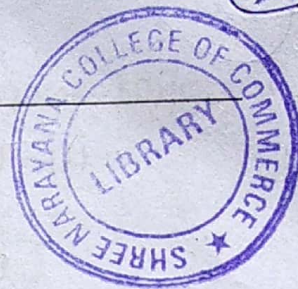


Seat No. : _____



DE-122

December-2018

B.Com., Sem.-I

SE-101 (B) : Statistics – I (New)

Time : 2:30 Hours]

[Max. Marks : 70

- Instructions :** (1) Simple calculators can be used.
 (2) Figures on right side indicate marks.
 (3) **All** questions are compulsory.

1. (A) Answer the following questions :

- (i) Explain the Scatter diagram in brief. Find the rank correlation coefficient between X and Y using the following data : 7

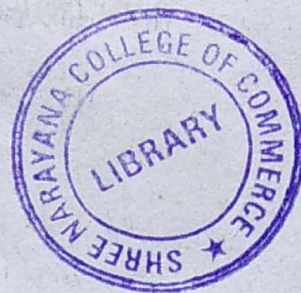
X	50	35	80	75	80	35	50	50
Y	45	30	90	60	95	35	45	50

- (ii) To know the association between young age and preference of online food service, 400 people were surveyed and following information is obtained. 7
 Total 180 people were young. Total 60% people preferred online food service. 120 old people didn't prefer online food service. Use proportion method and Yule's method to find the association between young age and preference of online food service.

OR

- (i) Find the correlation coefficient from the following data :

	X				
Y		14	13	12	11
0 – 10		4	2	–	–
10 – 20		1	1	–	–
20 – 30		–	3	4	–
30 – 40		–	–	2	3



- (ii) A sample survey of two cities gives the following information :

	City A	City B
Females	45%	50%
'Panipuri' Eaters	25%	30%
'Female' Panipuri Eaters	15%	20%

Compare the coefficient of association between female and habit of eating 'Pani-puri'.

2

(B) Solve any **two** from the following :

4

- (1) If $r(x, y) = 0.85$, then $r(2x + 1, 3y - 7) =$ _____ and $r\left(\frac{x}{2}, \frac{-y}{2}\right) =$ _____.
- (2) A and B are independent attributes. Find $(A\beta)$, if $(AB) = 60$, $(\beta) = 150$, $(B) = 120$.
- (3) If $y = -5 + 3x$, then $r =$ _____, and if $y = 5 - 3x$, then $r =$ _____.

2. (A) Answer the following questions :

- (i) Write any four properties of regression coefficients. Estimate x for $y = 20$, if $\text{cov}(x, y) : S_y^2 = 5 : 2, \bar{x} = 60, \bar{y} = 25$.
- (ii) Estimate y for $x = 25$. Also find error of estimation of it.

x	18	25	28	21	24	30
y	52	62	65	55	58	66

OR

- (i) Define : Regression and Regression coefficient, obtain equation of both the regression lines.

	X	Y
No. of observations	20	20
Mean	12	8
S.D.	3	2
	r = 0.6	

- (ii) The equations of two regression lines are $3x - 5y + 30 = 0$ and $5x - 7y + 34 = 0$ and standard deviation of x is 2. Find \bar{x}, \bar{y}, r and standard deviation of y .

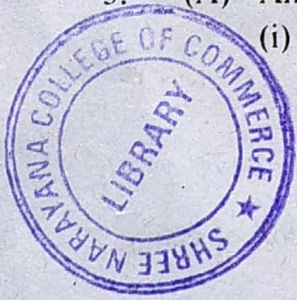
(B) Solve any **two** from the following :

4

- (1) The equation of y on x line is $4x + 5y - 17 = 0$ and $r = \frac{2}{5}$ then find b_{xy} .
- (2) If two regression lines are identical then $r =$ _____ and if two regression lines are perpendicular then $r =$ _____.
- (3) In usual notations, $n = 10, \sum(x - \bar{x})(y - \bar{y}) = 150, \sum(x - \bar{x})^2 = 100, \bar{x} = 25, \bar{y} = 30$. Find the constants 'a' and ' b_{yx} ' of the regression line of y on x .

3. (A) Answer the following questions :

- (i) What is Demographic Statistics ? Explain any one method for collecting such data in brief.
Find crude birth rate from the following data :
Total population : 5 lakhs, Total females : 2 lakhs
Total female in child bearing age group : 90 thousands.
General Fertility Rate : 40



- (ii) By taking city A as standard city, obtain crude death rates and standard death rates.

7

City A			City B	
Age	Population	Deaths	Population	Deaths
0 - 5	15000	180	4000	100
5 - 35	50000	250	27000	162
35 - 60	120000	840	62000	527
> 60	15000	990	5000	350

OR

- (i) Find CBR, GFR, SFR and TFR from the following data :
(Total population = 7 lakhs)

Age	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 - 44	45 - 49
Females	35000	30000	25000	22000	16000	10000	7000
Live Births	1050	3600	2625	1870	640	180	14

- (ii) By taking City B as standard city, find crude death rates and standard death rates.

City A			City B	
Age	Population	No. of Deaths	Population	No. of Deaths
< 5	3000	180	2000	100
5 - 25	5000	200	3000	75
25 - 60	4000	120	3000	60
> 60	2000	140	2000	120

- (B) Select the correct answer for the following : (any **three**)

3

- (i) Generally child bearing age group of females is _____.
(a) 18-40 (b) 15-49 (c) 20-60 (d) None
- (ii) If SDR of City A _____ SDR of City B, then City A must be healthier than City B
(a) < (b) > (c) = (d) None
- (iii) In the year 2016, 25000 births had observed in a town of which 200 children died before attaining their age of one year. What is infant mortality rate of the town ?
(a) 125 (b) 8000 (c) 8 (d) 500
- (iv) The sum of fertility rates of seven age groups of females of a City is 525. What is the value of GFR ?
(a) 52.5 (b) 267.5 (c) 75 (d) 0.0133
- (v) CBR _____ GFR
(a) < (b) > (c) = (d) None

4

4. (A) Answer the following questions :

- (i) What is Business Forecasting ? By taking $1 - \alpha = 0.8$ and initial forecast as 100, find the forecast values for the following years using exponential smoothing method. 7

Year	2001	2002	2003	2004
Value	120	142	160	200

- (ii) Obtain equation of second degree parabolic trend and forecast for 2018. 7

Year	2011	2012	2013	2014	2015
Production ('000)	7	4	5	10	19

OR

- (i) State different methods of forecasting and explain any one method. Fit linear trend to the following data and forecast sales for the year 2020.

