

1

Seat No. : _____

NA-105

November-2019

B.Com., Sem.-I

Principles of Economics-01
(New Syllabus)



Time : 2:30 Hours]

[Max. Marks : 70

- Instructions :** (1) Answer the following questions.
(2) Questionwise marks indicated at the right side.

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

OR

Derive the law of demand on the basis of law of equi-marginal utility.

(B) State whether the following statements are true or false : **4**

- (i) A rational consumer aims at maximizing utility.
- (ii) When MU is zero, TU is maximum.
- (iii) A consumer is in equilibrium when price line cuts MU curve.
- (iv) Utility means pleasure only.

2. (A) Define an indifference curve and discuss its characteristics. **14**

OR

Explain the concept of income effect, substitution effect and price effect with the help of diagrams.

(B) State whether the following statements are true or false :

- (i) Indifference curve analysis is based on ordinal utility.
- (ii) Marshall developed the concept of cardinal utility.
- (iii) Price line is negatively sloped.
- (iv) Substitution effect is always negative.



NA-105

3

P.T.O.

3. (A) What is price elasticity of demand ? Discuss the various types of price elasticity of demand. 14

OR

Explain the meaning and types of income elasticity of demand.

- (B) State whether the following statements are true or false : 3
- (i) When price elasticity of demand $E_d = 0$, the demand curve is parallel to Y axis.
 - (ii) For luxury good, income elasticity of demand is positive and greater than 1.
 - (iii) Firm's total revenue will increase with the fall in the price of the product if $E_d > 1$.

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

OR

Explain the meaning, characteristics and types of production function.

- (B) State whether the following statements are true or false : 3
- (i) Production function shows relation between factor amount and output.
 - (ii) Returns to scale emerge in the long-run.
 - (iii) In economics, short-run refer to all factors are variable.



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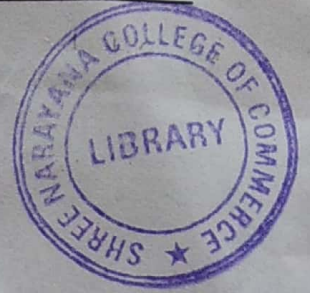
3

NC-115

November-2019

B.Com., Sem.-I

**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 objectives of Communication.

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

- (1) E-Communication : Various Forms
- (2) E-Meetings : Advantages and Limitations
- (3) E-Commerce
- (4) E-Governance

3. Draft an application for the post of an Assistant Sales Manager. 17

OR

Discuss some important tips for facing interview.

4. Do as directed :

(A) Re-write the sentences using correct options :

- (1) My little son likes to watch the _____ channel. (cartoon/ carton)
- (2) You will have a summer _____ of five weeks. (vacation / vocation)
- (3) Do you _____ credit cards ? (except / accept)
- (4) I have deposited a _____ of ₹ 10,000 into my account. (check / cheque)
- (5) The _____ of this city is very good. (weather / whether)
- (6) Dr. Ambedkar was the _____ architect of the Constitution of India. (principal/ principle)



4

(B) Match the following :

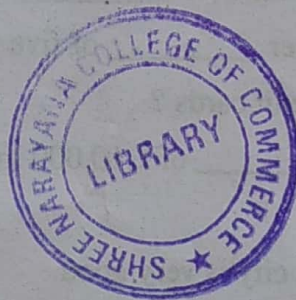
A	B
Severe	Qualified
Hoard	Introduction
Merry	Harsh
Foreword	Store
Eligible	Happy

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

- (1) There is no need of a sender in the process of communication.
- (2) Listening is not important in communication.
- (3) E-communication saves time and money.
- (4) E-banking provides quick services to the customers.

(D) Choose the correct option :

- (1) There are _____ steps in the process of communication.
(a) five (b) seven (c) six
- (2) Feedback is the _____ response to the message.
(a) receiver's (b) sender's (c) none of these
- (3) ATM is a part of _____.
(a) mass communication
(b) E-banking
(c) non- governance
- (4) E-governance means _____.
(a) economic governance
(b) electronic governance
(c) electrify governance



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Seat No. : _____



NF-102

November-2019

B.Com., Sem.-I

105 : General English
(English Medium)

Text : Pinnacle
(New Course)

Time : 2:30 Hours]

[Max. Marks : 70

1. (A) Answer any **three** questions in brief : 9
- (1) What was Nathu's intent behind the starting statement ?
 - (2) What did the author's mother tell him one evening and what was his feeling on being told so ?
 - (3) What was the purpose behind creating Pixar ?
 - (4) What is the picture that the author paints of his childhood in the opening paragraph of the extract ?
 - (5) How did Steve Jobs meet Mr Wozniak ?
- (B) Write a short note on any **one** of the following : 8
- (1) Title of the story *The Boy Who Broke the Bank*
 - (2) The black boy's mother
 - (3) Lesson learnt from the article - *The Man Who Redefined Digital Age*
2. (A) Answer any **three** questions in brief : 9
- (1) Why was Rabindranath Tagore also known as the 'Bard of Bengal' ?
 - (2) What is the parallel between the actor's stage and man's life ?
 - (3) Does the narrator seem happy about his eventual choice ?
 - (4) Describe the mood of the poem *The Seven Ages of Man*.
 - (5) What does the 'sigh' in the last stanza indicate ?
- (B) Write a short note on any **one** of the following : 8
- (1) Each of the seven stages outlined in the poem.
 - (2) Central idea of the poem *Where the Mind is Without Fear*.
 - (3) Literal and metaphorical parallels in the poem *The Road Not Taken*.
3. (A) Fill in the blanks with appropriate forms of verbs given in bracket : 10
- (1) He always _____ the truth. [speak, speaks]
 - (2) The sun was very dull in the morning but it _____ now. [is shining, was shining]
 - (3) My friend _____ to London yesterday. [gone, went]
 - (4) The guests _____ just _____ their dinner. [have finished, has finished]
 - (5) Dr. Khan _____ a good lecture on Yoga yesterday. [delivers, delivered]

- (6) My brother ____ to Mumbai tomorrow. [will go, went]
 (7) The phone rang while I _____ my dinner. [am taking, was taking]
 (8) I ____ before you came to my home. [had eaten, was eaten]
 (9) It _____ for a long time. [was been raining, has been raining]
 (10) They always ____ to school by bus. [go, goes]

