

Exam. Code : 108505

Subject Code : 2836

B.Com. 5th Semester

ENGLISH COMPULSORY

Paper-BCG-501

Time Allowed—3 Hours]

[Maximum Marks—50

Note : All questions are compulsory.

SECTION-A

Note : Provide very short answer, attempt any **five**, each carries **2** marks.

1. (i) Historical context of All My Sons. Discuss.
(ii) What is Jim's role in the play ?
(iii) All My Sons is often described as a critique of the American Dream. Discuss this proposition.
(iv) Central Idea of the poem 'In Memoriam'.
(v) Theme of the poem Dover Beach.
(vi) Theme of "Night of Scorpion". 5×2=10

SECTION-B

2. Attempt any **two** questions :
 - (i) All My Sons is about a man who makes a profit at the expense of his responsibility to society. Does this raise any issues that are still relevant today ?
 - (ii) All My Sons shows the influence of ancient Greek drama. How is this influence evident ?

- (iii) Discuss the theme of compromise, giving three characters as examples. 6×2=12

3. Attempt any **two** questions :

- (i) Central Idea of the poem The World is Too Much With Us.
 (ii) Theme of the poem "False Religion".
 (iii) Tone and style of "Do not Go Gentle into that Good Night". 6×2=12

SECTION-C

4. Explain the following stanza with reference to the context.

She walks in beauty, like the night
 Of cloudless climes and starry skies;
 And all that's best of dark and bright
 Meet in her aspect and her eyes :
 Thus mellowed to that tender light
 Which heaven to gaudy day denies.

OR

Discuss the effects of World War II on these characters :
 Joe/Kate/Ann/Chris/George/Frank 8

5. Write an application for the Post of Manager in Multinational Company.

OR

Write a letter to the Editor of a Newspaper about the Noise Pollution in your village. 8

Exam. Code : 108505

Subject Code : 2837

B.Com. Semester—V

PUNJABI COMPULSORY

Paper—BCG—502 (i)

Time Allowed—3 Hours]

[Maximum Marks—50

ਨੋਟ : ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ।

1. ਨਿਮਨ ਲਿਖਤ ਵਿੱਚੋਂ ਕਿਸੇ ਇੱਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਲਿਖੋ :

(1) ਹਲਵਾਹ

(2) ਇਕ ਸਧਾਰਨ ਆਦਮੀ। 10

2. ਹੇਠ ਲਿਖਿਆਂ ਵਿੱਚੋਂ ਕਿਸੇ ਇੱਕ ਰੇਖਾ ਚਿੱਤਰ ਦਾ ਸਾਰ ਆਪਣੇ ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ :

(1) ਰੇਖਾ ਚਿੱਤਰ ਗੰਡਾ ਸਿੰਘ ਦਾ ਸਾਰ ਆਪਣੇ ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ।

(2) ਰੇਖਾ ਚਿੱਤਰ ਨਿੱਕੀ ਕਹਾਣੀ ਦਾ ਬਾਦਸ਼ਾਹ ਦਾ ਸਾਰ ਲਿਖੋ।

10

3. ਹੇਠ ਲਿਖਿਆਂ ਵਿੱਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਉੱਪਰ ਪੈਰਾ ਰਚਨਾ ਲਿਖੋ :

(1) ਸੋਸ਼ਲ ਮੀਡੀਆ

(2) ਸੂਚਨਾ ਤਕਨਾਲੋਜੀ

(3) ਆਵਾਜ਼ ਪ੍ਰਦੂਸ਼ਣ।

5

4. We do not usually associate a subject like Political economy with literature, but when Adam Smith in his wealth of nations describe certain processes in factories his style warm up and become literature or near literature. Plato's interests were Philosophical yet his writing are first class literature. Berkeley's Philosophical writing is marked by sensitive literary style politics or political science does not at first sight suggest literature. But Burke's Political Speeches are distinguished by all the embellishment of literature. 5

5. ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰੀ ਬਾਰੇ ਵਿਸਥਾਰ ਸਹਿਤ ਲਿਖੋ। 10

