

**Exam. Code : 115304**

**Subject Code : 4639**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**  
**MANAGEMENT ACCOUNTING AND AUDITING**  
**Paper—I**

Time Allowed—2 Hours] [Maximum Marks—50

**Note :—**There are **EIGHT** questions of equal marks.  
Candidates are required to attempt any  
**FOUR** questions.

1. What is Management Accounting ? Explain nature of Management Accounting. How is it different from Financial Accounting ?
2. Explain Common Size Statements and Comparative Statements as tools of financial analysis.
3. Explain the various profitability ratios. Support your answer with practical illustrations.
4. Liabilities and Assets of a company for the year ended 31<sup>st</sup> March, 2017 and 31<sup>st</sup> March, 2018 are as below :

<b>Particulars</b>	<b>31<sup>st</sup> March 2017 (Rs.)</b>	<b>31<sup>st</sup> March 2018 (Rs.)</b>
<b>Liabilities</b>		
Equity Share Capital	60,00,000	60,00,000
General Reserve	30,90,000	34,10,000
Surplus Account	1,50,000	1,80,000
9% Debentures	—	15,00,000
Sundry Creditors	1,30,000	3,70,000
Proposed dividend	1,80,000	—
	<b>95,50,000</b>	<b>1,14,60,000</b>

<b>Particulars</b>	<b>31<sup>st</sup> March 2017 (Rs.)</b>	<b>31<sup>st</sup> March 2018 (Rs.)</b>
<b>Assets</b>		
Land and building less depreciation	14,20,000	17,50,000
Plant and Machinery less depreciation	31,00,000	37,50,000
Furniture and Fixture less depreciation	8,40,000	9,80,000
Investments	50,000	60,000
Stock	3,40,000	4,20,000
Debtors	30,00,000	36,00,000
Cash and Bank	8,00,000	9,00,000
	<b>95,50,000</b>	<b>1,14,60,000</b>

Additional information for the year ended 31<sup>st</sup> March, 2018 :

- (i) Dividend of Rs. 1,80,000 for the year ended 31<sup>st</sup> March, 2017 was paid during 2018.
- (ii) Investments costing Rs. 10,000 was sold for Rs. 12,000.
- (iii) Depreciation on Assets for the year ended 31<sup>st</sup> March, 2018 was charged to statement of Profit and Loss Account as follows :
 

Land and Building	Rs. 42,000
Plant and Machinery	Rs. 4,74,000
Furniture and Fixture	Rs. 1,84,000

(iv) Sale of Fixed Assets :

Machinery : Sales Value Rs. 1,00,000

(WDV Rs. 2,20,000)

Furniture : Sales Value Rs. 30,000

(WDV Rs. 20,000)

Prepare Cash Flow Statement using indirect method for the year ended 31<sup>st</sup> March, 2018. Show your workings in the relevant Ledger Accounts.

5. What is Cost Audit ? Give its scope. How is it different from Financial Audit ?
6. Write notes on :
  - (a) Internal Audit
  - (b) Efficiency Audit
7. Give rules regarding appointment and qualifications of Statutory Auditor.
8. Write a note on professional misconduct of Statutory Auditor.

5. Define Personality Development. Explain in detail the various techniques of Personality Development.
6. What do you understand by the term 'Interpersonal Skills' ? Why are they needed ? Discuss the various ways to improve Interpersonal Skills.
7. Explain the term 'Stress'. What are the possible sources of stress in an organization ? Discuss the strategies adopted to cope with stress in an organization.
8. Define Group Dynamics. What are the different types of groups ? Discuss the various stages of Group Development.

**Exam. Code : 115304**  
**Subject Code : 4640**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**  
**LEADERSHIP & PERSONALITY DEVELOPMENT**  
**Paper—II**

Time Allowed—2 Hours] [Maximum Marks—50

**Note :—** There are *eight* questions of equal marks.  
Candidates are required to attempt any *four* questions.

1. Define Leadership. Critically evaluate Hersey and Blanchard's Situational theory of leadership.
2. What is the meaning of the term 'Morale' ? Discuss its importance. Outline the methods of improving employee morale in a company.
3. Explain the concept of Conflict Management. Discuss the various steps to deal with and resolve a conflict in an organization.
4. What is meant by Decision Making ? Discuss the various kinds of decisions commonly made within an organization. Suggest some ideas for improving Decision Making process.

**Exam. Code : 115304**  
**Subject Code: 4641**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**  
**CORPORATE LAW & SECRETARIAL PRACTICES**  
**Paper - III**

Time Allowed—2 Hours] [Maximum Marks—40

**Note :—** There are **Eight** questions of equal marks. Candidates are required to attempt any **Four** questions.

1. Define company. Explain and illustrate the features of a company.
2. Briefly explain the procedure of online registration of a company.
3. What is a Memorandum of Association (MOA) ? Briefly discuss various clauses of MOA.
4. Define prospectus. Discuss the consequences of misstatement in prospectus.
5. What is allotment ? State the statutory provisions regarding allotment of shares. What is the effect of irregular allotment ?
6. Discuss the various methods of appointment of directors.
7. Define company secretary. Discuss the rights and liabilities of company secretary.
8. State the qualifications for appointment as company secretary. Also, explain disqualifications of company secretary.