(B) Fill in the blanks with appropriate forms of Do, Be and Have given in bracket : 7

- (1) I ____ no money. [has, have]
 (2) Where ____ you now ? [are, were]
 (3) He always _____ his work honestly. [do, does]
 (4) It will ____ Tuesday tomorrow. [be, been]
 (5) It __ Monday today. [was, is]
 (6) My son ____ no mobile phone when he was a student. [had, has]
 (7) My father ____ a doctor. [am, is]

4. (A) Write a paragraph in about 100-125 words on any **one** of the following : 9

- (1) College Life
 (2) Importance of English in India
 (3) Pollution

(B) Choose the correct option : 6

- (1) What was the name of the beggar with the crooked legs ?
 (a) Ganpat (b) Ram (c) Shyam
 (2) What did mother give to the little boy on his third visit to the store ?
 (a) Money
 (b) Money, a note and a stick
 (c) Revolver
 (3) With its release back in 2007, what did iPhone introduce ?
 (a) Stylus (b) Keypad (c) Touch-screen
 (4) Where ____ come out from the depth of truth.
 (a) words (b) passion (c) patriotism
 (5) Where is Shakespeare from ?
 (a) South Africa (b) England (c) North America
 (6) In which year was Robert Frost born ?
 (a) 1871 (b) 1873 (c) 1874

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

- (1) Mr. Jobs knew Mr. Wozniak from a previous job.
 (2) Ruskin Bond lives with his adopted family in Mussoorie.
 (3) Rabindranath Tagore hails from Kolkata.
 (4) The narrator chooses the road less travelled.



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Seat No. : _____



NE-138

November-2019

B.Com., Sem.-I

SE-101 (B) : Statistics

Time : 2:30-Hours]

[Max. Marks : 70

- Instructions :** (1) Figures on right shows marks.
 (2) Simple calculator is allowed.

1. (a) (1) What is meant by probable error ? Write its formula and state its any one use.

Find the value of r if $n = 10$, $\Sigma x = 30$, $\Sigma y = 50$, $\Sigma xy = 180$, $S_x = 2$ and $S_y = 3$. 7

(2) Find the correlation coefficient from the following data : 7

	x	0-10	10-20	20-30
y	5	2	1	-
	6	1	2	-
	7	-	3	-
	8	-	-	1



OR

(1) What is meant by association of attributes ? Give one example of each, positive and negative association.

The following information is obtained for studying the association between permanent job and stress in life. Out of total 500 people 300 have permanent job and of them 100 people are stressed. Out of total number of people, 250 people are having stress in their life. Find the coefficient of association between permanent job and having stress. 7

(2) Find rank correlation coefficient from the following data : 7

x	25	60	80	60	45	50
y	40	90	65	90	65	90

(b) Answer the following questions (any **four**)

- (i) Between x and y , $r = 0.67$ then between $(3x + 2)$ and $(5y - 7)$, $r = \underline{\hspace{2cm}}$.
 (a) 0.33 (b) -0.33
 (c) 0.67 (d) -0.67
- (ii) For each pair of the observations in the method of rank correlation $R_x = R_y$ then $r = \underline{\hspace{2cm}}$.
 (a) -1 (b) 1
 (c) 0 (d) 0.5
- (iii) Find the value of (AB) if the attributes A and B are independent and $N = 500$, $(A) = 50$, $(B) = 150$.
- (iv) If all the points are on one slating line in a scatter diagram then the value of correlation coefficient is $\underline{\hspace{2cm}}$.
 (a) Only 1 (b) Only -1
 (c) ± 1 (d) 0
- (v) In usual notations, for a 2×2 contingency table $(\alpha B) = 70$ and $(\alpha) = 50$. Check whether this data is consistent or not.
- (vi) Give one illustration of perfect positive correlation.

- 2. (a) (1) What is meant by a regression coefficient ? Write any five properties of it. 7
- (2) Find the equations of both the regression lines from the following data : 7

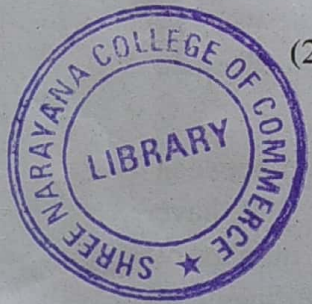
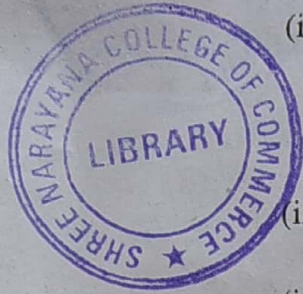
x	120	90	80	150
y	40	36	40	44

OR

- (1) The equations of regression lines are $3x + 2y - 60 = 0$ and $6x + y - 75 = 0$. Find the means of x and y , and the correlation coefficient. Find the S.D of y if the S.D. of x is 2. 7
- (2) Estimate x for $y = 50$ and estimate y for $x = 90$. 7

	x	y
Mean	100	40
S.D.	5	2
Correlation coefficient = 0.8		

- (b) Calculate any **two** from the following : 4
- (i) Find the regression coefficient if the regression line of x on y is $3x - 5y + 12 = 0$.
- (ii) The regression line of y on x line is $2x + 3y - 41 = 0$ and $\bar{x} = 10$. Find the value of \bar{y} .
- (iii) When both the regression lines are coincide then $r = \underline{\hspace{2cm}}$ and when the lines are perpendicular to each other then $r = \underline{\hspace{2cm}}$.



3. (a) (1) What is meant by Business Forecasting ? State its uses. 7
 (2) Obtain second degree parabolic trend from the following data and forecast for the year 1996. 7

Year	1991	1992	1993	1994	1995
Sales (in lakh ₹)	12	9	10	15	24

OR

- (1) By taking $\alpha = 0.4$ and initial forecasting as 100, find forecasts for the following years.

Year	2001	2002	2003	2004	2005
Production	120	132	145	161	186

- (2) Fit an equation of linear trend to the following data and forecast for the year 2019.