6. ਹੇਠ ਲਿਖੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ :

- (1) ਸ਼ਹਾਬਦੀਨ ਪਾਤਰ ਬਾਰੇ ਕੀ ਜਾਣਦੇ ਹੋ ?
- (2) ਕੁਲਫੀ ਕਹਾਣੀ ਅੰਤ ਵਿੱਚ ਕੀ ਸੁਨੇਹਾਂ ਦਿੰਦੀ ਹੈ ?
- (3) ਸਫੈਦ ਪੋਸ਼ ਨੂੰ ਇੱਕ ਅਦਭੁਤ ਕਹਾਣੀ ਕਿਉਂ ਆਖਿਆ ਗਿਆ ਹੈ ?
- (4) ਲੇਖਕ ਦੀ ਸ. ਗੰਡਾ ਸਿੰਘ ਨਾਲ ਪਹਿਲੀ ਮਿਲਣੀ ਕਿਵੇਂ ਹੋਈ ?
- (5) ਨੌਰਾਂ ਰਿਚਰਡਜ਼ ਨੂੰ ਨਾਟਕ ਦੀ ਨੱਕੜ ਦਾਦੀ ਕਿਉਂ ਕਿਹਾ ਗਿਆ ਹੈ ? 10

Exam. Code : 108505

Subject Code : 2838

B.Com. Semester—V

MANAGEMENT ACCOUNTING

Paper—BCG-503

Time Allowed—3 Hours]

[Maximum Marks—50

Notes :— (i) The paper has three sections A, B and C.

(ii) Section A comprises of **twelve** questions of 1 mark each. Students are to attempt any **ten** questions.

(iii) Section B comprises of **four** questions of **10** marks each. Students are to attempt any **two** questions.

(iv) Section C comprises of **four** questions of **10** marks each. Students are to attempt any **two** questions.

SECTION—A

1. (i) Define Management Accounting
- (ii) Stock turnover ratio
- (iii) Advantages of financial analysis
- (iv) Fund flow v/s Cash flow statement
- (v) Give three examples of non-current accounts
- (vi) Differentiate between net profit and contribution margin.

(vii) M/s R & Co. provides the following information :

Equity share capital — Rs. 3,00,000

9% Preference share capital — Rs. 1,00,000

Reserves and surplus — Rs. 50,000

10% Debentures — Rs. 2,00,000

Long term loans — Rs. 25,000

Current liabilities — Rs. 2,25,000

You are required to calculate Debt-Equity Ratio.

(viii) The following figures are extracted from books of XYZ Ltd. for the year ended 31-3-2015 :

P/V Ratio 30%

Margin of Safety Rs. 2,40,000 (40% of Sales)

Calculate (a) Break-even sales

(b) Net Profit on sales of Rs. 9,00,000.

(ix) From the following information calculate Price Earning Ratio (P/E ratio) of Imperx Ltd.

Number of equity shares of Rs. 10 each fully paid Rs. 1,00,000

Profit available for equity shareholders Rs. 4,00,000

Market price per equity share Rs. 100

(x) A machine manufacturing company finds that while it costs Rs. 12.00 each to make a component P-50, the same is available in the market at Rs. 11.00, with an assurance of continued supply. The breakdown of cost is :

Direct materials	Rs. 4.25 each
Direct labour	Rs. 3.75 each
Other variables	Rs. 2.00 each
Depreciation and other fixed cost	Rs. 2.00 each
Total	Rs. 12.50 each

(a) Should you make or buy ?

(b) What would be your decision if the supplier offers the component at Rs. 9.85 each ?

