

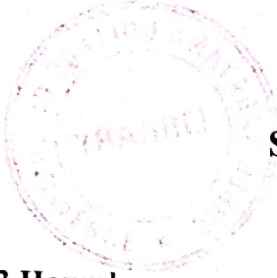
Seat No. : \_\_\_\_\_

# MK-102

May-2018

B.Com., Sem.-II

SE-102 (B) : Advance Statistics  
(Operations Research)  
(New Course)



Time : 3 Hours]

Max. Marks : 70

- Instructions :** (1) Figures to the right indicate marks.  
(2) Simple calculator is allowed.  
(3) Graph paper will be given on request.

1. (a) Explain the graphical method of solving linear programming problem. 4

OR

What is linear programming? Also give its uses.

- (b) Give the mathematical form of the following L.P. problem : 4

A building contractor has 60 plots in which he can build a house per plot. He wishes to build houses of two types I and II. He wishes that houses of II type should be at least three times than those of I type. If he desires the profit of ₹ 1,20,000 per house of type-I and ₹ 90,000 per house of type-II to get maximum profit how many houses of each type should be built?

OR

Write the assumptions of linear programming.

- (c) Maximize the objective function  $z = 25x + 40y$  under the following constraints : 6

$$7x + 12y \leq 168$$

$$2x + y \leq 28$$

$$x \geq 0, y \geq 0$$

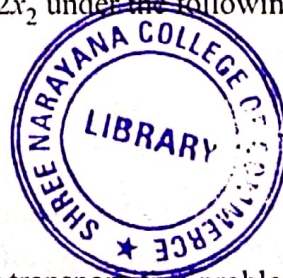
OR

Minimize the objective function  $z = 3x_1 + 2x_2$  under the following constraints :

$$9x_1 + 4x_2 \geq 180$$

$$8x_1 + 7x_2 \geq 280$$

$$x_1 \geq 0, x_2 \geq 0$$



2. (a) Explain matrix minima method for solving transportation problem. 4

OR

Explain general transportation table and give its mathematical form.

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- (b) Obtain a basic feasible solution of the following transportation problem by North-West corner rule. 4

		Sale-Centre				Supply
		S <sub>1</sub>	S <sub>2</sub>	S <sub>3</sub>	S <sub>4</sub>	
Godown	G <sub>1</sub>	19	11	8	16	23
	G <sub>2</sub>	14	20	13	10	35
	G <sub>3</sub>	9	10	19	7	17
Demand		18	29	16	12	75



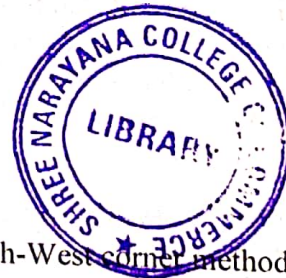
OR

- Obtain a basic feasible solution of the following transportation problem by least cost method.

		Destinations				Supply
		D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	
Origins	O <sub>1</sub>	21	16	13	11	17
	O <sub>2</sub>	9	23	14	27	25
	O <sub>3</sub>	19	17	21	18	13
Demand		12	17	18	8	55

- (c) Solve the following transportation problem by using Vogel's method : 6

		To			Supply
		I	II	III	
From	A	15	11	19	14
	B	8	17	10	25
	C	6	14	13	11
Demand		12	20	18	



OR

- Solve the following transportation problem by North-West corner method.

		Warehouse				Supply
		W <sub>1</sub>	W <sub>2</sub>	W <sub>3</sub>	W <sub>4</sub>	
Plant	P <sub>1</sub>	17	15	9	16	17
	P <sub>2</sub>	10	11	17	12	26
	P <sub>3</sub>	13	8	15	9	24
	P <sub>4</sub>	14	10	19	11	18
Demand		11	34	20	15	85 80

3. (a) Explain the following term with respect to replacement problem. 4
- Cumulative operating cost
  - Average total cost

OR

- Explain Hungarian method for solving assignment problem.

- (b) The purchase price of a machine is ₹ 12,000. Its maintenance cost for the first year is ₹ 300 which increases by ₹ 750 per year after that. After how many years should the machine be replaced ?

4

OR

A factory owner finds from his past records that maintenance cost and resale price of a machine whose purchase price is ₹ 75,000 are as given below :

Year	1	2	3	4	5	6
Maintenance Cost (in ₹)	9,000	12,000	16,000	23,000	30,000	39,000
Resale price (in ₹)	35,000	25,000	15,000	8,000	5,000	3,000

Determine at which year it is advisable to replace the machine.

- (c) Four persons are available to do four different jobs, from past records, the time (in hours) that each person takes to do each job is known and is given in the following table :

6

Person	Job			
	I	II	III	IV
P	18	15	11	16
Q	17	13	18	10
R	12	20	22	17
S	15	23	19	18



Find the assignments of persons to jobs that will minimize the total time.

OR

Solve the following assignment problem so as to maximize the profit. (In thousand ₹)

Salesman	District			
	1	2	3	4
A	25	25	40	30
B	40	60	100	60
C	20	35	75	40
D	15	25	50	40



4. (a) State the rules of constructing a net-work.

6

OR

- (i) Explain the difference between PERT and CPM. -  
(ii) Explain : Expected time
- (b) Prepare a PERT diagram for the following project. Determine EFT, LFT and Float time for each activity :

4

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Activity	1-2	1-3	2-4	2-5	3-6	4-6	4-7	5-7	6-8	7-8
Time (in hours)	3	8	6	5	5	5	7	4	8	9

OR

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Draw PERT chart for the following project and determine critical path.

