

VI. Read the passage and answer the questions given below :

A rank outsider has no place in the assessment of beauty of either personality or person. That is why any elaborate beauty Contest, with judges, fills me with wonderment. How can beauty be judged by means of tape and weighing machine ? Perception of beauty seems to be an entirely personal matter, peculiar to each individual and even to each country. This is the reason why we remain unmoved when we see in our newspapers photographs of beauty queens of other lands. What is beautiful in one country or in one part of the country may be viewed differently in another. Among certain aborigines piercing the upper lip and riveting on it several layers of metal discs is considered indispensable for any lady of social standing. In our part of the country nose-ornaments are very popular, and not so in the north; green eyes and red hair are probably considered masterly touches of nature in the West, while we think they handicap a girl's future.

Questions :

- (1) From which chapter the passage has been taken and name its author ?
- (2) Why does the narrator think that rank outsider cannot be the judge of beauty ?
- (3) What is considered indispensable by certain aborigines ?
- (4) Give meaning of the following words :

(a) Assessment	(b) Perception
(c) Viewed	(d) Indispensable

2×4=8

Exam. Code : 108502

Subject Code : 2765

B.Com. Semester—II

BCG-201 : ENGLISH COMPULSORY

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

I. Attempt **SIXTEEN** of the following questions :

Make a new sentence using the verb in brackets :

- (1) You know a lot of people. (seem)
- (2) That car has broken down. (appear)
- (3) They have solved the problem. (claim)

Put the verb into the correct form, 'to'... or 'for' :

- (4) We stopped _____ petrol.
- (5) You need a lot of experience _____ this job.
- (6) We'll need more time _____ make a decision.

Put the words in brackets in the correct order. All the sentences are questions :

- (7) (what time/coming/your friends/are)
- (8) (when/invented/the computer/was)
- (9) (why/this machine/doesn't/work)

Put in the/a/an :

- (10) Would you like apple ?
- (11) How often do you go to dentist ?
- (12) My sister has just got job in bank in Zurich.

Choose the correct form, with or without 'the' :

- (13) Women/The women live longer than men/the men.
 (14) I don't drink tea/the tea. I don't like it.
 (15) Who are people/the people in this photograph ?
 (16) All books/All the books on the top shelf belong to me.

Complete each sentence using ... who/whom/whose/where :

- (17) What's the name of the man _____ car you borrowed ?
 (18) A cemetery is a place _____ people are buried.
 (19) An orphan is a child _____ parents are dead.
 (20) The place _____ we spent our holidays was really beautiful. $1 \times 16 = 16$

SECTION—B

II. Attempt any **FOUR** of the following. Choose at least **TWO** from each prescribed text. The answer to each question should not exceed **5-20** sentences.

- (1) The author says in the story that the line was drawn at the Kelveys. What was the line and why was it drawn ? (The Doll's House)
 (2) Briefly sketch the character of Frank. (Eveline)
 (3) Why did an inmate of asylum climb up a tree ? (Toba Tek Singh)

- (4) In what way are children and birds alike ?

(The Taboo)

- (5) Why is camera an imperfect judge of beauty ?

(Beauty and the Beast)

- (6) Why did the manager call to the accountant in an "unkindly loud" voice ? (My Financial Career)

- (7) What was the chief objective of Miss Beam's school ? (The School for Sympathy)

- (8) How do orphaned children suffer from the effects of AIDS epidemic ? $3 \times 4 = 12$

III. Give meaning of the following words and use them in your sentences :

Vigour, Sapling, Random, Prompt.

$1 \times 4 = 4$

IV. Write a letter to your father describing the celebration of Basant Festival in your college.

OR

Write a letter to your sister advising her to read newspaper daily. 4

SECTION—C

V. Attempt the following in approximately 300 words :

Write in your words the theme of the story The Taboo.

OR

Write in detail the story of Pabuji's heroism and its impact on the audience. (With A Song On Their Lips)

$1 \times 6 = 6$

7. A, B and C are in partnership sharing profits and losses in 4 : 3 : 1. They dissolve the partnership. During the course of dissolution C is declared insolvent and can pay only 50 paise in the rupee. The following balance sheet shows the balances on the date of dissolution :

Liabilities	Amount	Assets	Amount
Creditors	5,000	Cash at Bank	600
Capital Accounts		Debtors	2,800
A : 12,000		Stock	1,600
B : <u>3,000</u>	15,000	Land and	
		Building	8,000
		Plant and	
		Machinery	5,000
		C's Capital A/c	
		Overdrawn	<u>2,000</u>
	<u>20,000</u>		<u>20,000</u>

The assets realized as follows :

Land and Building	6,000
Plant and Machinery	4,000
Stock	1,800
Sundry Debtors	2,700

5% discount is allowed by creditors and contingent liability of Rs. 330 matures. The expenses of realization are Rs. 200.

You are required to show the necessary accounts on the dissolution of the partnership in accordance with the decision in *Garner vs Murray*.

8. Distinguish between Reserve and Provision. What are the different types of Provisions and Reserves ?
9. What do you mean by dissolution of firm ? What accounting entries are required to be passed to close the books of a dissolved firm ?