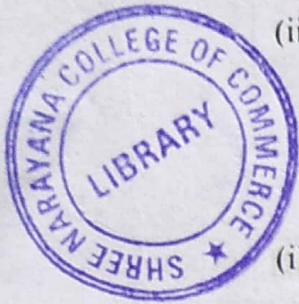
Year	1996	2000	2004	2008	2012	2016
Sales ('lakh)	90	96	104	110	115	120

- (ii) By taking $\alpha = 0.6$ and initial forecast as 50, find the forecast value for the following years using exponential smoothing method :

Year	2013	2014	2015	2016	2017
Profit ('000)	56	65	70	73	77

(B) Answer the following : (any **three**) 3

- (i) The equation of linear trend is $y = 12.5 + 0.75 \left(\frac{\text{Year} - 2015}{5} \right)$. Find forecast value for the year 2025.
- (ii) Write normal equations of linear trend.
- (iii) The constants 'a', 'b' and 'c' of a second degree parabolic trend $y = a + bx + cx^2$ are 2, 0.5 and -0.1 respectively. Where $y =$ production and $X = (\text{year} - 2010)$. Find forecast of production for the year 2012.
- (iv) The weights assigned to different observations in exponential smoothing method are in _____.
- (v) If $\alpha = 0.4$, $S_1 = 108$, $T_1 = 3.2$, then find initial forecast value.
- _____



Seat No. : _____



DD-123

December-2018

B.Com., Sem.-I

CE-101-A : Financial Accounting-I

Time : 2:30 Hours]

[Max. Marks : 70

- Instructions :** (1) Working is part of your answer.
(2) Figures at right indicates marks.

- (A) Ram, Shyam and Gopal are partners sharing profit and losses in the ratio of 3 : 2 : 1. The firm dissolved on 31-3-2018. The balance sheet on that day is as under : 14

Liabilities	(₹)	Assets	(₹)
Partners Capital A/c		Fixed Assets	55,000
Ram 39,000		Stock	35,000
Shyam 24,000		Debtors	14,000
Gopal <u>18,000</u>	81,000	Cash	6,000
Shyam's Loan A/c	14,000		
Creditors	15,000		
	1,10,000		1,10,000

Additional information :

- (1) The Assets Realised as under :

	₹
First installment	23,000
Second installment	31,000
Third installment	38,000

- (2) ₹ 4,000 were kept for dissolution expenses. The actual expenses paid ₹ 3,000.

From the above information prepare statement showing piecemeal distribution of cash as per Surplus Capital Method.

OR

6

The Vivek Company Ltd. was incorporated on 1-7-2017 to purchase a business of partnership firm from 1-4-2017. From the following information prepare statement showing profit or losses prior to incorporation and after incorporation of the company for the year ending on 31-3-2018.

Particulars	(₹)
Rent and Taxes	40,000
Employee's Salary	68,000
Interest on Debentures	20,000
General Expenses	12,000
Preliminary Expenses	4,000
Audit Fee	1,600
Director's Fee	7,000
Sales commission	16,000
Bad Debt	2,000
Share transfer Fee	700
Depreciation	1,200
Advertisement expenses	3,200



Additional information :

- (1) The total sales for the year ended on 31-3-2018 was of ₹ 10,00,000 of which sales of ₹ 2,00,000 was for the period from 1-4-2017 to 30-6-2017.
- (2) The Gross profit for the year ended on 31-3-2018 was of ₹ 4,00,000.

(B) From the following multiple choice questions select and write the correct answer : (any four)

- (1) If the instalment is not sufficient to repay two partners loan in piecemeal distribution of cash then the cash will be distributed between the partners _____.
(a) in their loan ratio (b) in their capital ratio
(c) in their profit sharing ratio (d) None of the above
- (2) In the piecemeal distribution of cash the reserve for realisation expenses were kept ₹ 5,000 and the actual expenses paid ₹ 4,000, then _____
(a) ₹ 5,000 deducted from cash balance.
(b) ₹ 5,000 deducted from first instalment.
(c) ₹ 5,000 deducted from cash balance and first instalment and ₹ 1,000 added to the last instalment.
(d) None of the above
- (3) In the piecemeal distribution of cash the sequence of payment of instalment is –
(a) Secured loan – Partners' loan – Creditors – Partners' capital
(b) Partners' loan – Secured loan – Creditors – Partners' capital
(c) Secured loan – Creditors – Partners' loan – Partners' capital
(d) None of the above



7

(4) If prior to incorporation, if loss arise in business is to be debited to _____ A/c.

- (a) Goodwill (b) Capital Reserve
(c) General Reserve (d) None of the above

(5) Director's fee in profit prior to incorporation to be allocated in the ratio of _____.

- (a) Time (b) Sales
(c) Only post incorporation (d) None of the above

(6) Depreciation in profit prior to incorporation to be allocated in the ratio of _____.

- (a) Sales (b) Time
(c) Only post incorporation (d) None of the above

(A) Parag Ltd. issued 1,00,000 equity shares of ₹ 10 each, at 50% premium. The amount per share called as under :

	₹
With application	3
On Allotment	7 (with premium)
On First call	3
On Final call	2

The company received 1,60,000 shares applications of which 1,50,000 shares applicants allotted on pro-rata and rest applications rejected. The money over paid on application was adjusted against the amount due on allotment.

Pradip who applied for 3,000 shares, failed to pay call on allotment therefore his shares were forfeited and thereafter first call was made.

Prakash to whom 3,000 shares allotted failed to pay final call and therefore his shares were also forfeited.

The forfeited shares reissued to Pravin at ₹ 7 per share as fully paid.

From the above information pass necessary journal entries to record the above transactions.