Activity	a	b	c	d	e	f	g	h
Preceding Activity	-	a	-	c	a	b	d, e	f, g
Optimistic time ( $t_o$ )	3	1	1	4	5	2	4	4
Most likely time ( $t_m$ )	4	2	3	6	7	4	5	8
Pessimistic time ( $t_p$ )	5	9	5	8	9	6	6	12



5. (a) Answer the following : (any three)

6

- (1) How to convert unbalanced transportation problem into balanced transportation problem ?
- (2) Give two limitations of graphical method of solving linear programming problem.
- (3) What is the objective of assignment problem ?
- (4) Explain the following with reference of PERT.  
Dummy activity, Float time

(b) Fill in the blanks by selecting correct option from the given options :

8

- (1) Float time for any activity on critical path is \_\_\_\_\_  
(a) Positive (b) Negative (c) 0 (zero) (d) Indefinite
- (2) Hungarian method is used to solve \_\_\_\_\_ problem.  
(a) transportation (b) assignment  
(c) linear programming (d) replacement
- (3) The maximum time for any activity of a project is called \_\_\_\_\_ time.  
(a) optimistic (b) most likely (c) pessimistic (d) expected
- (4) The cost matrix is not taken into consideration while allocating the units by \_\_\_\_\_ method.  
(a) North-West corner (b) Matrix-Minima  
(c) Vogel's (d) Hungarian's
- (5) The best year for replacement is the one, where \_\_\_\_\_ is minimum.  
(a) total cost (b) maintenance cost  
(c) cumulative maintenance cost (d) average total cost
- (6) If the number of decision variables is \_\_\_\_\_, the graphical method can be used for linear programming problem.  
(a) 2 (b) More than 2 (c) 3 (d) Less than 3
- (7) The inequalities for decision variables in a linear programming problem are called \_\_\_\_\_.  
(a) objective function (b) basic solution  
(c) optimum solution (d) constraints
- (8) For an activity  $EST = 17$ , Time for an activity = 8, Float time is 6 then  $LFT =$  \_\_\_\_\_.  
(a) 19 (b) 27 (c) 23 (d) 15



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**MJ-101**

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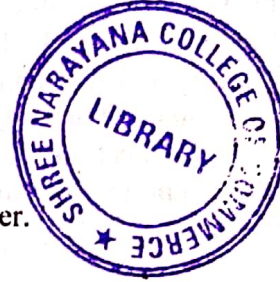
**B.Com., Sem.-II**

**CE-102 (A) : Financial Accounting - II**

Time : 3 Hours]

[Max. Marks : 70

- Instructions :** (1) All questions carry equal marks.  
(2) Figures at right hand show marks.  
(3) Working note is part of your answer.



1. Viraj Company Ltd. was incorporated to purchase the business of Krupa Brothers. The authorized capital of the Company is 25,000 equity shares of ₹ 10 each. The Balance sheet of the firm was as under :

14

Liabilities	₹	Assets	₹
<u>Capital Accounts</u>		Land & Building	3,00,000
Ram 2,00,000		Plant & Machinery	2,00,000
Laxman <u>2,00,000</u>	4,00,000	Stock	1,00,000
Reserves	1,00,000	Debtors	70,000
Bank Loan	2,00,000	Investments	50,000
Creditors	50,000	Bank Balance	30,000
	<b>7,50,000</b>		<b>7,50,000</b>



Conditions for the business purchase were as under :

- (1) Land and Building at ₹ 1,50,000, Plant & Machinery at ₹ 2,25,000 and other assets except investments were taken over at book value and all the liabilities are to be accepted by the company.
- (2) Goodwill of the firm is to be valued at ₹ 35,000
- (3) Preliminary expenses of ₹ 5,000 paid by the company.
- (4) Purchase consideration is to be paid in 20,000 fully paid up equity shares at 20% Premium, 10 % Debenture of ₹ 1,00,000 and the rest of the amount in cash.
- (5) The remaining shares were issued to the public at 20 % premium, which were all taken up and paid for.

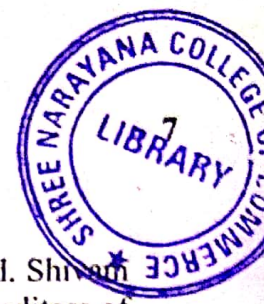
Draft journal entries in the books of Viraj Co. Ltd. and draw the Balance-sheet of the company as per Company Act-2013.

OR

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(A) Give the answer : (any one)

- (1) What is Accounting Standard ? Discuss its importance.
- (2) Explain Accounting Standard No -02 - Valuation of Inventories.

(B) On 1-4-2018. Shivam Co. Ltd. purchased the business of Satyam Co.Ltd. Shivam Ltd. has agreed to collect from the debtors of ₹ 15,00,000 and to pay creditors of ₹ 5,50,000 on behalf of vender's company. The purchasing company will get the commission at 4% on the total collection received from the debtors and 1% on the amount paid to the creditors. Thus the company got the total commission is ₹ 55,000 in the ratio of 10:1 still the debtors of ₹ 1,50,000 are not collected. While collecting from the debtors the company also got ₹ 50,000 from the debtors which was written off as bad debt in the past and the same was included in the total amount of collection. After deducting its commission, the company paid the remaining amount to Satyam Co. Ltd. Write journal entries in the books of Shivam Co.Ltd.

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2. (A) Authorized capital of Voraji Ltd. was 5,00,000 shares of ₹10 each, out of this 40% shares issued at 10% premium .The whole issue was fully underwritten by Paresh, Prakash And Yogesh as follows :

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Paresh : 50%, Prakash : 30% and Yogesh : 20%

In Addition to the above underwriting there was firm underwriting as follows :

Paresh : 10,000, Prakash: 6,000 and Yogesh : 4,000

Total subscription received 1,80,000 shares, including marked applications but excluding firm underwriting. The marked applications were as follows : Paresh : 80,000, Prakash : 40,000, Yogesh : 40,000

Determine the liabilities of individual underwriters if credit for firm underwriting is given to underwriters and calculate amount of commission for underwriters as per company act.

(B) Give the answer : (any one)

4

- (1) Write short note on Sinking Fund.
- (2) State the difference between Debenture Premium and Debenture Redemption Premium.

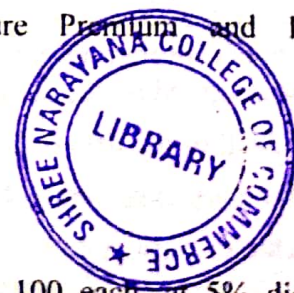
OR

(A) Give the answer : (any one)

- (1) Explain various types of Debenture.
- (2) Explain Firm Underwriting Agreement.

(B) A Company issued 7000, 7% debentures of ₹ 100 each, at 5% discount on 1<sup>st</sup> January, 2016. It was stated at the time of debenture issue that debentures of ₹ 30,000 would be redeemed annually either by purchase the open market or by drawing lots from 2017. During 2016 and 2017, Debenture discount of ₹ 6,000 per annum was written off. During the year, 2017, the company purchased debentures of ₹ 14,000 at ₹ 94 and debentures of ₹ 16,000 at ₹ 96 from open market and cancelled them. Give journal entries for redemption.