Year	2008	2010	2012	2014	2016	2018
Profit (crores ₹)	120	132	144	156	168	180

- (b) Answer any **three** of the following : 3

- (i) The equation of a linear trend $y = 10 + 3x$, where $y =$ production and $x = \left(\frac{\text{Year} - 2015}{1} \right)$. Find the forecast of the production of year 2020.
 (ii) In usual notations $S_2 = 105$, $S_3 = 112$ and $S_4 = 120$, find the value of ΔS_3 .
 (iii) For fitting of a linear trend of five years data, in usual notations $\Sigma x = 0$ and $\Sigma y = 70$ then find the value of the constant term 'a' of the linear trend.
 (iv) State the main limitation of graphical method of business forecasting.

4. (a) (1) Explain crude death rate and standardized death rate. The total population of a city is 22 lakhs and the ratio of males and females is 6:5. Of total females 60% of them are in child bearing age group. Find the crude birth rate if the general fertility rate of the city is 30. 7

- (2) Which city is healthier from the following : 7

Age	City A		City B	
	Population	Deaths	Population	Deaths
0 - 5	6000	300	7000	315
5 - 15	30000	480	40000	720
15 - 45	44000	440	35000	455
45 - 60	16000	352	12000	240
> 60	4000	100	6000	90

OR

7

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(1) Find CBR, GFR, SFR and TFR from the following data :

7

Age	15-19	20-24	25-29	30-34	35-39	40-44	45-49
No. of females	32000	30000	28000	26000	24000	22000	18000
No. of live births	960	3600	4340	2600	1800	550	90

(Total Population = 7 lakhs).

(2) Find CDR and SDR from the following data :

7

Age	City A		City B	
	Population (in thousand)	Death Rate	Population (in thousand)	Death Rate
0 - 5	7	40	8	24
5 - 25	40	18	24	12
25 - 50	20	13	30	18
> 50	5	44	6	50

(b) Answer any **three** from the following :

3

- (i) The fertility rates of different age groups in fertility period for women of a city are 10, 62, 125, 85, 66, 25 and 5. Find the general fertility rate.
- (ii) The total population of a city is 50 thousand and in an year 25 people were died from every thousand people. Find the total number of deaths in the year.
- (iii) Interpret TFR = 2000.
- (iv) The crude birth rate of a city is always _____ its general fertility rate.
 - (a) less than
 - (b) more than
 - (c) equal
 - (d) can't said any specific



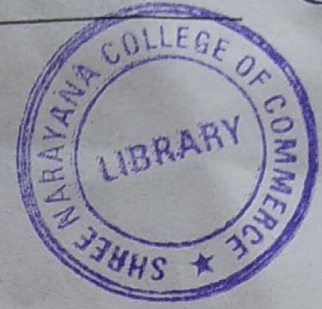
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ND-104

November-2019

B.Com., Sem.-I

**CE-101 (A) : Financial Accounting – I
(New)**



Time : 2:30 Hours]

[Max. Marks : 70

1. (A) Prarthana, Marmik and Karan are partners in the ratio of 3 : 2 : 1 respectively. They dissolve their firm on 1st July 2019. On that date the Balance-Sheet was as under :

14

Liabilities	₹	Assets	₹
Capital :		Land and Building	1,00,000
Prarthana : 68,000		Stock	60,000
Marmik : 32,000		Debtors	72,000
Karan : <u>4,000</u>	1,04,000	Cash	16,000
General Reserve	24,000		
Prarthana's loan	24,000		
Marmik's loan	16,000		
Creditors	80,000		
	2,48,000		2,48,000

Other Information :

Instalment	Net Realization Amt. (₹)
1 st	44,000
2 nd	42,000
3 rd	64,000
4 th	42,400
5 th	18,000



You are required to prepare Piecemeal Distribution Statement according to Surplus Capital Method.

OR

ND-104

8

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- (A) (i) નીચે દર્શાવેલ માહિતી પરથી 2013ના કંપનીધારાના પરિશિષ્ટ-3ના ભાગ - 2 મુજબ નફા-નુકશાનનું પત્રક તૈયાર કરો :

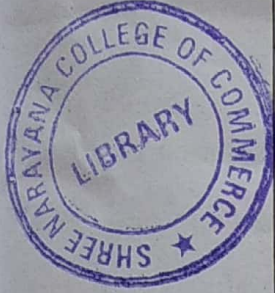
	વિગત	રકમ (₹)
1.	ઘંઘાકીય પ્રવૃત્તિમાંથી આવક	1,30,000
2.	કર્મચારી કલ્યાણ અંગેના ખર્ચા	22,500
3.	ઘસારો અને માંડી વાળેલ મિલકતો	7,500
4.	માલસામાનની વપરાશ	50,000
5.	અન્ય આવકો	7,000
6.	નાણાકીય ખર્ચા	3,000
7.	અન્ય ખર્ચા	9,250
8.	સ્ટોકની કિંમતમાં થયેલ ફેરફારો	(7750)
9.	કરવેરાનો દર	50%

- (ii) કંપનીના વાર્ષિક હિસાબોમાં “સંભવિત જવાબદારીઓ અને કમિટમેન્ટ”ના શીર્ષક હેઠળ બતાવવામાં આવતી ચાર વિગતો આપો.

- (B) આપેલ વિકલ્પોમાંથી યોગ્ય જવાબ પસંદ કરો : (કોઈપણ ત્રણ)

- (1) જામીનગીરી પ્રીમિયમનું ખાતું પાકા સરવૈયામાં _____ મથાળા હેઠળ દર્શાવાશે.
(A) શેર મૂડી (B) ચાલુ જવાબદારીઓ
(C) અનામત અને વધારો (D) બિન-ચાલુ જવાબદારીઓ
- (2) બે સામાન્ય સભા વચ્ચેના સમયગાળા દરમિયાન ડિરેક્ટરો એ જાહેર કરેલ ડિવિડન્ડ એટલે _____ ડિવિડન્ડ.
(A) સૂચિત (B) આખરી
(C) વચગાળાનું (D) નહિ ચૂકવાયેલ
- (3) ડિવિડન્ડ સામાન્ય રીતે _____ શેરમૂડી પર ચૂકવવામાં આવે છે.
(A) સત્તાવાર (B) બહાર પાડેલ
(C) વસૂલ આવેલ (D) અનામત
- (4) કોર્પોરેટ ડિવિડન્ડ ટેક્સ _____ પર ગણવામાં આવે છે.
(A) કરવેરા પછીના નફા (B) આવક વેરા
(C) સૂચિત ડિવિડન્ડ (D) કરવેરા પહેલાના નફા
- (5) કંપની પાસે ₹ 10નો એક એવા 1,00,000 ઈક્વિટી શેર છે. જેના પર શેરદીઠ ₹ 7 ભરપાઈ થયેલા છે. જો કંપની 8% લેખે વચગાળાનું ડિવિડન્ડ ચૂકવે તો ડિવિડન્ડ ₹ _____ થશે.
(A) 80,000 (B) 70,000
(C) 56,000 (D) આમાંથી એકપણ નહિ

