

2025
B.COM 2ND SEMESTER (FYUGP)
INTERDISCIPLINARY PAPER/COURSE - 1
TOURISM MANAGEMENT



Full Marks : 37 ½

Pass Marks : 40%

Date : 22/05/2025

Time: 2 hours

The questions are of equal value

A. Answer any FIVE questions: 5 x 5 = 25 marks

1. Why is tourism industry important for India?
2. What are the objective features of tourism?
3. Describe five different types of tourism.
4. Define a tourist. Which are the different types of tourists?
5. Enumerate the factors contributing to the growth of tourism business in India.
6. What are the push and pull factors of tourism?
7. Write in detail about "Incredible India Campaign".
8. What are the challenges and problems of Indian tourism industry?
9. Discuss the positive impacts of tourism on economy, society and environment.
10. What regulatory measures are required to reduce the negative impacts of tourism on resources?

B. Choose the correct option: 15 x 0.5 = 7.5 marks

1. In ancient times, people travel to distant lands
 - a) in order to seek fortunes.
 - b) in search of knowledge.
 - c) for trade and Commerce.
 - d) all of the above.

2. An international tourist is someone who travels in India on foreign passport for
 - a) a minimum period of 24 hours and a maximum period of six months.
 - b) a minimum period of one week and a maximum period of one month.
 - c) a minimum period of one week and a maximum period of one year.
 - d) none of the above.
3. Tourism is the sum of the phenomena and relationship arising from the interaction of
 - a) tourists
 - b) business suppliers
 - c) host governments
 - d) all of the above
4. Travel involving residents of a country travelling within the country
 - a) Inbound tourism
 - b) Outbound tourism
 - c) Domestic tourism
 - d) Foreign tourism
5. An opportunity to experience the distinct characteristics of varied traditions is provided through
 - a) Foreign tourism
 - b) Cultural tourism
 - c) Adventure tourism
 - d) Natural tourism
6. Following is a social effect of tourism
 - a) Crowding and congestion
 - b) High local property prices
 - c) Threat to water supply
 - d) Promote conservation of wildlife

7. Same day visits to a place without spending the night
 - a) Tourist
 - b) Visitor
 - c) Excursionist
 - d) Traveller
8. Adventure is excitement and willingness to do
 - a) New things
 - b) New and unusual things.
 - c) New, unusual and rather dangerous things.
 - d) None of the above.
9. Travel to other countries for receiving health services
 - a) Medical tourism
 - b) Health tourism
 - c) Both of the above
 - d) None of the above
10. The three elements of eco-tourism are
 - a) Nature, tourism and local communities
 - b) Nature, government and tourist
 - c) Economy, government and society
 - d) Economy, tourist and community
11. An organisation which buys individual travel components, combines them into a package and sells them at a price
 - a) Producer
 - b) Manufacturer
 - c) Wholesaler
 - d) Tour operator
12. Tourism can help
 - a) To establish the economy
 - b) Solve the unemployment problem
 - c) Contribute to the development of social understanding
 - d) All of the above

13. The person who first greets the visitor upon arrival at the lobby of the hotel

- a) Front desk clerk
- b) Hotel manager
- c) Lodge operator
- d) Tour operator

14. Capsule hotel was first opened in

- a) London
- b) Japan
- c) Greece
- d) India

15. Technology in tourism provides

- a) Online booking and planning.
- b) Social connect with other travellers.
- c) Personalized experiences.
- d) All of the above.

C. Write short notes (any FIVE):

5 x 1 = 5 marks

1. National tourism policy
2. Five A's of tourism
3. Historical tourism
4. Water adventure activities
5. Scope of health tourism
6. Sustainable tourism
7. Technology in tourism
8. Uses of internet in tourism
9. Negative impact of tourism on environment
10. Meaning of tourism



Bc/BC/C4

2025

(FYUGP)

(2nd Semester)

COMMERCE

(MAJOR)

Paper : BC/C4

(Corporate Law)

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

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

1. (a) Define a company. Discuss the different types of companies under the Companies Act of 2013. 3+12=15

Or

- (b) Explain the various steps in the formation of a company. 15

2. (a) Define Memorandum of Association and Articles of Association. Explain the contents of Memorandum of Association. (3+3)+9=15

