

(Please write your Exam Roll No.)

Exam Roll No.501778823

END TERM EXAMINATION

THIRD SEMESTER [BCOM] DECEMBER 2024

Paper Code: BCOM-201

Subjects: Cost Accounting

(BATCH 2021 TO 2023)

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal Choice is indicated.

Q1 Attempt **any four** of the following questions: (4x5=20)

- Distinguish between Indirect Expenses and Overheads.
- Explain the objectives and disadvantages of inter process profit in process costing.
- What is Job Costing? In which industries is it applied?
- Explain the main objects of Cost Accounting.
- Enumerate the debit and credit items of contract account.
- What is escalation clause?
- What do you mean by under/over absorption of overheads?
- Discuss merits and demerits of time rate wage payment method.

Q2 "Costs may be classified in a variety of ways according to their nature and the information needs of the management." Explain and discuss this statement giving examples of classifications required for different purposes. (10)

OR

Q3 Find out the EOQ and order schedules for raw materials and packing materials with the following data given to you: (10)

- Cost of ordering:
Raw materials: Rs. 1,000 per order
Packing Materials: Rs. 5,000 per order
- Cost of Holding Inventory:
Raw materials: 1 paisa per unit per month
Packing Materials: 5 paisa per unit per month
- Production rate: 2,00,000 units per month

Q4 In a factory the standard output is 48 units per week for a working week of 48 hours. The hourly rate is Rs. 2. Three workers P, Q & R produce 42, 48 and 72 units respectively in a particular week. Find out the earnings of each worker under the Halsey system of wage payment. (10)

OR

Q5 Define selling overhead and distribution overhead. Explain how selling overheads are allocated to products. (10)

Q6 Distinguish between Job Costing, Process Costing and Batch Costing. (10)

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OR

Q7 Following details relate to process C which is the latest process: **(10)**

	Units	Rs
Transfer from Process 'B'	4,000	9,000
Transfer from Process 'C' to finished stock	3,240	
Direct Wages		2,000
Direct Material		3,000

Factory Overheads are 400% of direct materials. Normal wastages is 20% of units entered. Scrap value is Rs. 5 per unit. You are required to prepare:

- Process C account
- Normal wastage account
- Abnormal effectiveness account.

Q8 The contract price of a contract undertaken by Mr. Ravi on 1st January, 2023 was Rs. 2,50,000. Following expenses were incurred on the contract: **(10)**

Material consumed Rs. 62,500; Material in hand on 30-9-2023 Rs. 20,000; Wages Rs. 30,000; Direct Expenses Rs. 32,000; plant purchased Rs. 40,000.

The contract was completed on 30th September 2023 and the contract price was duly received. Provide depreciation on plant @ 10% and charge indirect expenses @ 20% of wages. Prepare Contract Account and Contractee's Account in the books of Contractor.

OR

Q9 What is service costing? Explain the factors to be considered while ascertaining service costing. **(10)**

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THIRD SEMESTER [BCOM] DECEMBER 2024

Paper Code: BCOM-203

Subjects: Corporate Laws

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal Choice is indicated.

- Q1 Attempt **any Four** of the following questions: (4x5=20)
- a) Distinction between private and public company
 - b) Disadvantages of Incorporation of a Company
 - c) Explain the Doctrine of Indoor Management
 - d) State the procedure to be followed for removal of statutory auditor before the expiry of his term?
 - e) State the factors responsible for increasing attention towards Corporate Social Responsibility by the corporate
 - f) Explain the features of Article of Association
 - g) "Memorandum of Association is a charter of a Company" comment
 - h) Explain Powers and Duties of a Whole time director
- Q2 'A Company is an artificial person created by law with a perpetual succession and common seal' Comment on the statement. (10)
- OR
- Q3 What are the structure and prerequisite of valid board meetings? Explain with a suitable example. (10)
- Q4 Discuss the pre requisite of qualification, skills and legal position of a Director in a company (10)
- OR
- Q5 Explain the term Directors Identification Number (DIN) also the duties and responsibilities of Additional Director. (10)
- Q6 Elaborate the importance and components of CSR reporting in a company (10)
- OR
- Q7 Explain the Provisions related to arrangements and amalgamation in a company (10)
- Q8 Explain the Provisions related to bankruptcy code, 2016 (10)
- OR
- Q9 Describe National Company Law Tribunal (NCLT) and its power to punish the Contempt (10)