OR

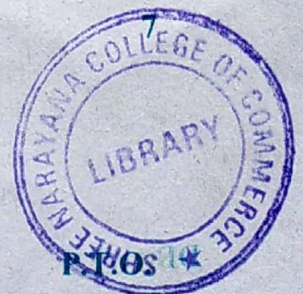
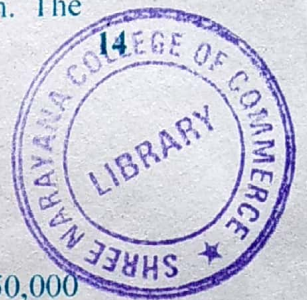
(1) A company decided to buy-back it's 1,00,000 equity shares of ₹ 10 each at ₹ 12. On that date the company was having balances of share premium ₹ 3,00,000. General Reserve ₹ 6,00,000 and Bank balance ₹ 8,00,000. For this purpose company issued 4,000 9% redeemable preference shares of ₹ 100 each, which were fully subscribed and paid.

The company buy-back the shares as per provisions of the Company's Act and paid to the equity shareholders.

From the above information pass necessary journal entries for buy-back of shares.

(2) Write short notes (Any two) :

- (i) Sweat Equity shares
(ii) Buy-back of shares
(iii) Shares forfeiture A/c



8

(B) Following are the multiple choice questions, select and write the correct answer : (any four)

- (1) Ved Ltd. issued equity shares of ₹ 100 each at 100% premium. The minimum amount payable on application as per SEBI's guidelines.
- (a) ₹ 5 (b) ₹ 10
(c) ₹ 50 (d) None of these
- (2) When share are forfeited, the amount called on shares debited to _____.
- (a) Share capital A/c (b) Capital Reserve A/c
(c) Shares forfeiture A/c (d) None of these
- (3) As per Table-A the maximum rate of interest on call received in advance is _____ per annum.
- (a) 4% (b) 5%
(c) 6% (d) None of these
- (4) One of the following included in the issued and paid up share capital.
- (a) Sweat Equity share (b) Buy-back shares
(c) Potential Equity shares (d) None of the above
- (5) _____ shares can be buy-back.
- (a) Fully paid (b) Partly paid
(c) Both fully and partly paid (d) None of these
- (6) The convertible debentures to be converted into equity shares next years such issued shares are called _____.
- (a) Potential Equity Shares (b) Sweat Equity Shares
(c) Buy-back of shares (d) None of the above

3. (A) The Balance Sheet of Pranav Ltd. for the year ended on 31-3-2018 is as under :

Liabilities	(₹)	Assets	(₹)
1,50,000 Equity shares of ₹ 10 each fully paid	15,00,000	Fixed Assets	25,00,000
12% Redeemable Preference shares of ₹ 100 each	10,00,000	Debtors	5,00,000
10% Redeemable preference shares of ₹ 100 each fully paid	4,00,000	Investments	2,50,000
Securities Premium	1,50,000	Stock	3,80,000
General Reserve	7,30,000	Cash and Bank	4,70,000
Profit & Loss A/c	2,20,000		
Creditors	1,30,000		
	41,00,000		41,00,000

The company decided to redeem both type of redeemable preference shares at 10% premium after complying with section 55 of the Companies Act on 1-4-2018.

For redemption of preference shares 1,00,000 equity shares of ₹ 10 issued which were fully subscribed and paid. All the investment sold for ₹ 2,75,000.

9

After redemption of preference shares two equity shares issued as bonus against five equity shares held utilising capital redemption reserve and other reserves.

From the above information pass necessary journal entries to record the above transactions and thereafter prepare balance sheet as per Schedule-3 of the Companies Act, 2013.

OR

(1) Followings are the balances in the books of Adarsh Ltd.

7

	(₹)
4000 equity shares of ₹ 10 each fully paid	40,000
Capital Redemption Reserve	25,000
Securities Premium	15,000
General Reserve	5,000
Profit on revaluation of Assets	10,000

Company issued bonus shares in the ratio of 1 : 1 utilising appropriate reserves.

Pass necessary journal entries to record the above transactions.

(2) Write short notes : (Any two)

7

- Right shares and Bonus shares
- Redeemable preference shares
- Capital Redemption Reserve

(B) From the following multiple choice questions, select and write the correct answer : (any three)

3

(1) The time period between two bonus shares issued should be :

- 12 months
- 24 months
- 36 months
- None of the above

(2) Bonus shares can be issued from following source.

- Reserve capital
- Capital Redemption Reserve
- Profit arising out of revaluation of fixed assets
- None of the above

(3) As per Sec.-55 of the Companies Act redeemable preference shares can be redeemed by _____.

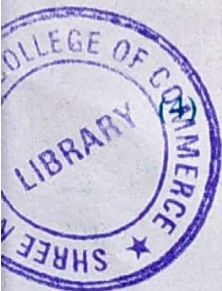
- Issuing equity shares
- Issuing preference shares
- Utilising revenue reserves
- Any of the (a), (b) or (c)

Equity shares of ₹ 5,000 issued at 20% premium for the purpose of redemption of redeemable preference shares of ₹ 10,000 at 10% premium then provision for capital redemption reserve to be made for ₹ _____.

- 5,000
- 6,000
- 4,000
- None of the above

(5) Redeemable preference shares cannot be redeemed _____.

- At par
- At discount
- At premium
- None of the above



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4. (A) The following is the Trial Balance of Harshad Ltd. as on 31-3-2018 :

Particulars	Debit (₹)	Credit (₹)
20,000 8% redeemable preference shares of ₹ 100 each	—	20,00,000
3,00,000 Equity shares of ₹ 10 each fully paid	—	30,00,000
Securities premium	—	1,54,000
Capital Reserve	—	1,60,000
General Reserve	—	3,65,000
Provident fund and contribution to provident fund	15,000	1,90,000
10% Debentures and Interest on Debentures	30,000	6,00,000
Purchases and Sales	26,00,000	60,70,000
Debtors and Creditors	16,00,000	9,00,000
Bills Receivables and Bills Payables	1,00,000	1,20,000
Profit and Loss A/c (1-4-2017)	—	3,00,000
Public Deposits	—	2,00,000
Sundry Incomes	—	30,000
Bad Debt and Bad Debt Reserve	44,000	26,000
Goods Returned	70,000	1,00,000
Land and Building	45,00,000	—
Plant and Machineries	25,00,000	—
Furniture	6,00,000	—
Cash and Bank	1,93,000	—
Long term Investments	2,15,000	—
Office Expenses	2,10,000	—
Salaries	1,90,000	—
Audit Fee	70,000	—
Director's Fee	3,50,000	—
Preliminary Expenses	40,000	—
Advertisement Expenses	52,000	—
Income Tax paid in advance	2,00,000	—
Stock (1-4-2017)	1,60,000	—
Goodwill	3,46,000	—
Patents	1,30,000	—
	1,42,15,000	1,42,15,000



1A

Additional Information :

- (1) The stock as on 31-3-2018 valued at ₹ 3,20,000.
- (2) Of the debtors 10% is a bad debts and create 5% Bad Debt Reserve on debtors.
- (3) 10% Depreciation to be provided on Land & Building and 5% on other tangible assets.
- (4) 50% of net profit is provided for tax for the current year income tax provision.
- (5) The Directors have recommended the following appropriations :
 - (i) ₹ 1,00,000 to be transferred to general reserve.
 - (ii) Proposed dividend 8% on preference shares and 10% on equity shares.