Or

- (b) Define prospectus. Explain the legal requirements of prospectus. 3+12=15

3. (a) Who is a director? Explain the different classifications of directors. 3+12=15

Or

- (b) Discuss the different kinds of company meetings. 15

4. (a) What do you understand by winding-up of a company? Explain the modes of winding-up of a company. 3+12=15

Or

- (b) What do you mean by whistle-blowing? Discuss the Vigil Mechanism (under Clause 49 of Listing Agreement of SEBI). 3+12=15

(3)

5. (a) Who is a depository participant?
Explain the rights and obligations of
depositories, participants, issuers and
beneficial owners. 3+12=15

Or

- (b) Discuss the enquiry and penalties
under the Depositories Act, 1996. 15

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2025

(FYUGP)

(2nd Semester)

COMMERCE

(MAJOR)

Paper : BC/C3

(Corporate Accounting)

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

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

1. (a) What do you mean by Bonus Share?
What are the advantages of issue of
bonus share? Explain the procedure for
issuing of bonus share. 4+6+5=15

Or

- (b) B Ltd. issued 10000 shares of ₹ 100 at
₹ 120. Amount payable there on as
under :

On Application—₹ 20

On Allotment—₹ 50

(including premium)

(2)

On First Call—₹ 30

On Final Call—₹ 20

All the shares were subscribed by the public. All the shares were allotted. All calls were made and money received in full except on 100 shares of Mr. X on both calls and 200 shares of Mr. Y in last call. All unpaid shares were forfeited after legal formalities. Forfeited shares were re-issued at ₹ 90 each.

Pass Journal Entries in the book of company and support with a Balance Sheet.

15

2. (a) Define goodwill. Why is there need for the valuation of goodwill? Discuss the various methods of calculating goodwill.

2+3+10=15

Or

- (b) Following is the Trial Balance of ABC Ltd. as on 31st March, 2023 :

<i>Dr. Balances</i>	₹
Opening Stock	1,50,000
Purchases	3,80,000
Wages	60,000
Carriages	2,000
Furniture	25,000

<i>Dr. Balances</i>	₹
Salaries	12,000
Rent	15,000
Trade Expenses	11,000
Sundry Debtors	54,000
Plant and Machinery	12,00,000
Cash at Bank	21,500
Patents	9,000
Bills Receivable	14,000
Bad Debts	6,500
Discount Allowed	8,000
	<u>19,68,000</u>

<i>Cr. Balances</i>	
Equity Share Capital	5,00,000
Purchase Return	10,000
Sales	11,50,000
Discount	6,300
Surplus A/c	1,70,000
Sundry Creditors	33,700
General Reserve	82,000
Bills Payable	13,000
Provision for Doubtful Debts	3,000
	<u>19,68,000</u>

Additional Information :

- (i) Stock on 31st March, 2023—
₹ 2,00,000

(ii) Depreciate Plant and Machinery at 12%, Furniture at 10% and Patents at 20%

(iii) Provide income tax @ 30%

Prepare Statement of Profit & Loss for the year ended 31st March, 2023 and Balance Sheet as on that date. 7+8=15

3. (a) What is Amalgamation? What is Amalgamation in the nature of 'merger'? Distinguish between Amalgamation in the nature of 'merger' and Amalgamation in the nature of 'purchase'. 2+3+10=15

Or

- (b) The Z Ltd. went into voluntary liquidation on 31st December, 2024. The balances in its books on that date were as below :

	₹		₹
Share Capital :		Land & Buildings	2,50,000
Authorized &		Plant & Machinery	6,25,000
Subscribed :		Patents	1,00,000
5000, 6% Cumulative		Stock	1,37,500
Preference Shares		Sundry Debtors	2,75,000
of ₹ 100 each,		Cash at Bank	75,000
fully paid	5,00,000	Surplus A/c	
2500 Equity Shares		(Negative	
of ₹ 100 each,		Balance)	3,00,000
₹ 75 paid	1,87,500		

(5)

	₹	₹
7500 Equity Shares of ₹ 100 each, ₹ 60 paid	4,50,000	
5% Mortgage Debenture	2,50,000	
Interest Outstanding	12,500	
Creditors	3,62,500	
	<u>17,62,500</u>	<u>17,62,500</u>

The liquidator is entitled to a commission of 3% on all assets realized except cash and 2% on amounts distributed among unsecured creditors other than preferential creditors.