(A) M, K and R are partners in a firm with the share in profits and losses in proportion of 5 : 3 : 2. Their Balance-Sheet disclosed the following position on 30-06-2019. 14



Liabilities	₹	Assets	₹
Capital : M	1,00,000	Machinery	1,00,000
K	1,10,000	Stock	1,00,000
R	60,000	Debtors	50,000
		Furniture	20,000
	2,70,000		2,70,000

The firm was dissolved on 1st July 2019 and it was decided to distribute cash and when available on realization of assets.

Assets realized as follows :

	₹
15 th July 2019	60,000
28 th July 2019	1,20,000
15 th August 2019	30,000

All the assets were disposed off and the books were closed. Show the distribution of cash among partners by Maximum loss method.

(B) Select the appropriate answer from alternatives given. (any four) 4

(1) According to Surplus Capital Method in Piecemeal distribution, Final deficit of each partner will be in the ratio of _____.

- (A) Profit & Loss
- (B) Capital
- (C) Current Asset
- (D) None of these

(2) In Piecemeal distribution of cash, the credit balance of Profit & Loss account is _____.

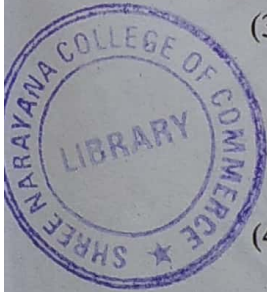
- (A) added in Partner's Capital A/c.
- (B) deducted from Partner's Capital A/c.
- (C) should not be distributed
- (D) deducted from cash

(3) Amount reserved for dissolution expenses will be subtracted from the _____ instalment.

- (A) First
- (B) Second
- (C) Third
- (D) Last

(4) P, Q and R are partners sharing profits and losses in the ratio of 5 : 4 : 1. If the capital of partner P, Q and R are ₹ 50,000, ₹ 80,000 and ₹ 15,000 respectively, then _____ should be considered as base.

- (A) P's Capital
- (B) Q's Capital
- (C) R's Capital
- (D) None of these



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(5) 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' in _____.

- (A) Loan Ratio (B) Capital Ratio
(C) Profit & Loss Ratio (D) None of these

(6) _____ is the correct sequence of payment of dues on dissolution of a partnership firm.

- (A) Secured loan-Creditors-Partner's loan.
(B) Creditor-Secured loan-Partner's loan.
(C) Partner's loan-Secured loan-Creditor.
(D) Partner's loan-Creditor-Secured loan.

2. (A) The Nishant Ltd. issued 20,000 Equity Shares of ₹ 100 each at a premium of 20%. Amount called up per share is as under : 14

On Application	₹ 50
On Allotment	₹ 20
On first and final call	₹ 50 (with premium)

Applications were received for 50,000 shares. Out of which 2/5 share applications were rejected fully and pro-rata allotment was made to the remaining applications. Excess application money were kept by the company as allotment money and calls in advance.

Nitesh who had been allotted 400 equity share could not pay first and final call on his allotted shares. His shares were forfeited. Half of the shares forfeited were re-issued at ₹ 80 per share as fully paid-up.

Write necessary Journal Entries in the books of the Nishant Ltd.

OR

(A) Janak Ltd. was incorporated on 01-04-2018 to purchase a running business of a firm from 01-01-2018. From the information given below for the year ending on 31-12-2018 determine profit prior to incorporation and post incorporation. 14

The total sales of the year ending on 31-12-2018 is ₹ 15,00,000 out of which sales from 01-01-2018 to 1-4-2018 amounted to ₹ 3,00,000. Gross profit is 40% of sales.

Other Information :

	₹
Rent	80,000
Salaries of Employees	1,20,000
Interest on Debentures	45,000
General expenses	32,000
Audit fees	20,000
Director's fees	25,000
Formation expenses	22,000
Sales Commission	45,000



15

4

(B) Select the appropriate answer from alternatives given (any **four**).

(1) Minimum Amount required to call on application is _____ as per Company Act, 2013.

- (A) 10% of face value
- (B) 5% of face value
- (C) 2% of face value
- (D) None of these

(2) When shares are forfeited, then the amount called up on forfeited shares is debited to _____ A/c.

- (A) Share allotment
- (B) Share Capital
- (C) Capital Reserve
- (D) Share Forfeited

(3) The annual interest on calls-in-advance as per Table-F should be _____ as per Companies Act, 2013.

- (A) 5%
- (B) 12%
- (C) 10%
- (D) 2%

(4) _____ is included in the issued and paid up share capital.

- (A) Buy-Back of Shares
- (B) Sweat Equity Shares
- (C) Potential Equity Shares
- (D) None of these

(5) Profit of Pre-incorporation period is called _____.

- (A) Capital loss
- (B) Capital profit
- (C) Revenue profit
- (D) None of these

(6) Salesmen's Commission is divided in profit prior to incorporation according to _____.

- (A) Time Ratio
- (B) Turnover ratio
- (C) Prior to incorporation period
- (D) Post incorporation period

3. (A) (i) Dev Ltd. purchased the business of R.K. Brothers. Purchase consideration was paid by 4,80,000 Equity shares of ₹ 10 each at 25% premium. Capital Reserve arrived at ₹ 2,40,000. If the value of total liabilities taken over was ₹ 12,00,000, then what would be the value of total assets taken over ? Write the journal entries in the books of purchasing company.