From the above information prepare final accounts of the company as per Schedule-III of the Companies Act. 2013.

OR

- (1) Following balances are available from Trial Balance of Jigar Ltd as on 31-3-2018.

Particulars	Debit (₹)	Credit (₹)
Provision for income tax (1-4-2017)	-	90,000
Tax paid in advance (1-4-2017)	75,000	-
Tax paid in advance (For the year 2017-18)	1,00,000	-

During the year income tax assessment for the year 2016-17 has been completed and tax liability is determined at ₹ 85,000. The provision for tax for the year 2017-18 to be made ₹ 1,20,000.

Explain how will you show the above transaction in the final account for the year ended on 31-3-2018.

- (2) Prepare proforma of Balance Sheet as per Sechedule-III of the Companies Act, 2013.

- (B) From the following multiple choice questions select and write the correct answer :
(any **three**)

- (1) If in trial balance balances of 10% debentures is ₹ 1,00,000 and Interest on debentures paid ₹ 5,000, then amount will be debited to Profit & Loss A/c ₹ _____.

- | | |
|------------|-----------------------|
| (a) 5,000 | (b) 10,000 |
| (c) 15,000 | (d) None of the above |



12

- (2) The company has 10,000 equity shares of ₹ 10 each ₹ 8 per share paid up, then interim dividend payable @ 10%, the amount of dividend will be ₹ _____.
- (a) 8,000 (b) 10,000
(c) 18,000 (d) None of the above
- (3) The unpaid interest on debenture will be shown under the head _____ in the balance sheet as per Schedule-III of the Companies Act, 2013.
- (a) Other current liabilities (b) Short-term provisions
(c) Trade payables (d) None of the above
- (4) The provision for income tax to be shown under the head _____ in the balance sheet as per Schedule-III of the Companies Act 2013.
- (a) Short-term provisions (b) Long-term provisions
(c) Trade payables (d) None of the above
- (5) Of the following which item is contingent liability for the company ?
- (a) Unpaid dividend on cum. preference shares
(b) Unpaid dividend
(c) Unpaid expenses
(d) None of the above



23

Seat No. : _____



DF-111

December-2018

B.Com., Sem.-I

General English
(Text : Pinnacle)
(English Medium)
(New Course)

Time : 2:30 Hours]

[Max. Marks : 70

1. (A) Answer any **three** questions in brief : 9
- (1) How did the beggar who couldn't walk start walking ?
 - (2) How did the black boy win his right to the streets of Memphis ?
 - (3) Why is Steve Jobs considered a visionary ?
 - (4) What conversation did the sweeper and delivery boy have ?
 - (5) Why did the black boy refrain himself from going out ?
- (B) Write a short note on any **one** of the following : 8
- (1) Steve Jobs' meteoric rise to fame
 - (2) Character of the Black boy
 - (3) The central idea of the story- 'The Boy Who Broke the Bank'
2. (A) Answer any **three** questions in brief : 9
- (1) What were Rabindranath Tagore's various skills ?
 - (2) What does Shakespeare consider to be the concept behind life ?
 - (3) What are the two roads in front of the narrator ?
 - (4) What kind of qualities does the poet wish to see in the people of his country ?
 - (5) Describe the first two stages of life.
- (B) Write a short note on any **one** of the following : 8
- (1) Lesson learnt about making choices.
 - (2) How the poet tries to inculcate patriotism in people's mind through his work ?
 - (3) Central idea of the poem *The Seven Ages of Man*.
3. (A) Fill in the blanks with appropriate forms of verbs given in bracket : 10
- (1) He always _____ to school by bus. [goes, go]
 - (2) They _____ cricket now. [is playing, are playing]
 - (3) I _____ just _____ my work. [have finished, has finished]
 - (4) He _____ to Mumbai yesterday. [had gone, went]
 - (5) When I entered the classroom, the students _____. [were talking, is talking]

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- (6) The Sun _____ in the East. [rise, rises]
(7) The thief _____ away before the police arrived. [had run, ran]
(8) I _____ him tomorrow. [was met, shall meet]
(9) That man _____ in the corner since morning. [has been standing, was standing]
(10) My son _____ his mobile phone yesterday. [is loosing, lost]

(B) Fill in the blanks with appropriate forms of Do, Be and Have :

- (1) It _____ Sunday today. [is, was]
(2) Aditya _____ two sisters. [have, has]
(3) Mr. Verma _____ two bungalows in Bangalore. [has, have]
(4) Meena's mother _____ a nurse. [was, is]
(5) _____ your work carefully. [Do, Does]
(6) We usually _____ dinner at 8 pm. [has, have]
(7) She _____ the latest Nokia mobile phone. [has, was]

4. (A) Write a paragraph in about **100-125** words on any **one** of the following :

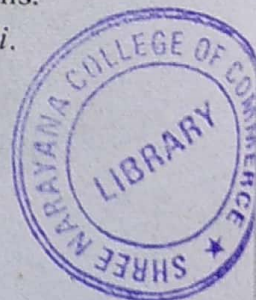
- (1) My Favourite Movie
(2) My Favourite Sportsperson
(3) Traffic Awareness

(B) Choose the correct option :

- (1) What was the name of the washerman's son ?
(a) Sitaram (b) Seth Govind Ram (c) Radhekrishna
(2) Who was the author threatened by on his way to the store ?
(a) Old men (b) A gang of boys (c) The ghost of a dead woman
(3) Which of these is not an Apple product ?
(a) iPad (b) iPhone (c) iCell
(4) Vishwa Bharti University was founded in which town ?
(a) Santiniketan (b) Durgapur (c) Siliguri
(5) What is man referred to in the first stage of life ?
(a) Child (b) Infant (c) Baby
(6) Where was Robert Frost from ?
(a) England (b) Scotland (c) America

(C) State whether the following statements are True or False :

- (1) Nathu's intention was not to spread rumour.
(2) That night the author won the right to the streets of Memphis.
(3) *Where the Mind is Without Fear* was not a part of *Gitanjali*.
(4) William Shakespeare wrote everything except Sonnets.