Creditors include preferential creditors ₹ 37,500 and a loan for ₹ 1,25,000 secured by a mortgage on Land & Buildings. The preference dividends were in arrears for two years. The assets realized were as follows :

	₹
Land & Buildings	3,00,000
Plant & Machinery	5,00,000
Patents	75,000
Stock	1,50,000
Sundry Debtors	2,00,000

The expenses of liquidation amounted to ₹ 27,250

Prepare the Liquidator's Final Statement of Account.

15

4. (a) What is holding company? State the conditions under which a company controls the other company. How is Consolidated Balance Sheet prepared?
4+5+6=15

Or

- (b) From the Ledger Balances as at 31st March, 2025 and information given below, prepare Consolidated Balance Sheet : 15

Cr.	<i>H Ltd.</i>	<i>S Ltd.</i>	Dr.	<i>H Ltd.</i>	<i>S Ltd.</i>
	₹	₹		₹	₹
Share Capital of ₹ 10 fully paid	10,00,000	2,00,000	Sundry Assets	8,00,000	1,20,000
Surplus A/c	4,00,000	1,20,000	Stock	6,10,000	2,40,000
Reserve	1,00,000	60,000	Debtors	1,30,000	1,70,000
Creditors	2,00,000	1,20,000	Bills		
Bills Payable	—	30,000	Receivable	10,000	—
			Shares in S Ltd. 15000 at cost	1,50,000	—
	<u>17,00,000</u>	<u>5,30,000</u>		<u>17,00,000</u>	<u>5,30,000</u>

Additional Information :

- (i) All the profits of S Ltd. have been earned since the shares were acquired by H Ltd., but there was already Reserve of ₹ 60,000 at that date

(ii) The bills accepted by S Ltd. ₹ 10,000 are in favour of H Ltd.

(iii) Sundry Assets of S Ltd. are undervalued by ₹ 20,000

(iv) The Stock of S Ltd. includes ₹ 50,000 bought from S Ltd. at a profit to the latter of 25% on cost

5. (a) What are banking and non-banking companies? Discuss the differences between Balance Sheets of banking and non-banking companies. 5+10=15

Or

- (b) From the following information, prepare Profit & Loss A/c of Rural Development Bank Ltd. for the period ended on 31st March, 2025. Working should form part of your answer : 15

	₹ (in '000)
Interest on Loans	300
Interest on Fixed Deposits	275
Commission	10
Exchange and Brokerage	20
Salaries and Allowances	150
Discount on Bills (Gross)	152
Interest on Temporary Overdrafts in Current A/c	30

	₹ (in '000)
Interest on Cash Credits	240
Interest on Saving Bank Deposit	87
Postage, Telegram and Stamps	10
Printing & Stationery	20
Sundry Expenses	10
Rent	15
Taxes and Licences	10
Audit Fees	10

Additional Information :

- (i) Rebate on Bills discounted—
₹ 30,000
- (ii) Salary of Managing Director—
₹ 30,000
- (iii) Bad Debts—₹ 40,000
- (iv) Provision for Income Tax is to be
made @ 55%
- (v) Interest of ₹ 4,000 on Doubtful
Debts was wrongly credited to
Interest on Loan A/c
- (vi) Provide ₹ 15,000 as dividend

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Ba/EC2.M2

2 0 2 5

(FYUGP)

(2nd Semester)

ECONOMICS

(MINOR)

Paper : EC2.M2

(Introductory Macroeconomics)

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

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

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Define macroeconomics. Discuss its nature and importance. 2+8=10
2. Explain with suitable diagram the circular flow of income in two-sector model. 10

(2)

UNIT—II

3. "Supply creates its own demand." Critically examine this statement. 7+3=10
4. "The intersection of the aggregate supply and demand function determines the equilibrium level of output and employment." Discuss. 10

UNIT—III

5. Define money. Explain the various functions of money. 2+8=10
6. Define monetary policy. Discuss the policies and methods adopted by the central bank to control credit creation of a country. 2+8=10

UNIT—IV

7. What is inflation? Explain its types and causes. 2+8=10
8. Discuss the consequence of price rise. 10

UNIT—V

9. "Balance of payment always balance."
Explain the equilibrium and disequilibrium in
the balance of payment. 10
10. What are the causes of an adverse BoP?
Discuss the measures to correct balance of
payment disequilibrium. 5+5=10

Subject Code : Ba/EC2.M2

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To be filled in by the Candidate

BA / BSc / BCom / BBA / BCA
2nd Semester End Term
Examination, 2025 (FYUGP)

Subject

Paper

INSTRUCTIONS TO CANDIDATES

1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.
2. This paper should be **ANSWERED FIRST** and submitted within 1 (one) Hour of the commencement of the Examination.
3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.