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THIRD SEMESTER [BCOM] DECEMBER 2024

Paper Code: BCOM-207 Subjects: Financial Markets and Institutions

Time: 3 Hours

Maximum Marks: 60

Note: Attempt any five questions including Q.no1 which is compulsory.
Internal Choice is indicated.

Q1 Attempt **any four**:-

(4x5=20)

- (a) Components of Indian financial system
- (b) NIFTY Vs. Sensex
- (c) Major instruments of money market
- (d) NABARD
- (e) Industrial sickness
- (f) Post office banks
- (g) Concept of Micro Finance
- (h) Role of depositories

Q2 What are the important functions performed by an efficient financial system in an economy. Does it help in the economic development of a country? (10)

OR

*Q3 'SEBI has played a strong role for the improvement of the secondary market in India. (10)

Q4 Define DFIs. What are objectives of DFIs in India? Also explain the importance of DFIs in economic growth. (10)

OR

- Q5 (a) Give an overview of Indian money market. (6)
- (b) Mudra Scheme (4)

Q6 Explain the role of monetary policy committee of Reserve bank of India in regulating the liquidity in the economy. (10)

OR

• Q7 Define capital market. Explain the difference between primary market and secondary market. (10)

Q8 What are the key differences between a NFC and a bank? Discuss the role of RI in regulating NFSS. (10)

OR

Q9 What are NPAs? What are the causes of NPAs and how these are calculated? (10)

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THIRD SEMESTER [BCOM] DECEMBER 2024

Paper Code: BCOM-217

Subjects: Entrepreneurial Mindset

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal Choice is indicated.

- Q1 Attempt **any Four** of the following questions: (4x5=20)
- What are the features of new venture? Discuss the process of starting new venture.
 - What is franchising? How a franchise works? Explain the franchising agreement and franchising opportunities available.
 - What are intellectual property and the rights relating to them? Explain them with examples.
 - What are business incubators? Discuss different types of them available in India. What role they perform? Explain with examples.
 - How to identify business opportunities? Discuss the source of business opportunities.
 - Who are vendors? How to select the vendors? Discuss the criteria's used for the same.
 - What functions are involved in managing a business? Discuss the role of entrepreneur in a startup.
 - What are the problems faced in starting a start-up? Discuss the advantages and disadvantages of being entrepreneur.

Q2 What are different types of intellectual property? How patents are different from trademarks? Explain the process of filling patent in India. (10)

OR

Q3 What are copyrights? How to file copyrights in India? For how long the copyrights are granted? Explain the process involved. (10)

Q4 Who is an entrepreneur? How he/she is different from manager. What type of imagination and creativity is needed in entrepreneur to manage the business successfully? Discuss with suitable examples of successful entrepreneurs of India. (10)

OR

Q5 What is a detailed project report? What are its contents? Explain its purpose in startup. (10)

Q6 What is a business plan? Discuss its format. Write a business plan for any idea you have in your mind as an example. (10)

OR

Q7 What is a feasibility study? What are different types of feasibility analysis done by an entrepreneur? Discuss with examples. (10)

Q8 Write a detailed note on financing facility available to entrepreneurs as new ventures. How to get finance from a financial institution? Discuss the process involved. (10)

OR

Q9 How to carry out study to decide the location and layout of a business. What factors are important to be taken into consideration to decide the location of a business? Discuss with examples. (10)