25

Seat No. : _____

DG-104

December-2018

B.Com., Sem.-I

CC-103 : Accountancy – 1



Time : 2:30 Hours]

[Max. Marks : 70

1. (A) Virat of Virar consigned 100 Bats costing ₹ 4,000 at pro-forma invoice price which shows 20% profit on Invoice price to Parthiv of Pune. Virat paid. ₹ 20,000 towards Freight & Insurance Virat drew a bill worth ₹ 1,00,000 having maturity period of 4 months. Parthiv return the bill dully accepted. Virat discounted the bill at 12% per annum.

14

Parthiv is entitled to get normal commission at 5% and 6% del-credere commission on credit sale.

At end of the year Parthiv sends account sale and bank draft. As per the account sale,

- (1) Expenses paid : Clearing Charges ₹ 20,000, Selling & Distribution Exp. ₹ 10,000
- (2) Sales : Cash – 60 Bats at ₹ 5,600 each
- (3) Credit sales : 20 Bats at ₹ 6,000 each to Yuvraj
- (4) Yuvraj become insolvent and only 80% amount due could be recovered.
- (5) Due to fire in godown 5 Bats were completely destroyed, Insurance Company has accepted a claim for ₹ 15,000.

From the above information prepare Consignment account and Parthiv account in the books of Virat.

OR

- (i) Jay sent 6000 litres of Chemical at ₹ 200 per litre on consignment. Consignor paid ₹ 42,000 towards freight and insurance. During the transit 1000 litres of Chemical destroyed due to accident and insurance company has paid ₹ 1,80,000. Normal loss is 10% to be calculated on goods remains after the goods lost in accident. Consignee paid ₹ 13,500 towards clearing charges and ₹ 10,000 for advertisement. Consignee sold 4000 litres of Chemical during the period.

Calculate amount of abnormal loss and closing stock of consignment. Also pass necessary journal entries in the books of consignor.

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P.T.O.

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(ii) Followings are the details of Sales in consignment business :

Cash Sale ₹ 1,00,000

Credit Sale ₹ 3,00,000 (Including Credit sale to Sonu ₹ 50,000 on recommendation of consignor).

Sonu is declared insolvent and only 80 paise in rupee is recoverable. From the balance credit sales ₹ 10,000 is unrecoverable.

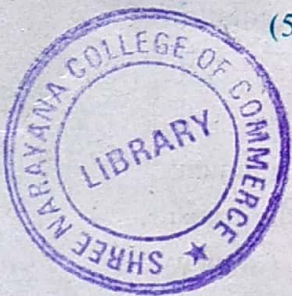
Consignee is entitle for 8% normal commission and 5% Del-credere commission.

Pass necessary journal entry for commission and bad debts in the books of consignor.



(B) MCQs : (Any four)

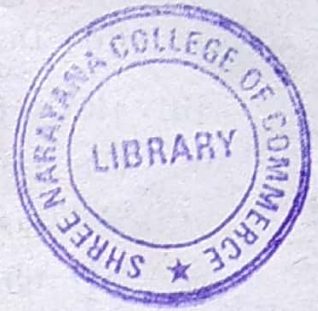
- (1) The relation between Consignor and Consignee is of _____
 - (a) Debtor and Creditor
 - (b) Principal and Agent
 - (c) Seller and Purchaser
 - (d) All of the above
- (2) Form the following expenses which is recurring expense ?
 - (a) Insurance on goods sent
 - (b) Goods Clearing Charges
 - (c) Advertisement expense
 - (d) All of the above
- (3) Del-credere commission is calculated on
 - (a) Total Sales
 - (b) Only on Cash Sales
 - (c) Credit Sales
 - (d) Cost price of goods sent
- (4) Abnormal loss in consignment business is _____
 - (a) Debited to Consignment A/c.
 - (b) Credited to Insurance Company A/c.
 - (c) Credited to Profit and Loss A/c.
 - (d) Credited to Consignment A/c.
- (5) If goods are sent at an Invoice price then Invoice profit in closing stock of Consignment is
 - (a) Debited to Consignment Stock Reserve A/c.
 - (b) Credited to Consignment Stock Reserve A/c.
 - (c) Credited to Consignment A/c.
 - (d) Credited to Profit and Loss A/c.
- (6) Cost of required repair on damaged closing stock of Consignment will be
 - (a) Debited to Consignment A/c.
 - (b) Debited to Consignment Stock A/c.
 - (c) Debited to Repairs A/c.
 - (d) Deducted from Value of Closing Stock



2. (A) M/s. Akshay of Ahmedabad has a branch at Bhavnagar. Head office supply goods at cost, but with the instruction to sell the goods at a profit of 25% on cost. All expenses of branch are paid by the head office except petty expense. 14

From the following details prepare Branch account, Branch Trading and Profit & Loss Account in the books of Head Office :

Balance	On 1-4-2017	On 31-3-2018
Debtors	40000	78000
Stock	200000	?
Furniture	10000	?
Petty Cash	500	100
Unpaid Salary	1000	2000



Transaction During the Year

Goods sent by H.O. to Branch	7,10,000
Goods Returned by Branch to H.O.	35,000
Cash Sent for Petty Expense	3,600
Goods Return from Customers	20,000
Bad Debts	8,000
Discount Allowed to Customers	4,000
Cash Sales by Branch	1,50,000
Cash Collection from Debtors	6,70,000

Expenses of branch paid by H.O.

Rent	10,000	Wages	5,000
Salaries	15,000	Advertisement	7,000

Depreciation on furniture is to be charged at 10%.

