CBGS)

FINANCIAL ACCOUNTING WITH TALLY

Paper—III

Time Allowed—Three Hours] [Maximum Marks—75

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 concepts and conventions along with their implications :
 - (i) Going concern concept
 - (ii) Business entity concept
 - (iii) Cost concept
 - (iv) Conservatism
 - (v) Consistency
2. Explain the following :
 - (i) Accounting cycle with GST
 - (ii) Types of accounts under double entry system.

SECTION—B

3. Briefly explain :
- (i) Capital profits and revenue profits
 - (ii) Deferred revenue expenditure
 - (iii) Identify the following as revenue of capital :
 - (a) A sum of Rs. 1,200 spent on painting a new factory.
 - (b) Rs. 2,000 spent on repairs of various machines.
 - (c) Registration expenses of newly acquired land Rs. 15,000.
 - (d) Cost of removal of stock from old factory to new Rs. 4,300.
 - (e) Amount paid as compensation to employee on retrenchment Rs. 2,700.
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 making correct Trial Balance and giving effect to the under mentioned adjustments :

Dr.		Cr.	
Drawings	3,250	Capital	15,000
Stock (1-4-2018)	17,445	Returns Inwards	554
Carriage Inwards	1,240	Deposit with Das Gupta	1,375
Rent	820	Carriage Outwards	725
Returns Outwards	840	Loan to Chatterjee @ 5% p.a.	1,000
Rent Outstanding	130	Interest on above	25

Dr.		Cr.	
Purchases	12,970	Stock (31-3-2019)	18,792
Debtors	4,000	Creditors	3,000
Advertisement	954	Provision for Doubtful Debts	1,200
Bad Debts	400	Sales	27,914
Patents and Patterns	500	Discount Allowed	330
Wages	754		
Cash	62		
Goodwill	1730		
	45,095		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 do you mean by partnership ? Explain methods of preparation of capital accounts in partnership. Illustrate your answer with the help of example.

6. Mr. B and Mr. C are partners in a firm. The balances as on 01.01.2017 of Mr. B and Mr. C are as follows :

	Capital Accounts	Current Accounts
Mr. B	Rs. 30,000 Cr.	Rs. 5,000 Dr.
Mr. C	Rs. 20,000 Cr.	Rs. 4,000 Cr.

On 1st October, 2017, Mr. B withdrew Rs. 5,000 from his capital where as Mr. C brought in Rs. 10,000 as an additional capital on the same date. As per partnership deed, interest on capital is to be allowed at the rate of 10% per annum but no interest is to be charged on the drawings or the debit balance of current accounts. The profits and the losses are to be shared in the ratio of 3:1. The manager of the firm is allowed to a commission @ 5% of the profits before such adjustments are made. During the year Mr. B and Mr. C withdrew Rs. 5,000 and Rs. 3,000 respectively and the firm's profits were Rs. 25,000.

Prepare Profit and Loss Appropriation Account, Partners' Capital and Current Accounts.

SECTION—D

7. Explain the law laid down in the Garner Vs Murray case. Is it applicable in India ? Explain the accounting aspect of Garner Vs Murray Rule.

8. Vijay, Vivek and Vinay are partners in a firm sharing profits in 2:2:1 ratio. On 31.03.2021, Vivek retires from the firm. On the date of Vivek's retirement the balance sheet the firm was as follows :

Balance Sheet of Vijay, Vivek and Vinay

Particulars	Rs.	Assets	Rs.
Creditors	54,000	Bank	55,000
Bill Payable	24,000	Debtor 12,000	11,200
		Less: Provision for Doubtful 800	
Outstanding Rent	4,400	Stock	18,000
Provision for Legal Claim	12,000	Furniture	8,200
Vijay Capital	92,000	Premises	1,94,000
Vivek Capital	60,000		
Vinay Capital	40,000		
Total	2,86,400	Total	2,86,400

On Vivek's retirement it was agreed that :

- (i) Premises will be appreciated by 5% and furniture will be appreciated by Rs. 2,000. Stock will be depreciated by 10%.
- (ii) Provision for bad debts was to be made at 5% on debtors and provision legal damages to be made for Rs. 14,400.

- (iii) Goodwill of the firm is valued at Rs. 48,000.
- (iv) Rs. 50,000 from Vivek's Capital A/c will be transferred to his Loan A/c and balance will be paid by cheque.

Prepare Revaluation a/c, Partners' Capital accounts and Balance Sheet of Vijay & Vinay after Vivek's retirement.

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QUANTITATIVE TECHNIQUES FOR BUSINESS—I

Paper—IV

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. Find out the arithmetic Mean, Median and Mode from the following :

Mid Value	5	15	25	35	45	55	65	75	85
Frequency	4	5	8	12	16	28	15	3	2

2. (a) In a factory a mechanic takes 15 days to fabricate a machine, the second mechanic takes 18 days, the third mechanic takes 30 days and the fourth mechanic takes 90 days. Find the average number of days taken by the workers to fabricate the machine.

- (b) If the Median of the following frequency distribution is 46. Find the missing frequencies f_1 and f_2 :

Variable	10-20	20-30	30-40	40-50	50-60	60-70	70-80	Total
Frequency	12	30	f_1	65	f_2	25	18	229

5,15

SECTION—B

3. In a hotel with 70 rooms, data was collected for 104 days, for the number of rooms occupied daily. This data was classified and is given below :

No. of rooms occupied							
	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of days	10	12	18	25	16	15	8

Calculate the measures of skewness.

4. (a) In a statistical investigation in two villages A and B, the following data is obtained :

Particulars	Village A	Village B
No. of respondents	600	500
Average income (in Rs.)	175	186
Standard deviation (in Rs.)	10	9

- (i) What is the average income of the respondent in the Village A and B put together ?
- (ii) In which village is the variation in income greater ?

- (b) What do you understand by standard deviation ? Discuss the properties of standard deviation. Also, differentiate between mean deviation and standard deviation. 10,10

SECTION—C

5. From the following data, calculate price index numbers by : (a) Laspeyre's method, (b) Paasche's method, (c) Marshall-Edgeworth method, and (d) Fisher's Ideal method.

Commodity	2021		2022	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

6. Define time series. What do you understand by Seasonal Variations ? Elucidate the methods used to determine them.

SECTION—D

7. (a) If principal is Rs. 1,00,000 and rate of interest is 10% which is compounded half-yearly, find :
- (i) Interest for 6 months
 - (ii) Amount after 2 years.
- (b) (i) Simple interest and compound interest (compounded annually) on a principal at a certain rate of interest for 2 years are Rs. 1,600 and Rs, 1,760 respectively. What is the principal ?
- (ii) What is the difference between the compound interests on Rs. 5,000 for 1.5 years at 4% per annum compounded yearly and half-yearly ? 10,10
8. What do you mean by Discounting ? Discuss the various discounting techniques with suitable examples.