7

(ii) Write note on : "Vendor's Suspense Account"

7

OR

- (A) X Ltd. was formed on 1st April 2019 with an authorized capital of ₹ 25,00,000 divided into 1,00,000 10% Preference Shares of ₹ 10 each and 1,50,000 Equity Shares of ₹ 10 each to acquire the going concern of M/s. Radha-Dhara.
- The Balance – Sheet of the firm was as under on that day :

14

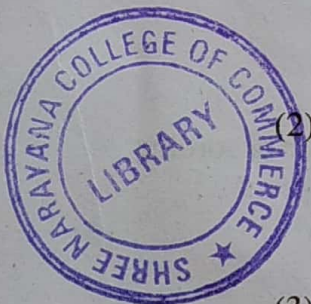
Balance-Sheet

Liabilities	₹	Assets	₹
Capital :		Land and Building	2,50,000
Radha : 7,50,000		Plant & Machinery	3,50,000
Dhara : <u>5,00,000</u>	12,50,000	Furniture and Fittings	50,000
Reserve Fund	1,50,000	Patents	1,50,000
Creditors	1,00,000	Stock	4,00,000
		Debtors 2,50,000	
		– B.D. Reserve <u>5,000</u>	2,45,000
		Cash and Bank Balance	55,000
	15,00,000		15,00,000

The Company agreed to pay the purchase price in 1,00,000 equity shares of ₹ 10 each fully paid and 60,000 Preference Shares of ₹ 10 each. The balance of both kinds of shares was issued to the public and paid for by them with the exception of 5000 equity shares on which ₹ 3 per share was not paid.

Give journal entries to record the above transactions and prepare the Balance-Sheet of the company.

- (B) State the appropriate answer from the alternatives given. (any **three**) 3
- (1) When a purchaser bears the firm's dissolution expenses, then the same is debited to _____ account in the books of purchaser.
- (A) Goodwill (B) Share Capital
(C) Vendor's A/c. (D) Dissolution expenses
- (2) If the purchase price is less than the net assets, the difference is considered as _____.
- (A) Capital Reserve (B) Goodwill
(C) Purchase Price (D) None of these
- (3) While calculating the purchase price, the number of shares issued by the purchasing company is calculated at their _____.
- (A) Market price (B) Discounted price
(C) Face value (D) None of these
- (4) When old Bad-debts are recovered, it is credited to _____ account in the books of purchasing company.
- (A) Vendor's Suspense (B) Bad-Debt Recovery
(C) Vendor's Creditors (D) Vendor's Debtors
- (5) The value of goodwill is found out in the purchase of business by applying the following formula _____.
- (A) Purchase Price – Net Assets (B) Net Assets – Purchase Price
(C) Purchase Price – Total Assets (D) Total Assets – Purchase Price



4. (A) From the following balances of Mudhuvan Ltd. as on 31-12-2018, prepare their Balance Sheet as per schedule – III of the Companies Act, 2013.

14

Particulars	Amount (₹)
1. Loose tools	16,300
2. Computer software	8,325
3. Advertisement Suspense A/c	3,000
4. Accrued interest on investment	5,100
5. Office equipments	48,060
6. Equity Share Capital	1,50,000
7. 8% Preference Share Capital	55,000
8. Bills payable	2,850
9. Creditors of expenses	3,600
10. Provision for taxation	2,655
11. Machinery	1,80,000
12. 12% Investment in G.M. Ltd.	24,500
13. Stores and Spare-parts	10,020
14. Cash in Bank	2,300
15. Debtors	19,000
16. Mortgage loan	31,000
17. General Reserve	41,500
18. Creditors	14,000
19. Cash-Credit	7,500
20. Staff Welfare Fund	8,500



OR

- (A) (i) From the following informations, prepare Profit and Loss Statement as per the Part-II of Schedule – III of the Companies Act, 2013 :

7

Particulars	Amount (₹)
1. Revenue from business operations	1,30,000
2. Employee benefit expenses	22,500
3. Depreciation and Amortisation of Assets	7,500
4. Consumption of Raw materials	50,000
5. Other incomes	7,000
6. Finance Costs	3,000
7. Other expenses	9,250
8. Changes in value of stock	(7750)
9. Tax Rate	50%

- (ii) Give four items shown under the head 'contingent liabilities' and commitments' in annual statements of companies.

7

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P.T.O.

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(B) Select the appropriate answer from the alternatives given (any **three**).

3

- (1) Securities Premium Account is shown in the Balance-Sheet under the head of _____
(A) Share Capital (B) Current Liabilities
(C) Reserve and Surplus (D) Non-Current Liabilities
- (2) _____ dividend declared by the directors between two annual general meetings.
(A) Proposed (B) Final
(C) Interim (D) Unpaid
- (3) Dividends are usually paid on _____ capital.
(A) Authorised (B) Issued
(C) Paid-up (D) Reserve
- (4) Corporate dividend tax is computed on _____.
(A) Profit after tax (B) Income tax
(C) Proposed dividend (D) Profit before tax
- (5) The company has 1,00,000 equity shares of ₹ 10 each. ₹ 7 per share paid-up then interim dividend payable at 8% will be ₹ _____.
(A) 80,000 (B) 70,000
(C) 56,000 (D) None of these



Seat No. : _____

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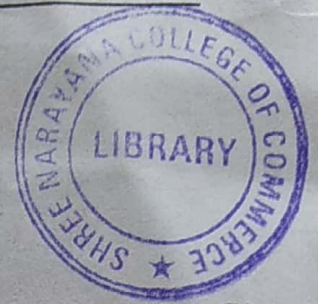
November-2019

B.Com., Sem.-I

102 : Human Resource Management

Time : 2:30 Hours]

[Max. Marks : 70



1. Write the following :

(A) Explain the functions of Human resource management and its objectives. **14**

OR

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

(ii) Explain the importance of Human Resource Planning. **7**

(B) Multiple Choice Questions. (any **four** out of **five**) **4**

(1) HRM is a _____ philosophy.

- (a) old (b) modern
(c) rigid (d) curative

(2) _____ is the first stage of human resource planning.

- (a) Collecting data (b) Forecasting manpower demand
(c) Determining the goal (d) None of these

(3) Which one of the following is not a role of human resource manager ?

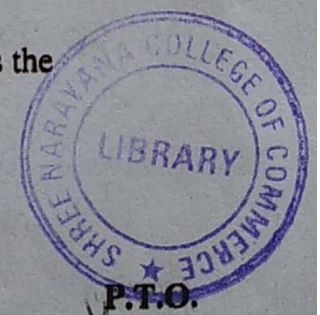
- (a) Counsellor (b) Mediator
(c) Self-improvement (d) Spokesman

(4) Which one of the following is not internal factor affecting human resources planning ?