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3. The following scheme of capital redemption was approved :

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The Balance sheet of Janvi Ltd. as on 31-3-17 is as follows :

Liabilities	₹	Assets	₹
Equity Shares of ₹ 10 each	7,00,000	Goodwill	70,000
10% Pref. Shares of ₹100 each	2,00,000	Land & Building	4,00,000
15% Debentures	2,00,000	Machinery	1,30,000
Outstanding Interest on Debentures	22,500	Investments	40,000
Provident Fund	50,000	Stock	1,95,000
Creditors	75,000	Debtors	60,000
Bills Payable	12,500	Bank Balance	1,20,000
Contingent Liability :		Preliminary Exp.	35,000
Claim against company for ₹ 60,000		P & L A/c	2,10,000
	12,60,000		12,60,000

- (1) Pref. shares to be reduced upto ₹ 80 per share.
- (2) Equity shares to be reduced by ₹ 6 per share.
- (3) The debenture holders agreed to forgo 50% of their outstanding interest and remaining interest amount paid.
- (4) Debenture Holders agreed to accept a piece of land worth ₹ 1,50,000 at ₹ 2,00,000 as full payment.
- (5) The remaining land and building were valued at ₹ 2,51,750.
- (6) ₹ 47,000 were realized of investments.
- (7) Reconstruction expenses amounted to ₹ 25,000.
- (8) It was decided that company had to pay the pending claim
- (9) Intangible and fictitious assets are to be written off.
- (10) The remaining amount is to be utilised in writing down Machinery and stock in proportion of their values.

Write journal entries in the books of the company

OR

(A) Give the answer (any one)

- (1) State the various provision of company act for Capital Reduction
- (2) Explain Surrender of shares.

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(B) Write journal entries of following transactions. 7

- (1) The authorized capital of a company was 10,000 shares ₹100 each and it was increased to ₹ 12,00,000.
- (2) A company decided to issue equity stock in the following manner in exchange of 8,000 equity shares of ₹100 fully paid,  
(A) at the rate of ₹ 110 for each share (B) at the rate of ₹ 92 for each share.
- (3) 20,000 equity shares of ₹ 10 each are consolidated into 2,000 equity shares of ₹ 100 each.
- (4) The share capital of a company consists of 6,500 equity of ₹ 100 each. The company decided to sub- divided the same into equity shares of ₹ 10 each and 10 % preference shares of ₹ 10 each in the ratio of 6:4.
- (5) 15,000 equity shares of ₹ 100 each are sub-division into 1,50,000 equity shares of ₹ 10 each.

4. Janki Insurance Ltd. provides you following details of fire and marine departments for the year ending on 31-3-18 : 14

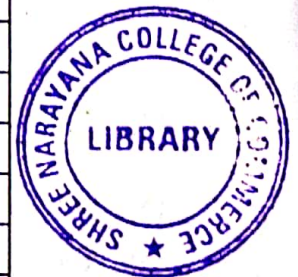
Particulars	Fire ₹	Marine ₹
Reserve for unexpired risk (31-3-2017)	7,50,000	15,00,000
Additional reserve (31-3-2017)	75,000	1,50,000
Claims paid	4,00,000	6,00,000
Premium received	25,00,000	40,00,000
Commission	3,25,000	4,50,000
Commission on re-insurance accepted	45,000	50,000
Commission on re-insurance ceded	70,000	1,00,000
Loss on sale of Motor Car	18,000	13,000
Bad debts	11,000	15,000
Re-insurance recovery	55,000	65,000
Re-insurance premium accepted	2,25,000	3,75,000
Re-Insurance premium ceded	1,50,000	1,50,000
Interest and dividend	1,22,500	1,48,000
Income-tax on interest and dividend	12,500	8,000
No claim Bonus	5,000	7,500
Other income	70,000	1,05,000

**Other information :**

- (1) Unexpired risk reserve is to be kept as per rule and every year additional reserve is maintained at 10% of unexpired risk reserve.

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(2) The administration expenses of ₹ 98,000 is to be divided between fire and marine in the proportion of net commission paid.

(3) Premium outstanding :

Date	Fire	Marine
31-3-17	1,00,000	2,50,000
31-3-18	1,25,000	25,000



(4) Claim outstanding :

Date	Fire	Marine
31-3-17	40,000	1,20,000
31-3-18	30,000	1,50,000

Prepare Revenue Accounts for both Departments.

OR

(A) Give the answer : (any one) 7

(1) State the rules of code of conduct for General Insurance Company

(2) Explain Re-Insurance

(B) Prepare revenue account of National Insurance Company from the following details : 7

Net premium Received	(₹)	10,00,000
Claims Paid	(₹)	4,40,000
Interest and Dividend Received (Net)	(₹)	1,00,000
Bad debts	(₹)	17,000
Profit on sale of Investments	(₹)	50,000
Commission paid	(₹)	1,35,000
Administrative expenses paid	(₹)	55,000
Income Tax	(₹)	23,000

5. Give the correct answer from the following options : (any seven) 14

(1) Dissolution Expense of the partnership firm paid by the purchasing company it is debited to \_\_\_\_\_.

(A) Goodwill Account

(B) Capital Reserve Account

(C) Balance sheet

(D) (A) and (B)

(2) From which date accounting standard no. 6 is made mandatory for all types of enterprises ?

