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(5th Semester)

COMMERCE

Paper No. : BC-502

(**Business Environment**)

Full Marks : 70 Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

*The figures in the margin indicate full marks
for the questions*

1. (a) What is Business Environment?
Discuss the importance of business
environment in Indian context. 3+6=9

Or

- (b) Discuss in brief the external factors of
Business Environment. 9

2. (a) Elaborate the factors responsible for the
growing balance of payments crisis. 9

Or

- (b) Discuss the saving-investment model. 9

3. (a) Define parallel economy. What are the
causes of parallel economy? 3+6=9

Or

- (b) What is unemployment? Discuss
various schemes of Government to
reduce unemployment in India. 3+6=9

4. (a) Explain the circumstances that lead to
the New Industrial Policy (NIP) in 1991. 9

Or

- (b) What do you mean by privatization?
Explain the role of private sector in
Indian economy. 3+6=9

5. (a) Explain the achievements and failure of
Five-Year plans in India. 9

Or

- (b) Enumerate the highlights and resource
allocations of the 12th Five-Year Plan in
India. 5+4=9

Subject Code : BE/BC-502

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Booklet No. A

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BA / BSc / BCom / BBA / BCA
5th Semester End Term
Examination, **2020**

Subject

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Regn. No.

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Paper

DESCRIPTIVE TYPE

Booklet No. B

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BE/BC-502

2 0 2 0

(5th Semester)

COMMERCE

Paper No. : BC-502

(Business Environment)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

1. Tick (✓) the correct answer in the brackets provided :

1×10=10

(a) The Environment Protection Act came into force
in

(i) 1985 ()

(ii) 1986 ()

(iii) 1987 ()

(iv) 1988 ()

(2)

(b) Which is not the cause of disequilibrium in Balance of Payments?

- (i) Inflation ()
- (ii) Statistical discrepancy ()
- (iii) Political instability ()
- (iv) Revenue-oriented tariff ()

(c) The decision which is not concerned with the management of current assets is called

- (i) finance decision ()
- (ii) investment decision ()
- (iii) dividend decision ()
- (iv) liquidity decision ()

(d) The first Industrial Policy of the Government of India was announced in

- (i) 1948 ()
- (ii) 1956 ()
- (iii) 1980 ()
- (iv) 1991 ()

(e) A rapid acceleration in the rate of rising prices is referred as

(i) running inflation ()

(ii) galloping inflation ()

(iii) walking inflation ()

(iv) chronic inflation ()

(f) The situation in which one lacks certain amount of material possessions or money is called

(i) poverty ()

(ii) unemployment ()

(iii) social instability ()

(iv) political instability ()

(g) The wide differences in per capita income, literacy rates, availability of health and education, etc., between different regions are called

(i) regional imbalance ()

(ii) regional disparities ()

(iii) social disparities ()

(iv) social injustice ()

(h) The Industries Development Regulations Act was passed in

(i) 1950 ()

(ii) 1951 ()

(iii) 1952 ()

(iv) 1955 ()

(i) The Noise Pollution (Regulation and Control) Amendment Rules was passed in

(i) 2000 ()

(ii) 2001 ()

(iii) 2002 ()

(iv) 2004 ()

(j) Under absorption pricing, all costs are

(i) recovered ()

(ii) not recovered ()

(iii) exempted ()

(iv) None of the above ()

(5)

2. State whether the following statements are *True* (T) or *False* (F) by putting a Tick (✓) mark : 1×5=5

(a) All forces and condition that cannot be controlled by the business is called external environment.

(T / F)

(b) The National Rural Health Mission was launched in 2005.

(T / F)

(c) Political stability does not affect business environment.

(T / F)

(d) Balance of payments crisis was a major cause for the New Industrial Policy in 1991.

(T / F)

(e) Prime Minister is the Chairman of NITI Aayog.