(xi) From the following information, prepare a comparative Balance Sheet of J Ltd :

Particulars	31.3.2016 (Rs.)	31.3.2015 (Rs.)
I. Equity and Liabilities		
<i>Shareholder's funds</i>		
Share Capital	1,50,000	1,00,000
Reserve and Surpluses	1,00,000	1,00,000
<i>Non Current Liabilities</i>		
Long term loans	80,000	20,000
<i>Current Liabilities</i>	50,000	30,000
Total	3,80,000	2,50,000

Particulars	31.3.2016 (Rs.)	31.3.2015 (Rs.)
II. Assets		
<i>Non Current Assets</i>	3,00,000	2,00,000
Fixed Assets		
<i>Current Assets</i>	80,000	50,000
Total	3,80,000	2,50,000

(xii) Calculate fund from operation from the information given below as on 31.3.2016 :

- (1) Net profit for the year ended 31.3.2016 is Rs. 6,50,000.
- (2) Gain on sale of buildings Rs. 35,500.
- (3) Goodwill appears in the books at Rs. 1,80,000, out of that 10% has been written off during the year.
- (4) Old machinery worth Rs. 8,000 has been sold for Rs. 6,500 during the year.
- (5) Rs. 1,25,000 have been transferred to reserve fund.
- (6) Depreciation has been provided during the year on machinery at 20% whose value is Rs. 6,50,000.

SECTION—B

2. Discuss the nature and scope of Management Accounting. Also differentiate it from Financial Accounting.
3. What is meant by Cash Flow Statement ? How is it prepared ? Also differentiate it from Fund Flow Statement.

4. From the following balance sheets of K Ltd., prepare a statement of changes in working capital and fund flow statement for the year 2015 :

Liabilities	1.1.2015 (Rs.)	31.12.2015 (Rs.)
Share Capital	3,00,000	3,50,000
General Reserve	1,00,000	1,50,000
Profit & Loss A/c	60,000	70,000
Debentures	1,50,000	2,50,000
Provision for Depreciation on machinery	90,000	1,30,000
Sundry Creditors	75,000	1,10,000
Bills payable	10,000	15,000
	7,85,000	10,75,000
Assets	1.1.2015 (Rs.)	31.12.2015 (Rs.)
Cash	1,20,000	1,30,000
Stock	40,000	55,000
Debtors	80,000	1,90,000
Investment	30,000	80,000
Machinery	4,10,000	5,40,000
Discount on issue of debentures	5,000	—
Goodwill	1,00,000	80,000
	7,85,000	10,75,000

During the year investments costing Rs. 30,000 were sold for Rs. 28,000 and a new machine was purchased for Rs. 45,000. The payment was made in fully paid shares.

5. From the following details, you are required to find out :

- (a) Gross profit; (b) Purchases; (c) Opening Stock; (d) Closing Stock; (e) Debtors; (f) Creditors; (g) Fixed Assets.

- (1) Stock velocity = 6 times
- (2) Capital Turnover Ratio
(Cost of Goods Sold/Capital) = 2 times
- (3) Fixed Assets Turnover Ratio
(Cost of Goods Sold/Fixed Assets) = 4 times
- (4) Gross Profit Ratio = 20%
- (5) Debtor's Velocity = 2 months
- (6) Creditor's Velocity = 73 days

The Gross Profit was Rs. 60,000. Reserve and surplus amount to Rs. 20,000. Closing stock was Rs. 5,000 in excess on opening stock.

SECTION—C

6. What do you mean by Marginal Costing ? State the advantages of Marginal Costing over Absorption Costing. Also mention the limitations of Marginal Costing.
7. Write a detailed note on Activity Based Costing.
8. Books of ABC Ltd. presents the following information for the year 2015 :

	First half	Second half
Sales	8,10,000	10,26,000
Profit earned	21,600	64,800

You are required to calculate the following assuming that fixed costs remained the same for both the periods :

- (1) P/V ratio
 - (2) Fixed cost
 - (3) The amount of profit/loss when sales are Rs. 6,48,000.
 - (4) The amount of sales required to earn profit of Rs. 1,08,000.
9. The following particulars are obtained from costing records of a factory.

	Product A (per unit) (Rs.)	Product B (per unit) (Rs.)
Selling Price	200	500
Material (Rs. 20 per litre)	40	160
Labour (Rs. 10 per hour)	50	100
Variable Overhead	20	40

Total Fixed Overheads — Rs. 15,000

Comment on the profitability of each product when :

- (a) raw material is in short supply;
- (b) production capacity is limited;
- (c) sales quantity is limited;
- (d) sales value is limited;
- (e) only 1,000 litres of raw material is available for both the products in total and maximum sales quantity of each product is 300 units.