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**Exam. Code : 115304**  
**Subject Code: 4641**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**  
**CORPORATE LAW & SECRETARIAL PRACTICES**  
**Paper - III**

Time Allowed—2 Hours] [Maximum Marks—40

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4. Distinguish between average and marginal propensity to consume. Elucidate the Keynes' fundamental psychological law of consumption.
5. Explain the concept of present value of future income. How it is calculated ? Discuss the importance of present value in investment decision.
6. (a) Distinguish between the concept of static multiplier and dynamic multiplier.  
(b) Discuss the importance of acceleration principle in investment theory.
7. Discuss economic features of business cycles. Examine critically the Hicks model of trade cycle.
8. Define Inflation. Discuss causes of Inflation.

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**Subject Code : 4642**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**

**BUSINESS ECONOMICS—II**

**Paper—IV**

Time Allowed—2 Hours] [Maximum Marks—50

**Note :—** There are *eight* questions of equal marks.

Candidates are required to attempt any *four* questions.

1. What are the major macroeconomic issues confronting the economies of the world ? How do you think macroeconomics can help in solving the macroeconomic problems ?
2. Distinguish between gross national product and gross domestic product. Discuss the net output method of measuring national income.
3. Explain briefly the postulates made by the classical economists about the macroeconomic issues. Critically examine the Say's Law of market.

6. Explain the features and types of General Insurance contracts.
7. What are the provisions of IRDA Act with respect to preparation of final accounts by insurance companies ?
8. What is Insurance Accounting ? Explain the books to be maintained by the insurance companies.

**Exam. Code : 115304**  
**Subject Code : 4645**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**  
**FUNDAMENTALS OF INSURANCE AND ITS**  
**ACCOUNTING**

**Paper—V**

Time Allowed—2 Hours] [Maximum Marks—50

**Note :—** There are *eight* questions of equal marks.  
Candidates are required to attempt any  
*four* questions.

1. Define Insurance. Explain the various types of Insurance.
2. Discuss the various principles of insurance with suitable examples.
3. Discuss the duties, powers and functions of Authority in IRDA 1999.
4. Explain the reasons which led to the privatisation of Insurance Sector in India.
5. What is Life Insurance ? Explain the various Saving and Investment policies of life insurance.

6. Define Performance Appraisal. Explain the process of performance appraisal and various hindrances in effective implementation of performance appraisals.
7. What are Fringe benefits ? Explain various modes of Employee remuneration.
8. Differentiate between Job evaluation and Job appraisal. Explain the process of Job evaluation.

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**Subject Code : 4643**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**  
**FUNDAMENTALS OF HUMAN RESOURCE**  
**MANAGEMENT**

**Paper—VI**

Time Allowed—2 Hours]

[Maximum Marks—50

**Note :—** There are *eight* questions of equal marks.  
Candidates are required to attempt any  
*four* questions.

1. What is the scope of Human Resource Management ?  
Discuss the nature and objectives of Human Resource Management.
2. Define Human Resource Planning. Discuss the various factors affecting Human Resource Planning.
3. Define Recruitment. What are the various external sources of Recruitment ?
4. Describe the nature and importance of Employee selection. Explain in brief steps involved in selection procedure.
5. Differentiate between Training and Development. What are the steps in designing a Training programme ?

6. Write short notes on :
- (i) Water Conservation
  - (ii) Climate Change
  - (iii) Wildlife Protection Act
7. What is meant by population explosion ? Discuss the Indian scenario.
8. Write brief notes on :
- (i) Solid waste management
  - (ii) Disaster management

**Exam. Code : 115304**

**Subject Code : 4646**

**B.Com. (Financial Services) 4<sup>th</sup> Semester**

**ENVIRONMENTAL STUDIES**

**Paper : ESL-221**

Time Allowed—2 Hours]

[Maximum Marks—75

**Note :—** There are **Eight** questions of equal marks. Candidates are required to attempt any **Four** questions.

1. What is the importance of environment ? Why do we need to aware the public about environmental protection ?
2. What are the major causes for conflicts over water ? Discuss with examples. Briefly throw light on the environmental impacts of ground water usage.
3. Write short notes on :
  - (i) Food Chains
  - (ii) Ecological pyramids
  - (iii) Forest ecosystem
4. India is a mega diversity nation. Discuss in detail. What measures are needed for the conservation of Biodiversity ?
5. What do you understand by Nuclear pollution ? Discuss in detail about its causes and effects.