- (a) Social (b) Size of business
(c) Production cost (d) Financial resource

(5) Appointing new employees in place of old employees who leaves the organization is referred to as _____.

- (a) Absenteeism (b) Labour turnover
(c) Promotion (d) Transfer



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P.T.O.

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2. Write the following :

(A) Discuss the recruitment procedure and its advantages.

14

OR

- (i) Explain the procedure of training. 7
(ii) Explain needs of human resource development. 7



(B) Multiple Choice Questions. (any four out of five)

4

- (1) _____ is the first stage of selection according to Richard Uhrbroch.
(a) Interview (b) Preliminary Interview
(c) Reception of applicant (d) Placement
- (2) _____ is an act of increasing the knowledge and skill of a worker for doing a certain job.
(a) Selection (b) Training
(c) Recruitment (d) Placement
- (3) The scope of training is _____.
(a) wide (b) broad
(c) limited (d) none of these
- (4) Which one is not technique of human resource development ?
(a) Performance appraisal (b) Potential appraisal
(c) Career development (d) None of these
- (5) Which one is not method of external sources of recruitment ?
(a) employment exchange (b) waiting list
(c) labour unions (d) educational institutions

3. Write the following :

(A) Explain in detail the basis of promotion of employees.

14

OR

- (i) Explain the psychological appraisal of human resource. 7
(ii) Describe measure of improve morale. 7



(B) Multiple Choice Questions. (any **three** out of **four**)

- (1) In case of _____ a new position is attained which is better than the present one in terms of pay, status and work responsibility.
 - (a) Demotion
 - (b) Dismissal
 - (c) Transfer
 - (d) Promotion
- (2) Which one is not included in performance appraiser ?
 - (a) Government
 - (b) Consultants
 - (c) Peers
 - (d) Subordinates
- (3) Which one is not a factor of morale ?
 - (a) Employee himself
 - (b) Attitude of management
 - (c) Objectives of company
 - (d) None of these
- (4) Which one is factor of demotion ?
 - (a) Reduced capacity of employee
 - (b) Experience
 - (c) To avoid misuse of funds
 - (d) None of these



4. Write the following :

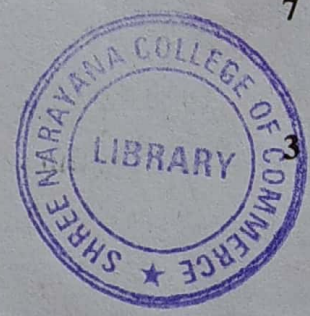
(A) Explain different approaches of job design. 14

OR

- (i) Discuss the special components of quality of work life. 7
- (ii) Explain organizational structure of quality circles. 7

(B) Multiple Choice Questions. (any **three** out of **four**)

- (1) The quality circles were started in _____.
 - (a) India
 - (b) China
 - (c) U.S.A.
 - (d) Japan



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- (2) _____ steps should be taken to improve quality of work life.
- (a) Job safety (b) Career development
(c) Welfare measures (d) All of the above
- (3) Scientific management approach has introduced for job designing by _____.
- (a) Frederick Taylor (b) Gilbreth
(c) Merrick (d) Emerson
- (4) In which of the following job, worker has been given a more than one tasks in same work ?
- (a) Job enrichment (b) Job enlargement
(c) Job rotation (d) Job redesign



Seat No. : _____

NG-101

November-2019

B.Com., Sem.-I**CC-103 : Accountancy-I
(New)****Time : 2:30 Hours]****[Max. Marks : 70**

1. (A) Ashokbhai of Ahmedabad consigned 300 bicycles to Rasikbhai of Rajkot on 01/10/18. The cost price was ₹ 1,260 per bicycle, but the proforma invoice was made out at a figure so as to show a profit of 25% on invoice price. 14

On the same day, Ashokbhai incurred the following expenses :

Carriage ₹ 1,000

Freight ₹ 1,500

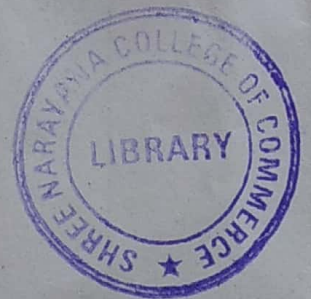
Insurance Premium ₹ 5,000

On the same day, Rasikbhai sent a bank draft for ₹ 2,47,350.

On 31/03/19 Rasikbhai sent at account sale and a bank draft for the amount payable.

He reported in the account sale that –

- (1) He sold 150 bicycles at ₹ 1,850 each for cash.
- (2) He sold 80 bicycles at ₹ 2,000 each to Raman on credit.
- (3) He sold 40 bicycles at ₹ 1,900 each to Ashwin on the recommendation and responsibility of Ashokbhai.
- (4) Rasikbhai paid the following expenses :
 - Octroi ₹ 4,500
 - Carriage ₹ 1,500
 - Selling expenses ₹ 875
- (5) Raman and Ashwin became bankrupt and 60% could be received from them.



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- (6) Rasikbhai is entitled to receive a commission of 5% on sales and 2% del credere commission on credit sale.

From the above information prepare :

In the books of Ashokbhai

- (a) Consignment Account
(b) Consignee's (Rasikbhai's) Account



OR

- (1) Citizen Company of Mumbai consigned 1000 calculators at ₹ 300 to Shah and Brothers of Ahmedabad. Citizen Company paid ₹ 20,000 for freight, ₹ 2,000 for wages and ₹ 1,000 for insurance.

100 calculators were destroyed by fire in transit and the Insurance Company accepted a claim of ₹ 15,000 only. Consignee took delivery of the remaining calculators and paid ₹ 18,000 for custom duties. The consignee accepted a bill of ₹ 1,00,000 drawn by the consignor for 3 months.

The consignee sent an Account sale after sometime stating that he has sold 800 calculators at ₹ 500 each. He had paid ₹ 5,600 for advertisement and other selling expenses. The consignee is entitled to a commission of 5% on gross sales proceeds.

Prepare consignment Account in the books of consignor.

- (2) Explain difference between consignment and sale.

- (B) Select correct answer for the following sub-questions : (Any **Four**)

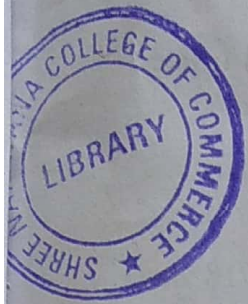
- (1) Del-credere commission is calculated on _____.
- (a) Credit sales (b) Cash sales
(c) Total sales (d) Cost of Goods sold

- (2) _____ is recurring expense.