OR

- (i) Vardhman Traders of Rajkot has an independent branch at Vadodara. Following is the Trial balance of Vadodara Branch as on 31st March 2018. 7

Particulars	Debit	Credit
Purchases and Sales	2,00,000	8,00,000
Goods Received from H.O. and Return to H.O.	3,00,000	20,000
Purchase Return and Sales return	30,000	10,000
Creditors and Debtors	50,000	20,000
Opening stock	80,000	
Office Expense	40,000	
Cash balance	15,000	
Fixed Assets	2,85,000	
Head Office Account		1,50,000
Total	10,00,000	10,00,000



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Other information :

Closing stock on 31st March 2018 was ₹ 30,000 and cash in transit (Send by Branch which was not received by Head office till 31st March 2018) ₹ 20,000.

From the above information prepare Trading Account, Profit and Loss Account and Balance Sheet in the books of branch.

(ii) Distinguish between dependent branch and independent branch. 7

(B) MCQs : (Any four) 4

- (1) Under Debtor system Branch Account is a _____
- (a) Personal Account (b) Real Account
(c) Nominal Account (d) Statement

If Head Office maintains Assets A/c. of Independent Branch then to record Deprecation in the books of Branch

- (a) Head office A/c. Debited
(b) Profit and Loss A/c. Debited
(c) Branch A/c. Credited
(d) Profit and Loss A/c Credited

(3) For Independent Branch, Head Office A/c. is like

- (a) Trade Debtor (b) Trade Creditor
(c) Capital (d) Investments

(4) Which of the following Branch prepare its own separate Final Accounts ?

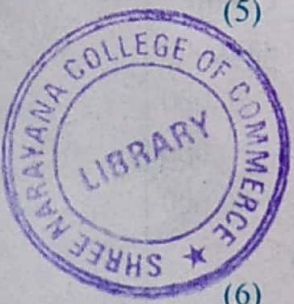
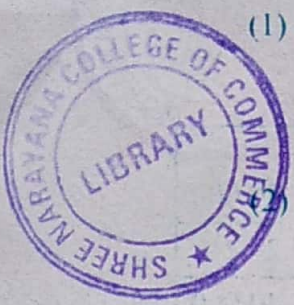
- (a) Dependent Branch (b) Independent Branch
(c) Foreign Branch (d) All of the Above

(5) In the books of Independent Branch Cash in transit is _____

- (a) Debited to Head Office A/c.
(b) Credited to Head Office A/c.
(c) Credit Cash A/c.
(d) Debited to Trading A/c.

(6) Opening balance of petty cash is ₹ 750, Closing balance is ₹ 375 and Petty cash received from head office is ₹ 1525, then what will be the amount of petty expense ?

- (a) ₹ 1,900 (b) ₹ 1,150
(c) ₹ 1,525 (d) ₹ 400



19

3. (A) A fire occurred in the godown of M/s Shivkashi Fireworks as on 19-10-2018. Entire goods except goods of ₹ 60,000 and books of accounts were destroyed by fire. The firm has taken insurance for goods by ₹ 2,25,000 subject to average clause. Firm is selling goods on an average 20% profit on sales. From the following details gathered from various parties and available past records calculate amount of claim.

14

Particulars	1-4-2018	19-10-2018
Stock	1,65,000	?
Debtors	63,750	78,750
Creditors	26,250	56,250

Transaction from 1-4-18 to 19-10-18

Cash received from debtors	3,00,000	Goods withdrawn for personal use	30,000
Cash paid to creditors	3,37,500	Cash Sales	2,21,250
Bad debts written off	45,000	Cash Purchase	2,40,000
Discount received from creditors	7,500	Carriage Inward	15,000

Fire mitigation expenses were amounted to ₹ 7,500

OR

- (i) Write a note on : 7
- (1) Consequential Loss of profit policy
 - (2) Short Sale

- (ii) From the following information compute the amount of consequential loss of profit claim : 7

Date of fire – 30th June 2018

Indemnity Period – 6 Months

Date on which business activities attend normaly – 31st October 2018

Insurance policy – 80,000

Net profit for the year ended 31st March 2018 – 50,000 (after standing charges ₹ 16,000)

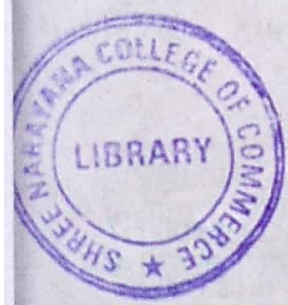
Net Sales for the year ended 31st March 2018 – 3,30,000

Turnover for the year ended 30th June 2018 – 3,20,000

Sales during 30th June 2018 to 31st October 2018 – 80,000

Sales during 30th June 2017 to 31st October 2017 – 1,30,000

The rate of profit on sale for the year 2017 shows reduction in profit by 2%.



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(B) MCQs : (Any Three)

(1) Consequential loss policy for fire insurance gives insurance against _____

- (a) Stock Loss
- (b) Profit Loss
- (c) Assets Loss
- (d) Budget Loss

(2) The Average Clause in loss of profit policy protects the _____

- (a) Insurance Company
- (b) Insurance Holder
- (c) Creditors
- (d) All of the above

Contract of insurance is a contract between the trader and the insurance company to

- (a) Close down old firm
- (b) Start new business
- (c) Reconstruction of business
- (d) Compensate the loss suffered by the trader

(4) Opening stock is ₹ 20,000, Purchase till the date of fire is ₹ 1,50,000 and Sales till the date of fire is ₹ 2,10,000. Stock of goods salvaged is ₹ 2,750 and the rate of gross profit on cost is 50 percent, then the cost of goods burnt by fire is ₹ _____

- (a) 37,250
- (b) 32,750
- (c) 30,000
- (d) 27,250

(5) If indemnity period is three months and sales during indemnity period is ₹ 27,000, sales in previous year for corresponding indemnity period is ₹ 50,000. Annual turnover is ₹ 2,00,000 and rate of increase in sale in current year is 10%, then amount of short sale is ₹ _____

- (a) 1,93,000
- (b) 1,73,000
- (c) 28,000
- (d) 23,000

4. (A) Mahesh maintains his books under single entry system. From the following information extracted from his books for the year ended 31st March 2018, prepare Final Accounts.