Exam. Code : 108505

Subject Code : 2839

B.Com. 5th Semester

COST ACCOUNTING

Paper-BCG-504

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION-A

Note : Attempt any **ten** questions out of the following
twelve questions. Each question carries **1** mark.

1. Explain :

- (i) Advantages of cost accounting
- (ii) Differentiate between allocation and apportionment
- (iii) Functions of store keeping
- (iv) Components of labour cost
- (v) Classification of overheads according to functions
- (vi) Need for reconciliation of cost accounts and financial accounts
- (vii) P/V ratio
- (viii) Idle time variance
- (ix) Cost plus contracts
- (x) Feature of unit costing
- (xi) Fixed budget vs. flexible budget
- (xii) Normal and abnormal wastage.

SECTION-B

Note : Attempt any **two** questions out of the following **four** given questions. Each question carries **10** marks.

2. Differentiate between financial accounting and cost accounting. Give scope of cost accounting.
3. How is conventional allocation of common cost done ? How it is different from Activity based costing criteria ?
4. A company manufacturing two products furnishes the following data for a year :

Product	Annual output (units)	Total machine hours	Total number of purchase orders	Total number of set ups
A	5,000	20,000	160	20
B	60,000	1,20,000	384	44

The annual overheads are as under :

Volume related activity costs Rs. 5,50,000

Set up related cost Rs. 8,20,000

Purchase related cost Rs. 6,18,000

You are required to calculate the cost per unit of each of Products A and B based on :

- (a) Traditional method of charging overheads
- (b) Activity based costing method.

5. A factory turns out two products A and B; the cost of material and labour is as follows :

	A (Rs.)	B (Rs.)
Material per unit	12.50	7.5
Direct wages per unit	10	6

Works overhead is charged at 100% of wages and office overhead at 25% of works cost. 200 units of A and 500 units of B were produced and sold at Rs. 50 and Rs. 30 per unit respectively, there being no opening and closing stocks.

If actually the works expenses amounted to Rs. 4,800 and office expenses to Rs. 4,200 reconcile the results shown by cost accounts and financial accounts.

SECTION-C

Note : Attempt any **two** questions out of the following **four** given questions. Each question carries **10** marks.

6. What is budgetary control ? Explain different types of budgets.
7. Differentiate between process costing and job costing. Give features of process costing.
8. (a) The standard cost of a certain chemical mixture is :
 40% Material A @ Rs. 20 per kg.
 60% Material B @ Rs. 30 per kg.
 Standard loss of 10% is expected in production.
 During the period; there is used :
 90 Kgs Material A at cost of Rs. 18 per Kg.
 110 Kgs Material A at cost of Rs. 34 per Kg.
 The weight produced is 182 Kgs of good production.
 Calculate and present :
 (i) Material Cost variance
 (ii) Material Price variance
 (iii) Material Mix variance
 (iv) Material Yield variance.

- (b) The following data are available from the record of S.T. Co. Ltd. for the year ended 31st March 2007.

Sales : Rs. 40,000

Variable Cost : Rs. 20,000

Fixed Cost : Rs. 12,000

You are required to :

- (a) Calculate the P/V Ratio, BEP and Margin of Safety at this level.
- (b) Calculate the effect of 10% increase in sales price.

Calculate the effect of 10% decrease in sales price.