(T / F)

(6)

3. Write short notes on the following : 2×5=10

(a) Definition of Business Environment

(b) Balance of Trade

(7)

(c) Absolute Poverty

(8)

(d) Fiscal Policy

(9)

(e) Five-Year Plan

2 0 2 0

(5th Semester)

COMMERCE

Paper No. : BC-503

(Business Mathematics and Computer Applications)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

The figures in the margin indicate full marks for the questions

1. (a) It is given that consumption (C) and savings (S) are functions of income (Y). Here, $C = 800 + 0.2Y$. If an economy may be defined as

$$\begin{matrix} C = 800 + 0.2Y \\ S = 700 + 0.05Y \end{matrix}$$

Find the equilibrium income, consumption and savings (use Cramer's Rule). 9

Or

- (b) (i) Find the value by Sarrus diagram

$$\begin{vmatrix} 2 & 4 & 6 \\ 5 & 3 & 1 \\ 3 & 1 & 5 \end{vmatrix}$$

5

- (ii) Find the value of

$$\begin{vmatrix} 3 & 5 & 9 \\ 0 & 3 & 1 \\ 2 & 5 & 0 \end{vmatrix}$$

4

2. (a) (i) Prove that the matrix A given by $A = \begin{pmatrix} a & b \\ c & d \end{pmatrix}$ satisfies the relation

$$A^2 - A(a+d) + (ad-bc)I = 0$$

where I is a unit matrix of order 2. 5

- (ii) If

$$A = \begin{pmatrix} 2 & 3 \\ 5 & 6 \\ 7 & 2 \end{pmatrix} \text{ and } B = \begin{pmatrix} 3 & 1 \\ 5 & 2 \\ 9 & 3 \end{pmatrix}$$

find a matrix Z such that $3A - 5B + 2Z = 0$. 4

Or

- (b) (i) A firm has in stock 50 dozen of handkerchiefs, 40 dozen socks, 30 dozen gowns. The selling prices are ₹60, ₹480 and ₹2,400 respectively. Find the total amount the firm will receive from selling all the items (by using matrix multiplication). 5

(3)

(ii) Let $A = \begin{pmatrix} 5 & 3 \\ 12 & 7 \end{pmatrix}$. If $A^2 - 12A - I_2 = 0$,
obtain A^{-1} . 4

3. (a) (i) Evaluate the limit of

$$\lim_{x \rightarrow 2} \frac{x^2 - 3x + 2}{x^2 - x - 2} \quad 4$$

(ii) If $f(x) = x \frac{x-m}{n-m} + x \frac{x-n}{m-n}$, where
 $m < n$, prove that
 $f(m) = f(n) = f\left(\frac{m+n}{2}\right)$. 5

Or

(b) (i) Verify by Euler's theorem for
 $f(x, y) = x^3 + x^2y + 2xy^2 + y^3$. 4

(ii) Find for which value of x , the
function $f(x) = 2x^3 - 3x^2 - 12x + 60$
is maximum. 5

4. (a) Discuss the various kinds of computer
languages. 9

Or

(b) Discuss the functions of operating
system. 9

(4)

5. (a) Explain the various types of computer
networking topologies. 9

Or

(b) (i) Write a note on the importance of
E-commerce. 4

(ii) Elaborate the shortcomings of
online shopping. 5

Subject Code : BMCA/BC-503

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Subject

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DESCRIPTIVE TYPE

Booklet No. B

BMCA/BC-503

2 0 2 0

(5th Semester)

COMMERCE

Paper No. : BC-503

(Business Mathematics and Computer Applications)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

SECTION—I

(Marks : 15)

1. Indicate whether the following statements are *True (T)* or *False (F)* by putting a Tick (✓) mark : $1 \times 5 = 5$

(a) The determinant obtained by replacing the co-factors of each element of the given determinant is called inverse determinant.

(T / F)

(b) If $|A| \neq 0$, then system of linear equations is consistent and has a unique solution.

(T / F)

(c) The method of obtaining the derivative of implicit functions is known as chain rule.

(T / F)

(2)

(d) OS is an interface between the user and the hardware.

(T / F)

(e) Hexadecimal number system used with base 8.