(1) Summary of Cash Book (₹)

Cash Balance (1-4-17)	17,000	Cash Sales	81,500
Salaries	1,20,000	Cash Purchase	67,500
Sundry Receipts	14,000	Paid to Creditors	6,12,000
Wages	50,300	Drawings	45,000
General Exp.	30,200	Cash Balance (31-3-18)	1,32,500



(2) Details Regarding Assets and Liabilities :

Particulars	1-4-2017	31-3-2018
Building	1,62,000	2,25,000
Furniture	45,000	27,000
Machinery	2,25,000	2,25,000
Debtors	2,88,000	2,52,000
Creditors	1,17,000	1,89,000
Stock	1,80,000	2,40,000



Discount allowed during the year ₹ 14,400, Discount received ₹ 8,100, sales return ₹ 3,600 and Purchases Return ₹ 9,000. Depreciate building and furniture by ₹ 13,400 and ₹ 3,000 respectively. Machinery to be depreciated at 10%. Maintain bad debts reserve at 5% on debtors. Allow interest on capital at 5% on opening balance.

OR

(i) From the following information find out closing balance of Debtors and Bills Payables as on 31st March 2018 :

Particulars	Balance as on 01-04-2017	Balance as on 31-3-2018
Debtors	42,500	?
Creditors	50,000	62,500
Bills Receivables	15,000	22,500
Bills Payables	17,500	?

Transactions during the year

Net total purchases	3,50,000	Cash purchases	80,000
Net total sales	6,00,000	Cash paid to Creditors	2,40,000
Sales return by debtors	12,500	Cash paid for bills payable	20,000
Purchase return to creditors	7,500	Cash received from Debtors	3,85,000
Bad Debts	12,500	Cash received from bills receivables	32,500
Discount allowed to debtors	7,500	Discount received from Creditor	5,000

Cash sales is one fourth of credit sales.

(ii) Distinguish between.

- (1) Statement of Affairs and Balance Sheet
- (2) Pure Single Entry and Popular Single Entry



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(B) MCQ : (Any Three)

3

- (1) For finding credit sale, which account is prepared ?
- (a) Creditors Account (b) Receipts and Payment Account
(c) Debtors Account (d) Balance Sheet
- (2) Which is the odd account from the following account in context to debit balance or credit balance ?
- (a) Purchase Account (b) Furniture Account
(c) Purchas Return Account (d) Plant and Machinery Account
- (3) When Bills Receivable endorsed to creditor is dishonoured,
- (a) Creditors Account is debited and Debtors Account is credited.
(b) Creditors Account is credited and Debtors Account is debited.
(c) Creditors Account is debited and Bills Receivable Account is credited.
(d) Creditors Account is credited and Bills Receivable Account is debited.
- (4) In popular single entry _____ subsidiary books are kept and _____ accounts are kept in the ledger.
- (a) Cash Book, Personal (b) All, Personal
(c) Sales Book, Cash Account (d) Cash Book, All
- (5) Opening balances : Fixed assets ₹ 2,00,000, Debtors 1,00,000, Bills Receivables 30,000, Creditors 75,000, Bills Payables 25,000.
Cost of Goods Sold during the year is 4,00,000, Closing Stock is ₹ 50,000 and purchase is ₹ 4,20,000. Opening balance of capital is _____
- (a) ₹ 2,40,000 (b) ₹ 2,50,000
(c) ₹ 2,60,000 (d) ₹ 2,70,000



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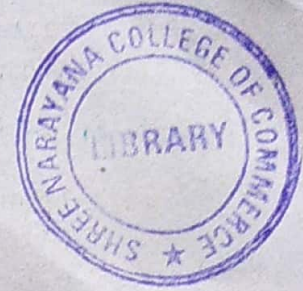
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DA-105

December-2018

B.Com., Sem.-I

CC-101 : Economics (Principles of Economics-I) (New)



Time : 2:30 Hours]

[Max. Marks : 70

- Instructions :** (1) All questions are compulsory.
 (2) Figure to the right indicate marks allotted to each questions.

1. (A) Explain the law of diminishing marginal utility. 14

OR

Explain the law of Demand with the help of diagram.

(B) Multiple Choice Questions. 4

(1) What is the nature of relationship between marginal utility and consumption ?

- | | |
|--------------|--------------|
| (A) Inverse | (B) Positive |
| (C) Parallel | (D) Neither |

(2) Consumer's equilibrium implies

- | | |
|-------------------------|-------------------------|
| (A) Maximum expenditure | (B) Maximum utility |
| (C) Maximum income | (D) Maximum consumption |

(3) Generally Demand curve has which slope ?

- | | |
|----------------------|------------------------|
| (A) Parallel to axis | (B) Negative |
| (C) Positive | (D) Parallel to y axis |

(4) Utility implies _____

- | | |
|----------------|---|
| (A) Pleasure | (B) Happiness |
| (C) Usefulness | (D) A commodity's capacity to satisfy wants |

2. (A) Explain the meaning and characteristics of indifference curve with the help of diagrams. 14

OR

Explain the law of diminishing marginal rate of substitution.

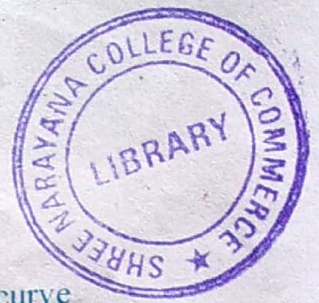
(B) Multiple Choice Questions. 4

(1) Giffen goods and its demand have _____ relationship.

- | | |
|--------------|-----------------------|
| (A) Positive | (B) Negative |
| (C) Neutral | (D) None of the above |



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- (2) Substitution effect is always
(A) Negative (B) Positive
(C) Zero (D) Steady
- (3) What else is opportunity line called ?
(A) Demand line (B) Indifference curve
(C) Price line (D) Budget line
- (4) From the following in which situation consumer's equilibrium is obtained ?
(A) Price = Marginal utility (B) Price > Marginal utility
(C) Price < Marginal utility (D) None of the above

3. (A) Describe the type of elasticity of Demand and discuss the usefulness of the concept of its. 14

OR

Discuss the types and factors effecting income elasticity of demand.