- (a) Advertisement Expense
(b) Insurance on Goods sent
(c) Goods clearing charges
(d) All of these



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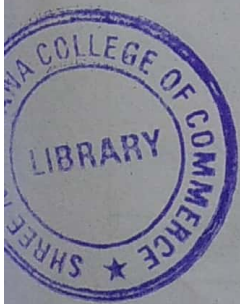


- (3) The relation between consignor and consignee is of _____
- (a) Principal and Agent (b) Debtor and Creditor
(c) Seller and Purchaser (d) All of these
- (4) When del credere commission is not given and there is a bad debt for credit sales, _____ is debited in the books of consignee.
- (a) Consignor's A/c (b) Consignment A/c
(c) Debtors A/c (d) Bad Debt Reserve A/c
- (5) _____ commission is paid on the goods purchased by the consignee himself.
- (a) Normal commission (b) Additional commission
(c) Del credere commission (d) Normal and Del credere commission
- (6) The abnormal loss of ₹ 1,00,000 occurred in consignment business, the Insurance company accepted 60% claim. The abnormal loss is ₹ _____
- (a) 40,000 (b) 50,000
(c) 1,00,000 (d) 1,60,000

2. (A) Prayas Traders of Porbandar has a independent branch at Navsari. The Trial Balance of the branch as on 31/12/2018 is as under :

14

Debit Balance	₹	Credit Balance	₹
Debtors	80,000	Head Office A/c	1,09,000
Stock (1/1/18)	30,000	Creditors	45,000
Purchases	2,00,000	Sale	3,00,000
Rent Taxes	25,000	Commission	6,000
Salary	40,000		
Office Expenses	17,000		
Bank Balance	18,000		
Fixed Assets	50,000		
	4,60,000		4,60,000



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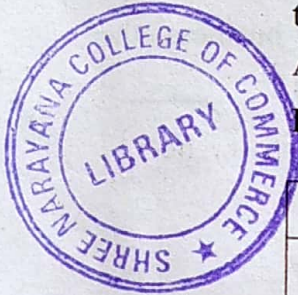
Additional Information :

- (1) Stock at branch on 31/12/18 was ₹ 40,000.
- (2) The furniture A/c of a branch is maintained in the books of Head office. ₹ 4,000 is written off as depreciation on the furniture of the branch.
- (3) Head office had sent goods worth ₹ 25,000 to the branch which is not received by branch upto 31/12/18.
- (4) The cash remittance of ₹ 20,000 by Branch to Head office on 28/12/18 was received by the Head office on 2/1/19.

From the above particular, prepare final Accounts of 2018 in the books of the branch.

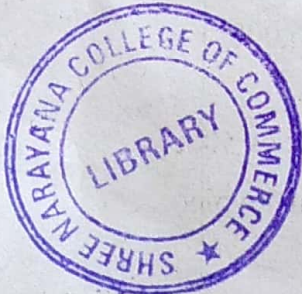
OR

- (1) In the books of a company, the following Branch Account was prepared for the year ended on 31/03/19. Prepare Branch Trading and Profit and Loss Accounts.



Dr. Branch Account Cr.

Particulars	₹	Particulars	₹
To Balance b/d (1/4/18)		By Goods returned to	
Stock 80,000		Branch A/c	40,000
Cash 4,000		By Cash A/c	3,200
Petty cash 200		(Sundry Incomes)	
Furniture 12,000	96,200	By Cash (Sales)	5,50,000
Goods sent to Branch A/c	4,80,000	By Balance c/d (31/3/19)	
To Cash A/c (Petty Cash)	300	Stock 64,000	
To Cash A/c (Expenses)		Cash 4,000	
Wages 800		Petty Cash 100	
Salary 12,000		Furniture 11,000	79,100
Rent 6,000			
Advertisement 2,000	20,800		
To Profit transferred			
to General P & L A/c	75,000		
	6,72,300		6,72,300



- (2) Explain difference between Dependent Branch and Independent Branch.

(B) Select correct answer for the following sub-questions : (Any Four)

- (1) Under the Stock and Debtors system, Branch A/c is treated as _____.
- (a) Personal Account
(b) Nominal Account
(c) Real Account
(d) Joint Account
- (2) Head office sent ₹ 10,000 as Petty cash to its branch during the year. Opening and closing balance of petty cash was ₹ 3,000 and ₹ 2,000 respectively. The petty cash expenses of the branch during the year will be _____.
- (a) ₹ 10,000
(b) ₹ 12,000
(c) ₹ 11,000
(d) ₹ 13,000
- (3) For finding out the amount of sundry expenses paid by the branch, _____ account should be prepared.
- (a) Debtors A/c
(b) Creditors A/c
(c) Petty cash A/c
(d) Computer A/c
- (4) _____ account is to be credited by branch for cash in transit.
- (a) Branch A/c
(b) Cash A/c
(c) Head Office A/c
(d) Bank A/c
- (5) _____ prepares its own separate Final Accounts.
- (a) Foreign Branch
(b) Dependent Branch
(c) Independent Branch
(d) All of these
- (6) Head office sent goods to its branch at invoice price. Invoice price is 50% plus on original price. How many percentage of profit will be on Invoice price ?
- (a) 75%
(b) 60%
(c) $33\frac{1}{3}\%$
(d) 100%

3. (A) Vinodbhai of Vadodara entered into a joint venture with Manubhai of Morabi to sell Washing Machine and to share profit or loss in the proportion of 2 : 3. Vinodbhai contributed ₹ 3,00,000 and Manubhai contributed ₹ 6,00,000 towards the venture with which a Joint Banking Account was opened. 14

Vinodbhai bought 10 Washing Machines at ₹ 30,000 each and paid for them from the Joint Banking Account. Custom charges and insurance premium ₹ 1,500 and ₹ 4,500 respectively were paid by Vinodbhai from his private cash.

Manubhai bought 7 Washing Machines at ₹ 25,000 each, the price of which was paid from the Joint Banking Account. The whole lot (except 2 Washing Machines which were damaged in transit) was sold at a price of ₹ 40,000 each.