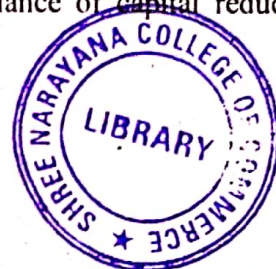
(A) Date : 1-4-1983

(B) Date : 1-4-1995

(C) Date : 1-4-1994

(D) Date : 1-4-1991

- (3) A company received 25,000 applications including application for firm underwriting for 4,000 shares and marked applications from general public for 11,000 shares unmarked applications will be considered as \_\_\_\_\_, if credit is not given to underwriter for firm underwriting.
- (A) 22,000 (B) 14,000  
(C) 18,000 (D) 15,000
- (4) Company's objective behind purchasing its own debentures from open market is \_\_\_\_\_
- (A) to save interest burden (B) to redeem debentures  
(C) to save premium on redemption (D) (A), (B) and (C)
- (5) Total amount in capital reduction fund is ₹ 2,75,500, Total application of capital reduction fund is ₹ 2,45,250. So closing balance of capital reduction fund is \_\_\_\_\_
- (A) Debited to capital reserve a/c ₹ 30,250  
(B) Debited to Goodwill a/c ₹ 30,250  
(C) Credited to capital reserve a/c ₹ 30,250  
(D) Credited to Goodwill a/c ₹ 30,250
- (6) Converting the shares of high value into shares of small value is called \_\_\_\_\_
- (A) Consolidation of shares (B) Conversion of shares  
(C) Sub-Division of shares (D) Diminution of shares
- (7) In miscellaneous insurance business maximum commission can be given to the agent is :
- (A) 15% (B) 20%  
(C) 5% (D) 10%
- (8) PM company pays cash ₹4,80,000, Debentures of ₹ 4,40,000 and 50,000 Equity shares face value of ₹10 each. The purchase consideration of ₹ 15,20,000. Find out the amount of premium per share.
- (A) ₹ 1 (B) ₹ 2  
(C) ₹ 3 (D) None of these
- (9) AS-10, Accounting for Fixed Assets does not apply to \_\_\_\_\_
- (A) Regenerative Natural resources (B) Government Grant and Subsidies  
(C) (A), (B) and (D) (D) Livestock



Seat No. : \_\_\_\_\_

**MI-101**

May-2018

**B.Com., Sem.-II**

**107 : Fundamentals of Marketing Management**

**Time : 3 Hours]**

**[Max. Marks : 70**

- Instructions :** (1) Answer to the point.  
(2) Figures to the right indicate marks.



1. (A) What is Marketing mix ? Explain the four "P's" of marketing mix. 6

**OR**

What is Market Demand ? Explain the various important factors affecting market demand.

- (B) Give a list of the functions of marketing and explain any four functions. 4

**OR**

Explain social marketing concept.

- (C) Explain in short the main characteristics of marketing. 4

**OR**

Explain Negative and Unwholesome demand.



2. (A) What is Branding ? Discuss the important decisions regarding branding. 6

**OR**

Explain objectives of pricing.

- (B) Explain Demand-oriented pricing. 4

**OR**

Explain the difference between advertising and publicity.

- (C) State the importance of branding. 4

**OR**

Discuss four objectives of Advertisement.

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3. (A) Explain the Economic factors affecting consumer behaviour. 6
- OR**
- Explain the meaning and importance of market segmentation.
- (B) Explain - Post purchase behaviour. 4
- OR**
- Discuss Behaviouristic bases of market segmentation.
- (C) Explain personal factors affecting consumer behaviour. 4
- OR**
- Discuss briefly psychological factors affecting consumer behaviour.
4. (A) What is marketing research ? Explain the stages of marketing research process. 6
- OR**
- Discuss the ethical issues for respondents in marketing research.
- (B) Explain the scope of marketing research. 4
- OR**
- Explain importance of marketing research.
- (C) Discuss in short : (any one) 4
- (1) Explain the rights of respondents.
- (2) Ethical issues for research Agency.
5. Answer the following in short : (any seven) 14
- (1) Explain the gradually falling Demand with example.
- (2) "Marketing makes economic development of country" – Explain
- (3) Mention four limitations of advertising.
- (4) State four factor affecting pricing.
- (5) Mention stages of consumer buying decision.
- (6) "It is difficult to think of the Business world without advertising." Explain
- (7) Mention objectives of marketing research.
- (8) What is advertising ?
- (9) What is market Targeting ?
- (10) What is sealed-bid (tender) pricing ?



Seat No. : \_\_\_\_\_

# MG-101

May - 2018

B.Com., Sem.-II

## 109 : Commercial Communication – II (New Course)

Time : 3 Hours]

[Max. Marks : 70

1. Discuss the difference between Oral and Written Communication. 14

OR

What is Non-verbal Communication ? Mention its advantages and disadvantages.

2. (A) Write short note on any one of the following : 7

- (1) Physical Appearance of a business letter.  
(2) Occasional parts of a business letter.

(B) Do as directed :

- (1) Correct the following:  
Your's faithfully,  
(2) Mention any two regular parts of a business letter.  
(3) Write your birth-date in British style.  
(4) Give a specimen of Inside Address in Block form.  
(5) Correct the following:  
dear Sir,  
(6) Give an example of per pro signature.  
(7) \_\_\_\_\_ has documentary importance in a business letter.  
(a) Signature (b) Inside address (c) Salutation



7

3. As from Vimal Crockery Mart, Valsad, write a letter to Yera Crockery Ltd., Ahmedabad, making an inquiry about prices, terms of payment and other conditions for the purchase of crockery items. 14

OR

Shreeji Computers, Nadiad, had placed a large order for computers with Dell Computers Ltd., Mumbai. The order has not been executed within the stipulated time. Write a letter cancelling the order.

4. (A) Draft a letter of complaint through e-mail to your supplier about the late delivery of goods. 8

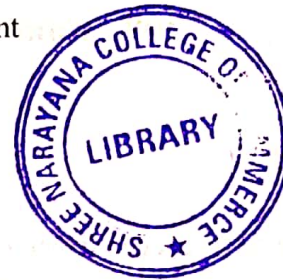
OR

Write a letter of adjustment through e-mail to Monarch Emporium, Baroda, regarding the shortage in the quantity of goods.

(B) Match the following :

6

A	B
Promissory Note	Face value
Rebate	Uncoined gold or silver
Subsidy	Amount of business
Volume of business	Money given by government
At par	A written undertaking
Bullion	Discount



5. Do as Directed :

14

(A) Choose the correct option :

- (1) \_\_\_\_\_ is a type of written communication.  
(a) Memo (b) Interview (c) Speaking
- (2) How many C's does communication involve ?  
(a) two (b) seven (c) five
- (3) \_\_\_\_\_ should match with the Salutation.  
(a) Signature (b) Date (c) Complimentary close
- (4) \_\_\_\_\_ is a formal greeting.  
(a) Salutation  
(b) Complimentary close  
(c) Inside Address

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

- (1) Oral communication refers to face-to-face communication.
- (2) Courtesy is one of the principles of communication.
- (3) Communication is not a one-way process.
- (4) Written communication means anything conveyed orally.
- (5) In American style, date is written in ordinal numbers.