9. M/s Deep undertook a contract for Rs. 3,00,000 on April 2010 and completed the same on 30th June 2012. You are given the following information for the contract :
2010-11 : Materials issued Rs. 40,000, Wages Rs. 20,000, Other direct charges Rs. 10,000, cost of special plant Rs. 80,000. On 31st March, 2011 Material on site Rs. 4,000 and work certified Rs. 70,000.
2011-12 : Materials issued Rs. 70,000, Wages Rs. 50,000, Other direct charges Rs. 5,000. On 31st March, 2012 materials on site Rs. 10,500, work certified this year Rs. 1,55,000. Work completed but uncertified Rs. 25,000.
2012-13 : Materials issued Rs. 5,000, Wages Rs. 12,500, Other direct charges Rs. 1,200. On 30th June, 2012 materials returned to store Rs. 1,000. Plant was returned to store at a value ascertained after charging 10% depreciation annually on the original cost. 80% of the value of work certified was received in cash every year. Prepare Contract account, Contractee's account and work in progress account for each year.

Exam. Code : 108505

Subject Code : 2840

B.Com. 5th Semester

OPERATIONS RESEARCH

Paper—BCG-505

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

Note :— Attempt any *ten* parts. Each part carries 1 mark.

1. (a) Define operations research and discuss its limitations.
- (b) Write down assumptions of queueing theory.
- (c) Define two person zero sum game.
- (d) Explain assumptions of L.P.P. giving examples.
- (e) What is an unbalanced transportation problem ?
- (f) Discuss cost model of queueing theory.
- (g) Explain the various types of floats.
- (h) What do you mean by prohibited routes in assignment problems ?
- (i) Write general L.P.P. model.

- (j) "A game refers to a situation of business conflict." Comment on the situation.
- (k) Discuss the importance of artificial variables.
- (l) What do you understand by travelling salesman problem ? Discuss its applications.

SECTION—B

Note :— Attempt any *two* questions . Each question carries 10 marks.

2. Each month a store owner can spend at most Rs. 1,00,000 on Products A and B. One unit of Product A costs the store owner Rs. 1,000 and one unit of Product B costs him Rs. 1,500. Each unit of Product A is sold for a profit of Rs. 400 while each unit of Product B is sold for a profit of Rs. 700. The store owner estimates that at least 15 units of Product A but not more than 80 are sold each month. He also estimates that the number of units of Product B sold is at the most half the Product A. How many units each of Product A and Product B should be sold in order to maximize the profit ? 10

3. (a) What is meant by a transportation problem ? Discuss North West Corner Method and Least Square Method of initial solution giving suitable examples.
- (b) Explain Hungarian method of assignment problems giving suitable example. 5,5

4. Define linear programming. Discuss its applications in various functional areas quoting examples from real life. 10
5. Five workers are available to do five different jobs. From past records, the time (in hours) that each worker takes to do a job is known and is given in the following matrix :

Men	Jobs				
	I	II	III	IV	V
A	2	9	2	7	1
B	6	8	7	6	1
C	4	6	5	3	1
D	4	2	7	3	1
E	5	3	9	5	1

Find the assignment of workers to jobs that will minimize the total time taken. 10

SECTION—C

Note :— Attempt any *two* questions . Each question carries 10 marks.

6. The rate of arrival of customers at a bank counter follows Poisson distribution, with an average time of 10 minutes between one customer and the next. The duration of a phone call is assumed to follow exponential distribution, with mean time of 3 minutes.

- What is traffic intensity ?
- What is the probability that a person arriving at bank will have to wait ?
- What is the average length of the non-empty queues that form from time to time ?
- What is the average a customer spends in the system ?
- Bank will install a second counter when it is convinced that the customers would expect waiting for at least 3 minutes for their turn. By how much time should the flow of customers increase in order to justify a second counter ? $2 \times 5 = 10$

7. Solve the following game :

Player A	Player B					
	I	II	III	IV	V	VI
1	4	2	0	2	1	1
2	4	3	1	3	2	2
3	4	3	7	-5	1	2
4	4	3	4	-1	2	2
5	4	3	3	-2	2	2

10

8. (a) "The two-person, zero-sum game is unrealistic." Elucidate the statement bringing out the limitations of game theory, if any.
- (b) Draw the Network Diagram and determine the critical path and duration of the project (in days) :

Activity	Duration (days)	Predecessor(s)
A	2	—
B	3	—
C	4	A,B

Activity	Duration (days)	Predecessor(s)
D	5	C
E	2	D
F	3	D
G	4	E
H	2	F
I	2	G,H

5,5

9. The data for a PERT network is given in the following table :

Activity nodes (i-j)	Time duration (days)		
	Optimistic	Most likely	Pessimistic
1—2	2	4	6
1—3	6	6	6
1—4	6	12	24
2—3	2	5	8
2—5	11	14	28
3—4	15	24	45
3—6	3	6	9
4—6	9	15	27
5—6	4	10	16

- (i) Draw a network and estimate the earliest and latest event times for all nodes and hence derive critical path.