Manubhai spent ₹ 1,000 for each of the two damaged Washing machines for repairs and paid for them from his private cash. They were finally sold by Manubhai at ₹ 29,000 each,

Prepare Joint Venture Account, Joint Banking Account and Partner's Accounts.

OR

- (1) X and Y entered into Joint Venture to share profit and loss equally. The following transactions took place : 7

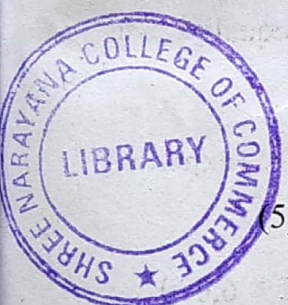
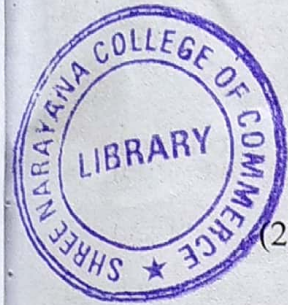
- (i) X purchased goods of ₹ 6,00,000 and paid freight and other expenses ₹ 40,000.
- (ii) Y supplied goods of ₹ 2,00,000 from his stock and paid ₹ 6,000 for carriage.
- (iii) Y sold some of the goods for ₹ 6,50,000 allowing sales commission of ₹ 16,000.
- (iv) X paid storage and other expenses ₹ 8,000.
- (v) X sold the remaining goods for ₹ 3,50,000 and paid ₹ 30,000 for commission and carriage.

Prepare (i) Joint Venture Account and (ii) Y's Account in the books of X.

- (2) Explain difference between Joint Venture and Partnership. 7

(B) Select correct answer for the following sub-questions : (Any Three)

- (1) In which of the following businesses, Joint venture can be possible ?
 - (a) Daily Newspaper
 - (b) Run a fast-food stall in a festival fair
 - (c) Medical shop
 - (d) None of these
- (2) X and Y entered into Joint Venture. X gives ₹ 60,000 to Y. To which Account the transaction will be recorded in the books of X ?
 - (a) Joint Venture Account
 - (b) Y's Account
 - (c) Expense Account
 - (d) None of these
- (3) Joint Venture Account is similar to which option ?
 - (a) Similar to only Trading Account
 - (b) Similar to mixture of Trading and Profit and Loss Account
 - (c) Similar to only Profit and Loss Account
 - (d) Similar to only Balance Sheet
- (4) Bonds of ₹ 10,00,000 are received against work done in Joint Venture business and they are sold for ₹ 7,00,000 then what amount is recorded on the debit side of Joint Venture Account ?
 - (a) ₹ 4,00,000
 - (b) ₹ 3,00,000
 - (c) ₹ 7,00,000
 - (d) ₹ 10,00,000
- (5) Which act applies to the Joint Venture Business ?
 - (a) Companies Act, 1956
 - (b) No particular law
 - (c) Partnership Act, 1932
 - (d) Co-operative Societies Act



4. (A) Clarify utility and limitations of computers in Accounting. 14

OR

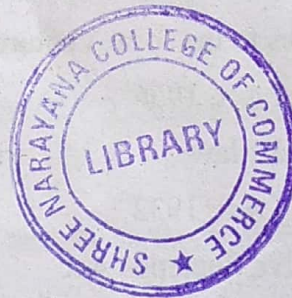
- (1) Explain difference between Accounting Information System and Management Information system. 7
- (2) Explain components of computer. 7

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3

(B) Select correct answer for the following sub-questions : (Any **Three**)

- (1) So far following versions of Tally have been put into market.
- (a) 5.4, 6.3, 7.2, 9, ERP 9 (b) 540, 611, 723
- (c) A1, B2, C3 (d) None of these
- (2) _____ key is used to know information of Balance Sheet and Profit and Loss A/c.
- (a) Alt + F2 (b) Alt + F1
- (c) Alt + D (d) Alt + R
- (3) Which of the following is a part of CPU ?
- (a) Key Board (b) Output Unit
- (c) Control Unit (d) None of these
- (4) The following key is used to change Date in Tally.
- (a) F11 (b) F6
- (c) F2 (d) F5
- (5) In Tally, which key is used for Journal ?
- (a) F5 (b) F6
- (c) F8 (d) F7



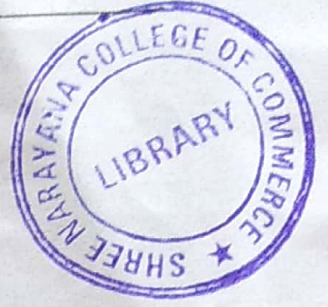
Seat No. : _____

NE-105

November-2019

B.Com., Sem.-I

**SE-101 (D) : Computer Application
(Internet Webpage Development Using HTML)**



[Max. Marks : 35]

Time : 2:30 Hours]

1. (A) Answer the following questions :

- (1) Discuss the evolution and history of Internet. 4
- (2) Explain the uses of Internet. 3

OR

- (1) Explain OSI Reference Model.
- (2) Explain the following Internet components :
 - (i) Switch
 - (ii) Router

(B) Answer in short : (Any Two) 2

- (1) TCP/IP stands for _____.
- (2) ISP stands for _____.
- (3) Give the name of owner of the Internet.

2. (A) Answer the following questions :

- (1) Explain about e-mail in detail. 4
- (2) Explain about Search engine. 3

OR

- (1) Discuss about Internet security and Netiquette in detail.
- (2) Explain about Internet Tools.

(B) Answer in short : (Any Two) 2

- (1) www stands for _____.
- (2) Write any two names of web browsers.
- (3) Give the name of E-mail service of Google.

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3. (A) Answer the following questions :

7

Write a HTML program to make table and explain every tags you used in detail.

OR

What is Hyperlink ? Explain how you create Hypterlink in HTML.

(B) Answer in short : (Any Two)

2

(1) Which Tag is used to Dark the letters in HTML.

(2) Explain <MARquee> Tag in short.

(3) How many Heading Tags available in HTML ?

4. (A) Answer the following questions :

3

(1) Explain Tags to create Form in HTML.

(2) Explain Form submit methods in HTML.

3

OR

(1) What is Frame in HTML ? Explain All Tags of it.

(2) Explain about style sheets in HTML.

2

(B) Answer in short : (Any Two)

(1) URL stands for _____

(2) Explain Hypertext in short.

(3) HTML is not a scripting language. (True/False)