(C) Match the following :

A	B
Meeting	Reference number
Esquire	Income
EPF/HR/1090	Oral communication
Speed post	Courtesy title
Revenue	Mailing instruction

Seat No. : \_\_\_\_\_

**MH-101**

May -2018

**B.Com., Sem.-II**

**110 : General English**

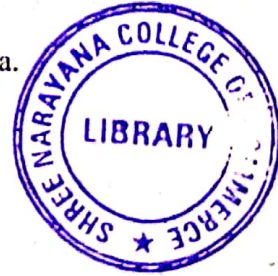
**Text : Beautiful Minds**

**Gujarati Medium (New Course)**

**Time : 3 Hours]**

**[Max. Marks : 70**

1. (A) Write brief answers of any **three** of the following : 9
- (1) What was Nachiketa's third wish ?
  - (2) Why did Ali give up hunting ?
  - (3) What change came over the postmaster after he saw Ali's letter ?
  - (4) Why was Yama pleased with Nachiketa ?
  - (5) Describe the appearance of Akoulya and Malasha.
- (B) Write a short note on any **one** of the following : 5
- (1) The character of Coachman Ali
  - (2) The message of the story, '*Little Girls Wiser than Men*'
  - (3) Nachiketa
2. (A) Write brief answers of any **three** of the following : 9
- (1) Why does Rudyard Kipling say that one should not make dreams his master ?
  - (2) Why does the poet wish to be Pagan in the poem '*The World is Too Much with Us*' ?
  - (3) Why did the mountain call the squirrel a little prig ?
  - (4) Why couldn't the mountain crack a nut ?
  - (5) Who are the gods mentioned in the poem, '*The World is Too Much with Us*' ?



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(B) Write a short note on any **one** of the following :

- (1) 'The World is Too Much with Us' - A sonnet
- (2) A dialogue between the mountain and the squirrel
- (3) 'If' as an inspirational poem

3. (A) Fill in the blanks with appropriate modal auxiliary verbs from the brackets : 4

- (1) You \_\_\_\_\_ go now. (could, may)
- (2) We \_\_\_\_\_ help the poor. (should, might)
- (3) I \_\_\_\_\_ run very fast in my childhood. (can, could)
- (4) \_\_\_\_\_ you like a cup of tea ? (Might, Would)

(B) Insert appropriate prepositions from the brackets : 4

- (1) My uncle died \_\_\_\_\_ 1998. (in, on)
- (2) This museum is \_\_\_\_\_ France. (on, in)
- (3) My books are \_\_\_\_\_ the table. (over, on)
- (4) I have been living here \_\_\_\_\_ 1998. (since, with)



(C) Fill in the blanks with appropriate articles : 3

- (1) I saw \_\_\_\_\_ one-eyed beggar in the park.
- (2) Please wait here for half \_\_\_\_\_ hour.
- (3) \_\_\_\_\_ rich people are not always happy.

(D) Identify the types of sentences given below : 3

- (1) Tansen was a great classical singer.
- (2) How beautiful the butterfly is!
- (3) Whom do you want to meet ?



4. (A) Develop a dialogue on any one of in about 80 to 100 words :

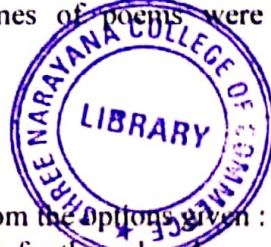
7

- (1) A talk about a movie
- (2) A conversation on the celebration of days in your collage
- (3) A conversation about vacation plan

(B) Write a biographical sketch in about 100-125 words from the given points :

7

- **Name** : Sarojini Naidu
- **Birth** : On February 13,1879 at Hyderabad in a Bengali family
- **Achievement** : began writing poetry at the age of twelve, studied at the Cambridge University (London)
- **Political career** : inspired by Gandhiji and took part in freedom movements; President of the Indian National Congress (1925), the first Governor of Uttar Pradesh
- **Works** : wrote many poems, themes of poems were Indian people, festivals, patriotism etc.
- **Death** : March 2,1949 at Lucknow



5. (A) Answer the following questions choosing from the options given :

9

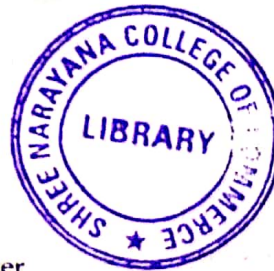
- (1) Nachiketa waited for the Lord of Death for three days by \_\_\_\_\_.  
(a) dancing                      (b) reading                      (c) meditating
- (2) By profession, once Ali was a \_\_\_\_\_.  
(a) soldier                      (b) hunter                      (c) postmaster
- (3) Where was the post office of building located ?  
(a) Near the bus stop  
(b) At the end of the garden  
(c) Near Ali's home
- (4) The story, 'Little Girls Wiser than men' is written by \_\_\_\_\_.  
(a) Leo Tolstoy                      (b) Dhoomketu                      (c) Ruskin Bond
- (5) 'If' is an example of a \_\_\_\_\_ poem.  
(a) narrative                      (b) illustrative                      (c) didactic

- (6) The poet, William Wordsworth feels that 'We' are wasting our \_\_\_\_\_  
 (a) resources (b) power (c) time
- (7) I will meet you \_\_\_\_\_ six O'clock  
 (a) in (b) at (c) over
- (8) He is \_\_\_\_\_ officer in government department  
 (a) a (b) an (c) the
- (9) \_\_\_\_\_ Ramayana is a holy book.  
 (a) A (b) The (c) An

(B) Match the words in Column 'A' with their meanings in column 'B' :

5

A	B
Strenuous	big
Grand	energetic
Puddle	active
Sordid	a small pool of water
Spry	unpleasant



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**MH-101**

May -2018

**B.Com., Sem.-II**

**110 : General English**

**Text : Pinnacle**

**English Medium (New Course)**

**Time : 3 Hours]**

**Max. Marks : 70**

- Instructions :** (1) Mention clearly the options you attempt  
(2) Figures to the right indicate full marks.



1. (A) Write brief answers of any **three** of the following : 9
- (1) What are the three main aspects of the vision of Digital India ?
  - (2) What experience did the writer have while travelling with Gandhiji in the train ?
  - (3) Why does the writer feel "Gandhiji is India's gift to the Western World" ?
  - (4) What was the basic idea with which Azim Premji started Wipro ?
  - (5) How is Azim Premji involved in the development of teams ?
- (B) Write a short note on any **one** of the following : 5
- (1) The role of Social media in bringing about a change.
  - (2) Mahatma Gandhi's Philosophy.
  - (3) Azim Premji's balance between his business and Philanthropy.
2. (A) Write brief answers of any **three** of the following : 9
- (1) What does the poet feel about fame ?
  - (2) "And the ripe plum still wears its dim attire." Explain this line with reference to context.
  - (3) Why does the speaker feel it's miserable to be weak ?
  - (4) What does the Sun symbolize in the poem 'To Daffodils' ?
  - (5) Is there any similie in the poem 'To Daffodils' ? If so, give an example.
- (B) Write a short note on any **one** of the following : 5
- (1) The main theme of the poem 'To Daffodils'.
  - (2) The character sketch of the speaker based on the extract 'To be Weak is Miserable.'
  - (3) Fame being compared to a woman in the poem.