- (ii) Estimate the expected duration of the project and corresponding variance.
- (iii) What is the probability that the project duration will exceed 60 days ?
- (iv) What is the chance of completing the project between 45 and 54 days ?
- (v) What is the probability of completing the project within 30 days ?

2×5=10

Exam. Code : 108505

Subject Code : 2841

B.Com. 5th Semester

BCG-502 (ii) : MUDHLI PUNJABI

Time Allowed—3 Hours]

[Maximum Marks—50

ਭਾਗ—ੳ

ਨੋਟ : ਹੇਠ ਲਿਖਿਆਂ ਵਿੱਚੋਂ ਕੋਈ ਦਸ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 30-40 ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ :

- (1) ਗੁਰੂ ਹਰਗੋਬਿੰਦ ਸਾਹਿਬ ਜੀ ਨੂੰ ਬੰਦੀ ਕਿਸ ਨੇ ਅਤੇ ਕਿੱਥੇ ਬਣਾਇਆ ?
- (2) ਅਕਾਲ ਤਖਤ ਦੇ ਮਹੱਤਵ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦਿਉ।
- (3) ਕਿਸ ਗੁਰੂ ਨੂੰ 'ਹਿੰਦ ਦੀ ਚਾਦਰ' ਕਿਹਾ ਜਾਂਦਾ ਹੈ ਅਤੇ ਕਿਉਂ ?
- (4) ਗੁਰੂ ਗੋਬਿੰਦ ਸਿੰਘ ਜੀ ਦੇ ਸਾਹਿਬਜ਼ਾਦਿਆਂ ਦੇ ਨਾਂ ਲਿਖੋ।
- (5) ਗੁਰੂ ਗੋਬਿੰਦ ਸਿੰਘ ਜੀ ਦੇ ਬਚਪਨ ਦਾ ਨਾਂ ਅਤੇ ਮਾਤਾ-ਪਿਤਾ ਦੇ ਨਾਂ ਦੱਸੋ।
- (6) ਰੁੱਤਾਂ ਨਾਲ ਸੰਬੰਧਿਤ ਮੇਲਿਆਂ ਬਾਰੇ ਸੰਖੇਪ ਜਾਣਕਾਰੀ ਦਿਉ।
- (7) ਸਰਾਪ ਕਦੋਂ ਅਤੇ ਕਿਉਂ ਮਨਾਏ ਜਾਂਦੇ ਹਨ ?
- (8) ਪੰਜਾਬੀ ਲੋਕ-ਗੀਤਾਂ ਦੇ ਰੂਪਾਂ ਦੇ ਨਾਂ ਲਿਖੋ।
- (9) ਘੋੜੀਆਂ ਕਦੋਂ ਗਾਈਆਂ ਜਾਂਦੀਆਂ ਹਨ ? ਇਕ ਉਦਾਹਰਣ ਵੀ ਦਿਉ।

- (10) ਭੰਗੜੇ ਵਿੱਚ ਕਿਹੜੇ-ਕਿਹੜੇ ਸਾਜ਼ ਵਰਤੇ ਜਾਂਦੇ ਹਨ ?
- (11) ਗਿੱਧੇ ਦੀ ਕੋਈ ਇੱਕ ਬੋਲੀ ਲਿਖੋ।
- (12) ਲੂਣਾ ਨੇ ਪੂਰਨ ਉੱਤੇ ਝੂਠੀ ਤੋਹਮਤ ਕਿਉਂ ਲਾਈ ?
- (13) ਹੀਰ ਕਿੱਥੋਂ ਦੀ ਰਹਿਣ ਵਾਲੀ ਸੀ ? ਉਸ ਦੇ ਪਿਤਾ ਦਾ ਨਾਂ ਦੱਸੋ।
- (14) ਸਹਿਤੀ ਕੌਣ ਸੀ ?
- (15) ਸੋਹਣੀ ਨਾਲ ਕਿਸ ਨੇ ਕੀ ਧੋਖਾ ਕੀਤਾ ? $10 \times 2 = 20$