(B) Multiple Choice Question. 3

- (1) What is the slope of demand curve when demand is perfectly elastic ?
(A) Parallel to horizontal axis (B) Positively slope
(C) Negative slope (D) Parallel to vertical axis
- (2) For luxury income elasticity of demand is _____
(A) Positive and less than one (B) Negative and greater than one
(C) Positive and greater than one (D) Negative and less than one
- (3) How many types of income elasticity of demand are there ?
(A) One (B) Two
(C) Three (D) Four

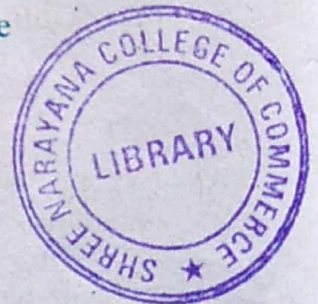
4. (A) Explain the law of variable proportion. 14

OR

Discuss the Internal Economics and Dis-economics.

(B) Multiple Choice Question. 3

- (1) In Economics short run refers to _____
(A) All factors fixed (B) All factors variable
(C) Only one factor variable (D) None of the above
- (2) Production functions means _____
(A) Relation between total income and total cost.
(B) Relation between supply and price.
(C) Relation between production and marginal cost.
(D) Relation between factor amount and output.
- (3) Which time run the law of decreasing returns applied ?
(A) Long run (B) Short run
(C) Long and Short run (D) Ancient



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Seat No. : 12394

DC-105

December-2018

B.Com., Sem.-I

CC-104 : Commercial Communication – I

(New Course)



Time : 2:30 Hours]

[Max. Marks : 70

1. Write a detailed note on the process of communication. 17

OR

Explain the meaning and types of feedback.

2. Write short notes on any **two** of the following : 17

- (1) E-Communication: Meaning and Importance
- (2) E-Commerce
- (3) E-Banking
- (4) E-Governance

3. Draft an application for the post of an Assistant Accountant.

OR

Discuss the important techniques for drafting the effective Resume.



4. Do as directed :

(A) Rewrite the sentences using correct options :

- (1) They will visit Shimla during _____. [vacation/vocation]
- (2) Dr. Ambedkar was the _____ architect of the Constitution of India. [principle/ principal]
- (3) My brother went to _____ for further study. [abroad/aboard]
- (4) _____ of anything is always unaccepted. [Access/Excess]
- (5) Mahesh always _____ of his talent. [boast/boost]
- (6) May his soul rest in _____. [piece/peace]

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(B) Match the following :

A	B
Way	a group of players
Team	steady
Stationary	road
Principle	happy
Merry	doctrine

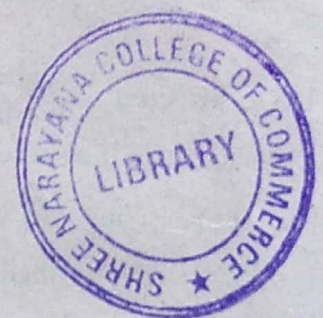


(C) State whether the following statements are TRUE or FALSE :

- (1) Communication is a two way process.
- (2) E-mail is a form of e-communication.
- (3) Information is not one of the objectives of communication.
- (4) One must be careless and inattentive while listening.

(D) Choose the correct option :

- (1) Communication is a word of _____ origin.
(a) Latin (b) French (c) German
- (2) _____ is a form of e-communication.
(a) Letter (b) Blog (c) Speech
- (3) _____ is one of the objectives of communication.
(a) Correction (b) Motivation (c) Perfection
- (4) Encoding is the _____ step of the process of communication.
(a) second (b) first (c) last



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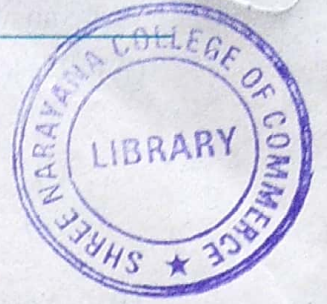
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DB-105

December-2018

B.Com., Sem.-I

102 : Human Resource Management (Commerce)



Time : 2:30 Hours]

[Max. Marks : 70

1. Write answer of the following :

(A) Describe the importance of Human Resource Management and its objectives. **14**

OR

(i) Discuss the factors affecting Human Resource Planning. **7**

(ii) Describe the process of Human Resource Planning. **7**

(B) Answer in the short. (Any **four** out of Six) **4**

(i) Give definition of human resource management,

(ii) What is Human Resource Planning ?

(iii) Mention any four qualities of Human Resource Manager,

(iv) Mention any four point of importance of human resource planning,

(v) What is absenteeism?

(vi) What is labour turnover ?

2. Write answer of the following :

(A) Discuss the modern selection procedure and its importance. **14**

OR

(i) Discuss the difference between Training and Development. **7**

(ii) Discuss the various methods of Human Resource Development. **7**

(B) Answer in the short. (Any **four** out of Six)

(i) State two methods of recruitment.

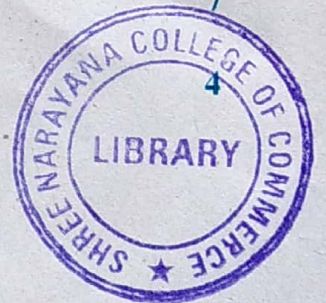
(ii) What is Scientific Recruitment ?

(iii) Mention any three advantages of training.

(iv) State two methods of training for workers.

(v) Mention any four methods (techniques) for the development of human resource.

(vi) Employee Counselling



DB-105

3

P.T.O.

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3. Write answer of the following :

(A) Describe different methods of performance appraisal and its limitations. 14

OR

- (i) Describe advantages and limitations of seniority base of promotion. 7
(ii) Give the meaning of Morale. Mention Factors affecting it. 7

(B) Answer in the short. (Any **Three** out of Five) 3

- (i) Discuss any two steps for reducing low morale.
(ii) Define Transfer.
(iii) Mention any three causes of demotion.
(iv) Mention two guiding principles regarding transfer policy.
(v) Give any two names of Appraisers.

4. Write answer of the following :

(A) Explain meaning and characteristics of job design. Explain various approaches of Job Design 14

OR

- (i) Discuss the human resource activities to improving quality work life. 7
(ii) Explain the organizational structure of quality circles. 7

(B) Answer in the short. (Any **Three** out of Five) 3

- (i) Define job rotation.
(ii) Define job enrichment.
(iii) Mention any two limitations of job enlargement.
(iv) Concept of quality of work life.
(v) Mention any two advantages of quality circles.