Signature of
Scrutiniser(s)

Signature of
Examiner(s)

Booklet No. A 1742

Date Stamp 09 MAY 2025

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To be filled in by the
Candidate

BA / BSc / BCom / BBA / BCA
2nd Semester End Term
Examination, 2025 (FYUGP)

Roll No.

Regn. No.

Subject

Paper

DESCRIPTIVE TYPE

Booklet No. B

Signature of
Invigilator(s)



2025
(FYUGP)
(2nd Semester)

ECONOMICS
(MINOR)

Paper : EC2.M2

(**Introductory Macroeconomics**)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

SECTION—I

(Marks : 15)

Choose the correct answer and put a Tick (✓) mark in the brackets provided : 1×15=15

1. The term 'macro' in economics was first coined by

- (a) Edward Shapiro ()
- (b) Ragnar Frisch ()
- (c) Alfred Marshall ()
- (d) J. M. Keynes ()



2. The difference between GNP and NNP equals

- (a) indirect taxes ()
- (b) subsidies ()
- (c) depreciation cost ()
- (d) transfer payments ()

3. A household sector in two-sector model is essentially a unit of

- (a) consumption ()
- (b) production ()
- (c) investment ()
- (d) All of the above ()

4. Which of the following is not the assumption of Say's law of market?

- (a) Existence of full employment ()
- (b) Full utilization of resources ()
- (c) Neutral role of money ()
- (d) Importance of investment ()

5. In Keynesian theory, employment and output is determined by

- (a) production function ()
- (b) demand and supply function ()
- (c) effective demand ()
- (d) saving investment ()

6. Effective demand is associated with the name of

- (a) A. Marshall ()
- (b) J. M. Keynes ()
- (c) Edgeworth ()
- (d) A. C. Pigou ()

7. Cash balance approach in quantity theory emphasizes on

- (a) money as a medium of exchange ()
- (b) money as a store of value ()
- (c) money as a measure of value ()
- (d) money as transfer of value ()

8. Which of the following is a qualitative or selective method of credit control by the central bank?

- (a) Bank rate policy ()
- (b) Open market operations ()
- (c) Cash reserve ratio ()
- (d) Rationing of credit ()

9. The supply of money is a

- (a) flow variable ()
- (b) stock variable ()
- (c) Both (a) and (b) ()
- (d) Neither (a) nor (b) ()

10. When price and unemployment increases simultaneously, it is

- (a) inflation ()
- (b) deflation ()
- (c) stagflation ()
- (d) hyper-inflation ()

11. An increase in demand is more likely lead to demand pull inflation

(a) if aggregate supply is completely elastic ()

(b) if aggregate supply is completely inelastic ()

(c) if aggregate supply is moderately elastic ()

(d) if aggregate supply is unitary elastic ()

12. Deflation is likely to occur when

(a) the economy is experiencing high levels of unemployment ()

(b) the central bank increases the money supply ()

(c) there is decrease in aggregate demand ()

(d) there is an increase in government spending ()

13. The balance of payments of a country is in equilibrium when the

- (a) demand for the domestic currency is equal to its supply ()
- (b) demand for the domestic currency is the highest ()
- (c) demand for the domestic currency is the lowest ()
- (d) demand as well as supply of the domestic currency are the highest ()

14. Balance of payment uses the _____ system of accounting.

- (a) single entry ()
- (b) double entry ()
- (c) cash basis ()
- (d) accrual basis ()

15. In money approach to balance of payments, the demand for money is stable in

- (a) long-run ()
- (b) short-run ()
- (c) very short period ()
- (d) All of the above ()

(7)

SECTION—II

(Marks : 10)

Write short notes on any *five* of the following : $2 \times 5 = 10$

1. National Income

2. Classical Theory of Employment

3. Functions of Money

4. Monetary Multipliers

5. Hyperinflation

6. Components of BoP

7. Balance of Trade