(T / F)

2. Choose the correct answer and place its code in the brackets provided : 1×10=10

(a) The decimal equivalent of the binary number 111 is

(i) 1

(ii) 3

(iii) 7

(iv) 14

[]

(b) A square matrix A is called involutory if

(i) $A^2 = A$

(ii) $A^2 = I$

(iii) $A A = I$

(iv) $A = A$

[]

(3)

(c) The process of finding the derivative of a function is known as

(i) differentiation

(ii) integration

(iii) constant function

(iv) logarithmic function []

(d) 1 KB (kilobyte) is equal to

(i) 1024 bytes

(ii) 1024 megabytes

(iii) 1024 gigabytes

(iv) 1024 terabytes []

(e) To find out the maximum or minimum value of a function, if $\frac{d^3y}{dx^3} = 0$, then the function is

(i) zero

(ii) maximum

(iii) minimum

(iv) neither maximum nor minimum []

(4)

(f) The co-factor of A_{23} in $\begin{vmatrix} 2 & 4 & 5 \\ 6 & 2 & 0 \\ 3 & 2 & 6 \end{vmatrix}$ is

(i) -16

(ii) 16

(iii) 30

(iv) -30 []

(g) 'Heart' of the computer system is the

(i) input unit

(ii) memory unit

(iii) control unit

(iv) CPU []

(h) Matrix addition is

(i) only commutative

(ii) only associative

(iii) commutative and associative both

(iv) None of the above []

(5)

(i) If a determinant is expanded by any row or by any column, then the result will be

(i) different

(ii) same

(iii) zero

(iv) None of the above []

(j) A computer possesses

(i) feelings

(ii) common sense

(iii) experience

(iv) None of the above []

(6)

SECTION—II

(Marks : 10)

3. Answer/Write on the following :

2×5=10

(a) Find AB , if $A = \begin{pmatrix} 2 & 4 & 6 \\ 1 & 5 & 3 \end{pmatrix}$ and $B = \begin{pmatrix} 1 & 5 & 3 \end{pmatrix}$.

(7)

(b) Distinguish between matrices and determinants.

(8)

(c) Chain rule

(d) Define binary system.

(9)

(e) Distinguish between LAN and WAN.

CL/BC-504

(2)

2 0 2 0

(5th Semester)

COMMERCE

Paper No. : BC-504

(Company Law)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

*The figures in the margin indicate full marks
for the questions*

1. (a) What is a company? Explain the characteristics of a company in detail. 2+7=9

Or

- (b) Distinguish between private company and public company. 9

12-21/148a

(Turn Over)

2. (a) What do you understand by Memorandum of Association? Mention its clauses. 3+6=9

Or

- (b) Distinguish between transfer and transmission of share. How does transfer of share take place in public company? 3+6=9

3. (a) What do you mean by capital management? Write a note on borrowing power of companies. 2+7=9

Or

- (b) Define debenture. Explain different steps in issue of debenture. Write in brief rights of debenture holder. 2+5+2=9

4. (a) Explain the power, duties and responsibilities of the Managing Director. 3+3+3=9

Or

- (b) Define meeting. Discuss essentials for a meeting. 2+7=9

12-21/148a

(Continued)

(3)

5. (a) What do you understand by winding-up of a company? Write a note on compulsory winding-up by tribunal. 3+6=9

Or

- (b) Explain about majority powers and minority rights. Distinguish between majority powers and minority rights.
4+5=9

Subject Code : CL/BC-504

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Regn. No.

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Paper

DESCRIPTIVE TYPE

Booklet No. B

CL/BC-504

2 0 2 0

(5th Semester)

COMMERCE

Paper No. : BC-504

(Company Law)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

- 1.** State whether the following statements are *True (T)* or *False (F)* by putting a Tick (✓) mark : 1×5=5

(a) A private company cannot issue share warrants payable to bearer.

(T / F)

(b) The power alteration of object clause is subject to fulfilment of substantive and procedural limits.

(T / F)

(2)

(c) Debenture holder is the owner of the company.

(T / F)

(d) Once the minutes are signed by the Chairman, it can be altered.

(T / F)

(e) 'Majority must prevail' is the fundamental principle of Company Law.

(T / F)

2. Tick (✓) the correct answer in the brackets provided :

1×10=10

(a) A company incorporated by a Special Act of the Parliament is

(i) registered company ()

(ii) chartered company ()

(iii) statutory company ()

(iv) All of the above ()

(3)

(b) Alteration of share capital is governed

(i) u/s 61 and 62 ()

(ii) u/s 61 ()

(iii) u/s 62 ()

(iv) None of the above ()

(c) Articles of Association of company regulates

(i) objectives of company ()

(ii) scope of company ()

(iii) internal management ()

(iv) All of the above ()

(d) The authorized capital is also called as

(i) nominal capital ()

(ii) registered capital ()

(iii) issued capital ()