ਭਾਗ—ਅ

ਨੋਟ : ਹੇਠ ਲਿਖਿਆਂ ਵਿੱਚੋਂ ਕੋਈ ਤਿੰਨ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 300-400 ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ :

- (1) ਸ੍ਰੀ ਗੁਰੂ ਹਰਗੋਬਿੰਦ ਸਾਹਿਬ ਜੀ ਦੀਆਂ ਨਵੀਆਂ ਨੀਤੀਆਂ ਦਾ ਕੀ ਪ੍ਰਭਾਵ ਪਿਆ ?
- (2) ਗੁਰੂ ਤੇਗ ਬਹਾਦਰ ਜੀ ਦੀ ਸ਼ਹਾਦਤ ਦਾ ਵਰਣਨ ਕਰੋ।
- (3) ਗੁਰੂ ਗੋਬਿੰਦ ਸਿੰਘ ਜੀ ਨੇ ਖਾਲਸਾ ਪੰਥ ਦੀ ਸਾਜਣਾ ਕਿਉਂ ਕੀਤੀ ?
- (4) ਪੰਜਾਬ ਦੇ ਮੇਲਿਆਂ ਦਾ ਵਰਣਨ ਕਰੋ।
- (5) ਪੰਜਾਬ ਦੇ ਲੋਕ ਨਾਚਾਂ ਬਾਰੇ ਵਿਸਤ੍ਰਿਤ ਜਾਣਕਾਰੀ ਦਿਉ।
- (6) 'ਸੋਹਣੀ ਮਹੀਂਵਾਲ' ਦੀ ਪ੍ਰੀਤ-ਕਥਾ ਬਾਰੇ ਵਿਸਥਾਰ ਸਹਿਤ ਲਿਖੋ।

$3 \times 10 = 30$

Exam. Code : 108505

Subject Code : 2844

B.Com 5th Semester

BCG-521 : BANKING SERVICES MANAGEMENT

Group-II

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION-A

Note :- Attempt only **ten** questions out of **twelve**. Each question carries **1** mark.

1. (a) Explain Cash Reserve Ratio.
- (b) Name five nationalised banks in India.
- (c) Discuss the importance of banking services.
- (d) Explain overdrafts.
- (e) Explain difference between term loans and demand loans.
- (f) What is letter of credit ?
- (g) Define NEFT.
- (h) Discuss difference between cheques and bills of exchange.
- (i) Discuss plastic money.
- (j) What is base rate ?
- (k) Discuss continuing guarantee.
- (l) Write note on dating of cheques.

SECTION-B

Note :- Attempt only **two** questions out of **four**. Each question carries **10** marks.

2. Define various money supply measures. What is the rationale for these different measures of money supply ?
3. Discuss the different intangible services provided by banks.
4. There are different types of institutions for granting agricultural loans and advances in India. Name these institutions and their special objectives and features.
5. Write notes on :
 - (a) Crop loans
 - (b) Term loans
 - (c) Export Import Bank.

SECTION-C

Note :- Attempt any **two** questions out of **four**. Each question carries **10** marks.

6. How are banking and banking companies defined in the Banking Regulation Act 1949 ? What are the forms of business that such 'Banking Co' may engage in besides the business of banking ?
7. Explain the conditions necessary for an instrument to be called cheque.
8. Define E-banking. Discuss the advantages and obstacles of E-banking.
9. Discuss the determinates of service quality in banks.