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**P.T.O.**

3. (A) Fill in the blanks with appropriate modal auxiliary verbs : 4

(1) You \_\_\_\_\_ not park your car in No Parking.

(2) \_\_\_\_\_ his soul rest in peace !

(3) Nobody \_\_\_\_\_ count the stars.

(4) We \_\_\_\_\_ keep our surrounding clean.



(B) Insert appropriate prepositions : 4

(1) The book is \_\_\_\_\_ the table.

(2) A cat fell \_\_\_\_\_ the well.

(3) Aman has been reading in the library \_\_\_\_\_ three hours.

(4) My mother is \_\_\_\_\_ home.

(C) Fill in the blanks with appropriate articles : 3

(1) May is \_\_\_\_\_ hottest month of the year.

(2) Last month, \_\_\_\_\_ European came to my house.

(3) Nirav is \_\_\_\_\_ industrious boy.

(D) Identify the types of sentences given below : 3

(1) What a funny movie !

(2) Please help me.

(3) Nirav bought an umbrella yesterday.

4. (A) Develop a dialogue on any **one** in about **50-60** words : 7

(1) A talk about a movie.

(2) Discussion about semester system.

(3) A conversation about vacation plans.

(B) Write a short biographical sketch of APJ Abdul Kalam from the given points in about **100 to 125** words : 7

Name : APJ Abdul Kalam

Birth : 15<sup>th</sup> October, 1931, Rameswaram

Career : Scientist, Developing Missiles, President of India

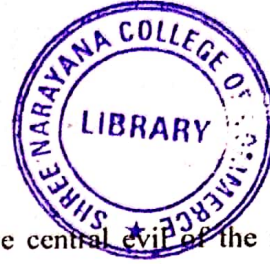
Award : Bharat Ratna

Death : 27<sup>th</sup> July, 2015, Shillong

5. (A) Choose the correct option :

9

- (1) What does MOOC stand for ?  
(a) Massive Open Online Correspondence  
(b) Massive Online Open Course  
(c) Media Open Online Course
- (2) What, according to Mahatma Gandhi, was the central evil of the modern world ?  
(a) Greed (b) Hunger (c) Materialism
- (3) What did Gandhiji prescribe for mental health ?  
(a) Truth (b) Hope (c) Dishonesty
- (4) 'Azim Premji Foundation' established in the year \_\_\_\_\_.  
(a) 2000 (b) 2001 (c) 2011
- (5) To whom does Keats initially compare fame with ?  
(a) A strong girl (b) An old woman (c) A shy girl
- (6) "To bellow through the vast and \_\_\_\_\_ Deep." Fill in the blank.  
(a) Boundless (b) Endless (c) Needless
- (7) What is a daffodil ?  
(a) Tree (b) Flower (c) Shrug
- (8) We \_\_\_\_\_ shift in our new house next week.  
(a) must (b) could (c) will
- (9) I go to college \_\_\_\_\_ foot.  
(a) on (b) by (c) at



(B) Match the words in Column-A with their meanings in Column-B :

5

- | A             | B                 |
|---------------|-------------------|
| (1) Advent    | (a) Admiration    |
| (2) Humane    | (b) Submissive    |
| (3) Adulation | (c) Move quickly  |
| (4) Slavish   | (d) Compassionate |
| (5) Haste     | (e) Arrival       |

Seat No. : \_\_\_\_\_

# ME-101

May-2018

B.Com., Sem.-II

106 : Economics  
(Principles of Economics-II)  
(New Course)

Time : 3 Hours]

[Max. Marks : 70

- Instructions : (1) Each questions carry equal marks.  
(2) Figure to the right indicates total marks of the questions.

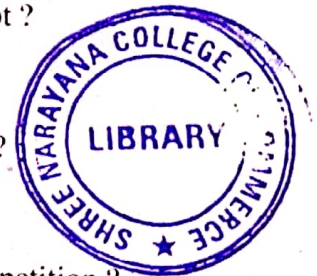
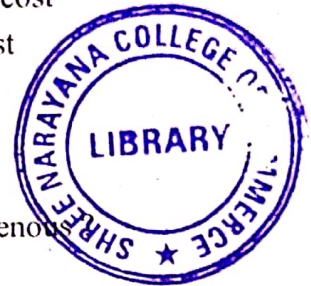
1. Explain the concept of fixed cost, variable cost and total cost. 14  
**OR**  
Explain the concept of average and marginal revenue in perfect competition and in monopoly.
2. What is perfect competition ? Describe it's characteristics. 14  
**OR**  
Explain the short term equilibrium in perfect competition of firm.
3. What is monopoly ? Explain price determination under monopoly. 14  
**OR**  
Discuss the meaning and characteristics of monopolistic competition.
4. Explain the marginal productivity theory of distribution. 14  
**OR**  
Explain the modern theory of Rent.
5. Multiple Choice Questions : (One mark each) 14  
(1) In which case all costs are variable ?  
(a) Long run (b) Short run  
(c) Medium term (d) All term  
(2) What is marginal cost ?  
(a) Cost of the first unit of output  
(b) Cost of the additional unit of output  
(c) Cost of the last unit of output  
(d) Cost of the middle unit of output