(iv) Both (i) and (ii) ()

(e) NSDL stands for

- (i) National Securities Depository Limited ()
- (ii) National Stock Depository Limited ()
- (iii) National Shares Depository Limited ()
- (iv) None of the above ()

(f) Under Section 179 of the 2013 Act, the powers of the Board can be exercised by passing

- (i) ordinary resolution ()
- (ii) resolution at the Board Meeting ()
- (iii) special resolution ()
- (iv) All of the above ()

(g) The fixed charge is also called as

- (i) floating charge ()
- (ii) specific charge ()
- (iii) Both (i) and (ii) ()
- (iv) None of the above ()

(5)

- (h) The gap between two AGMs must not be
- (i) more than 9 months ()
 - (ii) more than 15 months ()
 - (iii) more than 6 months ()
 - (iv) None of the above ()
- (i) For prevention of oppression, application can be made to
- (i) ROC ()
 - (ii) CLB ()
 - (iii) tribunal ()
 - (iv) All of the above ()
- (j) Who among the following cannot file a petition for winding-up?
- (i) The company ()
 - (ii) Contributory ()
 - (iii) Registrar ()
 - (iv) Promoter ()

(6)

3. Write short notes on the following : 2×5=10

(a) Government Company

(7)

(b) Statement in Lieu of Prospectus

(8)

(c) Mortgage

CL/BC-504/148

(9)

(d) Quorum

(e) Mismanagement

2 0 2 0

(5th Semester)

COMMERCE

(Honours)

Paper No. : BC-505

(Project Planning and Control)

Full Marks : 70
Pass Marks : 45%

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. (a) What is project idea? What are the aspects for the generation of project ideas? 4+10=14

Or

- (b) Explain preliminary screening of project ideas. 14

2. (a) What is demand forecasting? Discuss the various methods of demand forecasting. 14

Or

- (b) Explain the information required for market and demand analysis. 14

3. (a) Discuss in detail the various types of materials and inputs needed for a project. 14

Or

- (b) Explain the factors that have to be considered while selecting a suitable plant location. 14

4. (a) Discuss the various elements of project capital costs. 14

Or

- (b) What is finance? Explain the factors affecting selection of the means of finance. 4+10=14

5. (a) What is profitability? Explain the related concept of profitability. 4+10=14

Or

- (b) Discuss the various incentives given or deductions allowed under the Income Tax Act for encouraging the development of industries. 14

2020

(5th Semester)

COMMERCE

(Honours)

Paper No. : BCAF-05

(Advanced Cost and Management Accounting)

Full Marks : 70
Pass Marks : 45%

Time : 3 hours

*The figures in the margin indicate full marks
 for the questions*

1. (a) Explain the nature and scope of Management Accounting. 7+7=14

Or

- (b) Following figures are available from financial accounts for the year ended 31st March, 2019 :

	₹
Direct Materials	5,00,000
Direct Wages	2,00,000
Factory Overheads	7,60,000

	₹
Administrative Overheads	5,00,000
Selling and Distribution Overheads	9,60,000
Bad Debts	40,000
Preliminary Expenses	20,000
Legal Charges	10,000
Dividend Received	1,00,000
Interest on Deposits Received	20,000
Sales (120000 units)	14,00,000
Closing Stock :	
Finished Stock (40000 units)	2,40,000
Work-in-Progress	1,60,000
Cost A/cs Reveal :	
Direct Material Consumption	5,60,000

Factory overhead at 20% on prime cost, administrative overhead at ₹ 6 per unit of production, selling and distribution overhead at ₹ 8 per unit sold.

Prepare Reconciliation Statement. 14

2. (a) What is labour turnover? Discuss the causes and effects of labour turnover. 2+6+6=14

(3)

Or

(b) Anand Manufacturers Ltd. has three production departments P_1 , P_2 and P_3 and two service departments S_1 and S_2 . The details pertaining to which are as under :

	P_1	P_2	P_3	S_1	S_2
Direct wages (₹)	3,000	2,000	3,000	1,500	195
Working hours	3070	4475	2419	—	—
Value of machines (₹)	60,000	80,000	1,00,000	5,000	5,000
HP of machines	60	30	50	10	—
Light points	10	15	20	10	5
Floor space (sq. ft)	2000	2500	3000	2000	500