Exam. Code : 108505

Subject Code : 2845

B.Com. Semester—V

INSURANCE SERVICES MANAGEMENT

Paper—BCG-522

Time Allowed—3 Hours]

[Maximum Marks—50

Note :- Attempt any **ten** from Q. No. 1, each part carries 1 mark. Attempt any **two** from section B, each question carries 10 marks and attempt any **two** from section C, each question carries 10 marks.

SECTION—A

1. (i) Who is Agent ?
- (ii) What is Life Insurance ?
- (iii) What is Endorsement ?
- (iv) What is Gross Premium ?
- (v) What is underwriting ?
- (vi) What is proposal form ?
- (vii) What is surplus ?
- (viii) What is health insurance ?
- (ix) What is claim ?
- (x) Who is surveyor ?
- (xi) What is pension ?
- (xii) What is Indemnity ?

SECTION—B

2. What do you mean by life insurance ? Explain different documents required in life insurance.
3. Explain the training procedure to become an Agent.
4. What are the functions of an Agent ?
5. What are the different agency regulations ?

SECTION—C

6. How premium and bonuses are calculated ?
7. What is underwriting ? What is the need of underwriting ?
8. What is the impact of legislation and competition on pricing ?
9. Write short notes on :
 - (a) Market related policies
 - (b) Accounting Practices.

Exam. Code : 108505
Subject Code : 9024

B.Com. Semester—V (Old Sylb. 2016)

INDIRECT TAX LAWS

Paper—BCG-504

Time Allowed—3 Hours]

[Maximum Marks—50

Note :— Attempt any **ten** questions from Section—A. Attempt any **two** questions each from Sections B and C. Section—A carries ten marks. Sections B and C carry **20** marks each.

SECTION—A

2×5=10

1. Attempt any **ten** :

- (i) Form H.
- (ii) Manufacturing Vs. Processing.
- (iii) Taxable event under CEA 1944.
- (iv) Direct tax Vs. Indirect tax.
- (v) Goods of special importance under CST Act 1956.
- (vi) Explain the negative list of services.
- (vii) Deemed manufacture under CEA 1944.
- (viii) Meaning of Taxable territory under service tax.
- (ix) Form E—I and E—II.
- (x) Captive consumption.
- (xi) Basic condition for excise duty liability.
- (xii) Note on adjudicating authority.

SECTION—B

10×2=20

2. Distinguish between self-assessment and provisional assessment under CEA 1944.
3. (i) Discuss the advantages of VAT over traditional tax structure.
(ii) Discuss the cascading effect of VAT with the help of hypothetical example.
4. Explain the Valuation Rules under Central Excise Valuation Rules 2000. Discuss valuation Rules for job workers with example.
5. AB Electronics manufactures ovens and got an order for 7,500 ovens. For the order, the following were charged :
 - (1) Price per oven—Rs. 5,100
 - (2) Trade discount—7 % of 5,100
 - (3) Outward freight Rs. 5,000 and internal transportation Rs. 11,400.
 - (4) Bank commission for recovery of sales proceeds—Rs. 1,200.
 - (5) Special discount on purchase @ 5 %, if the buyer is ready to pay full payment as an advance. Buyer has paid advance for 1,500 ovens.
 - (6) Packing charges Rs. 20 per oven.
 - (7) Transit insurance premium—Rs. 3,000.

Calculate assessable value and excise duty @ 12.5 %.

SECTION—C

10×2=20

6. (i) Discuss the procedure of obtaining registration certificate under CST Act, 1956.
(ii) Discuss the principles determining categories of sale under CST Act, 1956.
7. What is service tax ? Discuss the provisions of service tax.
8. How will you determine taxable turnover under CST Act, 1956 ?
9. Calculate CST from the following information provided by Manish in the course of inter-state sale :

S.No.	Particulars	Amount (Rupees)
1	Value of goods purchased	10,000
2	Packing expenses	5,000
3	Freight (shown separately)	4,000
4	Freight (not shown separately)	1,200
5	Deposit for returnable containers	4,500
6	Quantity discount	4,300
7	Weighing charges	1,700

Manish has furnished Form C to his seller.