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- (3) Total cost / Total output = \_\_\_\_\_
- (a) Marginal cost (b) Average variable cost  
(c) Average cost (d) Average fixed cost
- (4) The cost which is nil when output is zero.
- (a) Marginal cost (b) Average cost  
(c) Fixed cost (d) Variable cost
- (5) From the following in which market goods sold are homogeneous?
- (a) Perfect competition (b) Oligopoly  
(c) Monopoly (d) Monopolistic competition
- (6) How many numbers of sellers in perfect competitive market ?
- (a) Few (b) Unlimited  
(c) Two (d) Three
- (7) Why the firm gets normal profit in long term in perfect competition ?
- (a) Innumerable buyers (b) Homogeneous goods  
(c) Free entry and exit of firms (d) Innumerable sellers
- (8) In which time period number of firms are not changed ?
- (a) Very long (b) Long  
(c) Medium (d) Short
- (9) From the following which market has only theoretical concept ?
- (a) Pure monopoly (b) Competition  
(c) Limited monopoly (d) Oligopoly
- (10) How many numbers of sellers are there in monopoly market ?
- (a) Limited (b) One  
(c) Unlimited (d) Few
- (11) Which economist has given the concept of monopolistic competition ?
- (a) Prof. Marshall (b) Prof. Hicks  
(c) Prof. Chamberlin (d) John Robinson
- (12) Which income distribution is explained by marginal productivity theory of distribution ?
- (a) Per Person (b) Per Group  
(c) Per Class (d) Per Factor
- (13) As per Ricardo, which factor of production gets rent ?
- (a) Land (b) Labour  
(c) Capital (d) Entrepreneur
- (14) According to which economist rent is a only speciality of land ?
- (a) Mill (b) Ricardo  
(c) Marshall (d) Robinson



Seat No. : \_\_\_\_\_

# MF-101

May-2018

B.Com., Sem.-II

CC-108 : Accountancy – II :

Time : 3 Hours]

[Max. Marks : 70

1. On 1-4-2017 M/s Maya enter into a contract with Jaya Ltd. to purchase a machinery on Hire Purchase system. M/s Maya paid ₹ 32,000 on signing the contract and remaining amount is to be paid in six annual instalments including interest at 15% which is as follow :

14

Date	Instalment (₹)
31-03-2018	57,200
31-03-2019	52,400
31-03-2020	43,600
31-03-2021	39,400
31-03-2022	31,200
31-03-2023	27,600



Jaya Ltd. charge interest at 15% on the opening balance of the financial year. M/s Maya charge depreciation at 10% on reducing balance method. Both the parties close their books of accounts on 31<sup>st</sup> March every year.

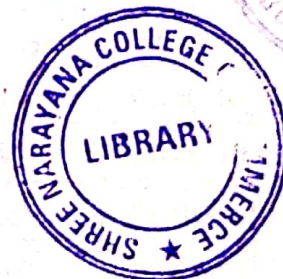
From the above information prepare for 2017-18 to 2020-21 (Four Years)

- (1) Machinery Account and Jaya Ltd. Account in the Books of M/s Maya
- (2) M/s Maya Account in the books of Jaya Ltd.

OR

- (A) On 1-1-17 Sanjay purchased a Camera on Hire Purchase System from Karani Ltd. having cash price ₹ 6,00,000. Following are the details of amount paid towards cash price excluding interest.

Particulars	Date	Cash Price (₹)
Down Payment	1-1-2017	1,00,000
1 <sup>st</sup> Instalment	31-12-2017	1,00,000
2 <sup>nd</sup> Instalment	31-12-2018	1,20,000
3 <sup>rd</sup> Instalment	31-12-2019	1,30,000
4 <sup>th</sup> Instalment	31-12-2020	1,50,000



Rate of interest is 10% p.a. Depreciation is provided at a rate of 10% on reducing balance method. Sanjay close its books of accounts on 31<sup>st</sup> December every year.

You are required to,

- (1) Show necessary calculation showing amount of interest and instalment.
- (2) Pass journal entry for the year 2017 in the books of Sanjay.

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(B) Answer the followings :

7

- (1) Mehul Ltd. purchased a Bio-Metric Machine on hire purchase from Mehta Ltd. The cash price of machine is ₹ 30,000. Mehul Ltd. paid ₹ 7,500 on signing the agreement and the balance in three annual instalments with interest each of ₹ 9,000. Calculate the amount of Interest for each year.
- (2) In Hire Purchase explain the terms Cash Price and Contract Price.

2. Mr. Nirav, an investor had on 1-4-2017, 12% Gitanjali Ltd. Bond having face value ₹ 1,00,000 and book value ₹ 98,000. Gitanjali Ltd. pay interest half yearly on 30<sup>th</sup> June and 31<sup>st</sup> December every year. Following are the purchases and sales of Bond by Mr. Nirav during the year ended on 31<sup>st</sup> March, 2018. Brokerage is payable @ 1% on market price for every purchase and sale transaction.

14

Date	Face Value ₹	Price (₹)	Note
01-05-17	50,000	102	Cum Interest Purchase
01-07-17	60,000	97	Ex. Interest Purchase
16-09-17	80,000	108	Cum Interest Sale
01-12-17	30,000	98	Ex. Interest Purchase
16-03-18	60,000	104	Ex. Interest Sale



Investment stock is valued as per FIFO method.

From the above information find out cost price of purchase and sale of each transaction and prepare 12% Gitanjali Ltd. Bond Account.

OR

Following are the Purchase and Sale of 12% Debentures of Tripura Ltd. during the year ended on 31-3-18 by Mr. Dev.

7

Date	Face Value ₹	Rate (₹)	Note
01-06-17	40,000	105	Cum Interest Purchase
01-08-17	35,000	108	Cum Interest Sale
01-10-17	45,000	96	Ex. Interest Purchase
01-03-18	50,000	102	Ex. Interest Sale

Interest is receivable every year on 30<sup>th</sup> June and 31<sup>st</sup> December. Brokerage is 1% of face value on every Purchase & Sale.

From the above information find out cost price of purchase and sale of each transaction and prepare 12% Tripura Ltd. Debenture Account.

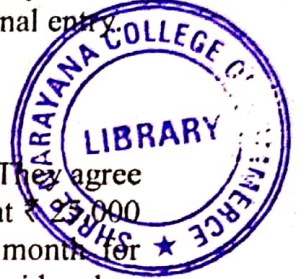
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(B) Answer the followings :

7

- (1) On 1-5-2018 M/s Firestar has investment in 12% PNB securities of face value ₹ 1,50,000 having cost price ₹ 1,56,000. The securities are sold on 1-5-2018 at ₹ 106 ex-interest. On 01-06-18 he purchase 12% PNB securities of ₹ 75,000 at ₹ 103 (cum Interest). Interest is receivable annually on 31<sup>st</sup> December every year. Show Necessary Calculation and Pass journal entry.
- (2) Write a note on Ex-Interest and Cum-Interest transactions.