Following figures extracted from accounting records are as under :

	₹
Rent and Rates	5,000
General Lighting	600
Indirect Wages	1,939
Power	1,500
Depreciation on Machines	10,000
Sundries	9,695

(4)

The expenses of the service departments are allocated as under :

	P_1	P_2	P_3	S_1	S_2
S_1	20%	30%	40%	—	10%
S_2	40%	20%	30%	10%	—

Find the total overheads of production departments charging service departments costs to production departments on simultaneous equation methods. 14

3. (a) Alcon Construction Co. Ltd. commenced its business on 1st January, 2015. The following data has been extracted from its books in relation to a contract :

	₹
Cash received from contractee	1,20,000
Materials	40,000
Direct labour	55,000
Expenses at site	2,000
Plant and equipments (at cost)	30,000
Fuel and power	2,500

The contract price was ₹ 3,00,000 and the work certified ₹ 1,50,000. The work completed since certification had been estimated at ₹ 1,000 (at cost).

(5)

Machinery costing ₹ 2,000 was returned to stores at the end of the year. Stock of materials at site on 31.12.2015 was worth ₹ 5,000 and wages outstanding were ₹ 200. Depreciation on machinery was to be charged at 10%.

Prepare Contract A/c. 14

Or

(b) A product is obtained after it passes three distinct processes. The following information is obtained from the accounts for the month ending March 2019 :

Items	Process			Total
	I	II	III	
Direct materials (₹)	2,600	1,980	2,962	7,542
Direct wages (₹)	2,000	3,000	4,000	9,000
Production overheads (₹)	—	—	—	9,000
% of normal loss to input	5%	10%	15%	
Output (in units)	950	840	750	
Value of scrap per unit (₹)	2	4	5	

Prepare Process A/c and show the workings. 14

12-21/150

(Turn Over)

(6)

4. (a) What is standard costing? Explain the advantages and limitations of standard costing. 2+6+6=14

Or

(b) The following information is obtained from Anwar Ltd. for the year 2018 :

	₹
Sales	6,00,000
Variable Cost	3,00,000
Fixed Cost	1,50,000

You are required to calculate the—

- (i) P/V ratio, Break-even point and Margin of safety at this level;
(ii) effect of 10% decrease in sale price on P/V ratio, Break-even Point and Margin of safety. 7+7=14

5. (a) Give the meaning of budget. Discuss the objectives of budgetary control. Distinguish between Fixed budget and Flexible budget. 2+4+8=14

Or

(b) The monthly budgets for manufacturing overhead of a concern for two levels of activities were as follows :

Capacity	60%	100%
Budgeted Production (units)	6000	10000

12-21/150

(Continued)

(7)

	₹	₹
Wages	12,000	20,000
Consumable Stores	9,000	15,000
Maintenance	11,000	15,000
Power and Fuel	16,000	20,000
Depreciation	40,000	40,000
Insurance	10,000	10,000
	<u>98,000</u>	<u>1,20,000</u>

You are required to—

- (i) indicate which of the items are fixed, variable and semi-variable;
- (ii) prepare a budget for 80% capacity;
- (iii) find the total cost, both fixed and variable, per unit of output at 60%, 80% and 100% capacity. 3+5+6=14

2 0 2 0

(5th Semester)

COMMERCE

(Honours)

Paper No. : BCM-05

(Human Resource Management)

Full Marks : 70
Pass Marks : 45%

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. (a) Define HRM. Describe its objectives and functions. 2+6+6+=14

Or

- (b) What is the impact of technology on HRM? Discuss. 14

2. (a) Discuss the various processes of human resource planning. 14

Or

- (b) Discuss the problems faced in human resource planning. How can these problems be overcome? 7+7=14

3. (a) Explain the various internal sources of recruitment. Discuss their merits and demerits. 7+7=14

Or

- (b) How is recruitment different from selection? Why is selection procedure important? 4+10=14

4. (a) How can the outcome of training be evaluated in an organization? State some of the reasons why training program fails. 7+7=14

Or

- (b) List out the different training methods used in an organization. 14

5. (a) What are the problems with performance appraisal? What are the characteristics of an effective appraisal system? 7+7=14

Or

- (b) Why is performance appraisal a necessity? Elaborate on the different methods of performance appraisal. 7+7=14