3. Alpesh and Jayesh enter in the joint venture to purchase and sale Smart TV. They agree to sharing profit & loss in the ratio of 3:2. Alpesh purchased 40 Smart TV at ₹ 25,000 each and send it to Jayesh for sale. Alpesh drew a bill on Jayesh at 3 months for ₹ 6,00,000. The bill was discounted by Alpesh at 12% (discount on bill is considered as Joint venture expenditure).

14

Alpesh paid Freight ₹ 35,000; Insurance ₹ 25,000 and Advertisement expenses ₹ 50,000.

1 Smart TV was damaged in transit for which insurance company has paid ₹ 20,000 to Alpesh.

Jayesh paid Showroom Rent ₹ 30,000 and Delivery Charges ₹ 12,000.

Jayesh sold 37 Smart TV at an average price of ₹ 35,000 each. Balance Smart TV were purchased by Jayesh at ₹ 55,000. Jayesh send a bank draft to Alpesh to settle the accounts.

You are required to prepare joint venture account and Alpesh account in the books of Jayesh.

OR

- (A) Siddha and Reddy enter into joint venture to underwrite 2,00,000 equity shares of Karnataka Ltd. having face value ₹ 10 each issued at premium of ₹ 40. They agree to share profit or loss in the ratio of 2:1. They opened a joint bank account and contributed ₹ 24,00,000 in their profit sharing ratio.

10

Legal Charges ₹ 1,20,000 and Office Rent ₹ 80,000 are paid from Joint bank account

Reddy paid ₹ 25,000 towards printing and stationery.

Applications for 1,60,000 shares were received from the public. The remaining shares were purchased from joint bank account. They received ₹ 2,00,000 in cash and 5,000 equity shares as under writing commission. 25,000 shares were sold at ₹ 60 each in the market and remaining shares were purchased by Siddha at ₹ 45 each.

From the above information prepare Joint Venture Account, Joint Bank Account and Partner's Capital (Co-Venturers) Accounts.

- (B) Write on any one :

4

- (1) Memorandum of joint venture account
- (2) Distinguish between Joint venture account and Partnership firm.

4. (A) Write on any two :

10

- (1) Accounting Information System and Management Information System.
- (2) Usefulness of Computer in Accounting.
- (3) Special features of Tally 7.2 version.

(B) Answer the following questions in one or two lines : (any four)

4

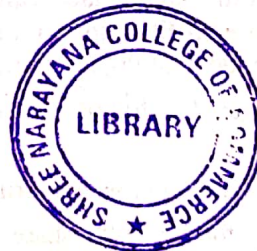
- (1) Which ledgers are automatically created in Tally ?
- (2) Which statement is required to be prepared after entering all transactions in the vouchers in Tally ?
- (3) To come out of the Tally screen which key is required to be pressed ?
- (4) To Record the depreciation on Assets, in Tally 7.2 which short cut key required to create a voucher ?
- (5) Which is the short-cut key for voucher to enter cash payment transactions ?
- (6) In Tally, which key is used to repeat the narration of previous voucher ?

5. Select the most appropriate answer from the given alternative : (any seven)

14

(1) Bua and Bhatija enter into joint venture to construct a building. Equity Shares having face value ₹ 4,00,000 were received towards contract price. Shares were sold at ₹ 4,85,000 in the market. Then Joint Venture account will be \_\_\_\_\_.

- (a) Credited by ₹ 4,85,000 only
- (b) Credited by ₹ 4,00,000 only
- (c) Credited by ₹ 85,000 only
- (d) None of the above



(2) On 1-4-2018 face value of investment in 12% Debentures is ₹ 40,000 and its capital price is 39,000. On 1-5-2018 Debentures face value ₹ 1,00,000 purchased at ₹ 1,04,000 (ex-interest). If interest is receivable on 30<sup>th</sup> June and 31<sup>st</sup> December of year. The amount of interest of 12% Debentures investment on 30-6-2018 is \_\_\_\_\_.

- (a) ₹ 8,580
- (b) ₹ 8,400
- (c) ₹ 6,400
- (d) ₹ 6,500

(3) In installment method of purchase in the books of Hirer (purchaser) Assets account will be \_\_\_\_\_

- (a) Debited with Cash price
- (b) Debited with Cash price and interest
- (c) Debited with Cash price and Credited with Interest
- (d) None of the above



(4) Under joint venture business goods destroyed worth ₹ 1,50,000. Insurance company paid a claim of ₹ 1,05,000. Then in Joint Venture Account \_\_\_\_\_.

- (a) Debited by ₹ 45,000
- (b) Debited by ₹ 1,05,000
- (c) Credited by ₹ 45,000
- (d) None of the above

(5) Vijay sold 6% Gujarat government bond having face value ₹ 1,80,000 at ₹ 107 cum interest on 1-12-2016 and paid brokerage at 1%. If interest payable on bond on 31<sup>st</sup> March and 30<sup>th</sup> September every year, then capital value of investment sold is ₹ \_\_\_\_\_.

- (a) 1,88,874
- (b) 1,92,726
- (c) 1,90,674
- (d) 1,94,526

(6) Which accounting concept or principle is not followed under joint venture business ?

- (a) Cost Concept
- (b) Entity Concept
- (c) Monetary Value Concept
- (d) Going Concern Concept

(7) Smith purchase a machine on hire purchase and paid ₹ 28,000 at the time of signing the contract. Balance amount is payable in four annual instalment of ₹ 31,200; ₹ 24,800; ₹ 18,800 and ₹ 13,200 respectively. Instalment include interest at the rate of 10%. Cash price of machine is ₹ \_\_\_\_\_

- (a) 52,000
- (b) 88,000
- (c) 1,00,000
- (d) 1,16,000

(8) To see the details of Balance Sheet and Profit and Loss account the \_\_\_\_\_ key must be pressed.

- (a) Alt+F2
- (b) Alt+F1
- (c) Alt+D
- (d) Alt+R

(9) In case of Ex-interest purchase of investments capital value of investment is \_\_\_\_\_

- (a) Purchase price + Brokerage
- (b) Purchase price + Interest – Brokerage
- (c) Purchase price – Interest + Brokerage
- (d) Purchase price – Brokerage

(10)	Short Key	Use in Tally
i.	F2	A. Cash Payment Voucher
ii.	F5	B. Journal Voucher
iii.	F7	C. Change Date

The correct match is \_\_\_\_\_.

- (a) i-A, ii-C, iii-B
- (b) i-B, ii-A, iii-C
- (c) i-C, ii-A, iii-B
- (d) i-C, ii-B, iii-A