Exam. Code : 108502
Subject Code : 2767

B.Com. 2nd Semester

ADVANCED FINANCIAL ACCOUNTING

Paper—BCG-203

Time Allowed—Three Hours] [Maximum Marks—40

SECTION—A

Note :— Attempt any *eight* parts of this question. Each part should not exceed 5 lines. Each question carries 1 mark.

1. Explain any *eight* parts of the following :
 - (a) Write short note on methods of charging depreciation.
 - (b) Differentiate between Realization and Revaluation Account.
 - (c) Why is single entry system called as incomplete system of accounting ?
 - (d) Distinguish between fixed and fluctuating capital account.
 - (e) X and Y are partners, sharing profits and losses in the ratio 3 : 2. They agreed to take Z into partnership and give him 1/7th share in future profits. What is new ratio of X, Y and Z ?
 - (f) Interest suspense account.
 - (g) State Garner vs. Murray case.
 - (h) Differentiate between sacrificing and gaining ratio.
 - (i) What adjustments are required to be done on admission of a new partner ?
 - (j) Distinguish between Statement of Affairs and Balance Sheet.

SECTION—B

Note :— Attempt any *two* questions from this section. Answer to each question should not exceed 5 pages. Each question carries 8 marks.

2. Machinery account of ABC Ltd. showed debit balance of Rs. 32,400 on January 1, 2015, depreciation being provided at 10%. On July 1, 2015, a part of machinery purchased for Rs. 10,000 on January 1, 2013 was sold for Rs. 7,000 and on the same date new machinery which cost Rs. 20,000 was purchased.

On December 31st, 2015 the company decided to change the method of depreciation from WDV method to straight line method with effect from January 1st, 2013 depreciation remaining at 10% p.a.

Show Machinery Account for 2015.

3. What is the difference between Single Entry and Double Entry System ? Also explain how does single entry system convert into double entry system ?

4. Delhi Roadway Ltd. purchased three trucks costing Rs. 1,00,000 each from Bharat Auto Ltd. on 1st January 2012 on the hire purchase system. The terms were : payment on delivery Rs. 25,000 for each truck and the balance of the principal amount by 3 equal installments plus interest @ 15% p.a. to be paid at the end of each year. Delhi Roadway paid the installments due on 31st December, 2012 and 31st December, 2013 but could not pay the final installment. Bharat Auto repossessed two trucks adjusting values against the amount due. The repossession was done on 1st January, 2015 on the basis of 40% depreciation on the diminishing balance method. You are required to write up the ledger accounts in the books of Delhi Roadways Ltd. showing the above transaction up to 1.1.2015.

5. Explain the difference between Hire purchase and Installment System with suitable examples. Discuss the journal entries to be passed in the books of purchaser and vendor under Installment purchase system.

SECTION—C

Note :— Attempt any *two* questions from this section. Answer to each question should not exceed 5 pages. Each question carries 8 marks.

6. Amarnath and Hazare were carrying on business in partnership sharing profit and losses equally. It was agreed that Amarnath should retire from the firm from 31st March 2016 and that Mankad join from April 1st, 2016 and should be entitled to one-third of profits. The balance sheet of Amarnath and Hazare on 31st March 2016 was as follows :

Liabilities	Amount	Assets	Amount
Creditors	29,500	Cash	33,000
Capital accounts		Debtors	48,000
Amarnath 1,02,000		Stock	33,000
Hazare 84,500	1,86,500	Furniture	12,000
		Building	60,000
		Goodwill	30,000
	<u>2,16,000</u>		<u>2,16,000</u>

On 31st March 2016, the goodwill was valued at Rs. 60,000, building at Rs. 1,00,000 and stock at Rs. 30,000. It was agreed that enough money should be introduced to enable Amarnath to be paid out and leave Rs. 30,000 cash by way of working capital. Hazare and Mankad were to provide such sums as would make their capitals proportionate to their share of profits.

Hazare and Mankad paid in cash payable by them on 1st April 2016 and the amount due to Amarnath was paid on the same day. Pass journal entries to record the above transaction and show the working.

Exam. Code : 108502

Subject Code : 2769

B.Com. 2nd Semester

BUSINESS ECONOMICS

Paper : BCG-205

Time Allowed—Three Hours] [Maximum Marks—50

- Note :—**
- (1) Attempt any **TEN** questions from Section A.
Answer to each question should be up to **5** lines in length. Each question carries **1** mark.
 - (2) Attempt any **TWO** questions from Section B.
Answer to each question should be up to **5** pages in length. Each question carries **10** marks.
 - (3) Attempt any **TWO** questions from Section C.
Answer to each question should be up to **5** pages in length. Each question carries **10** marks.

SECTION—A

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1. (i) State the meaning of Price Elasticity of Demand.
(ii) Define the Law of Equi-Marginal Utility.

- (iii) State three main properties of Indifference Curve.
- (iv) Explain the Budget Line.
- (v) Why is the short-run Average Cost Curve U-shaped ?
- (vi) Define the term Returns to Scale.
- (vii) Distinguish between Average Revenue and Marginal Revenue.
- (viii) State main features of Monopolistic Competition.
- (ix) Define the concept of Normal Profits.
- (x) State the significance of Product Differentiation.
- (xi) Define the concepts of GDP and GNP.
- (xii) What do you mean by Marginal Propensity to Consume (MPC) ?

SECTION—B

2. State and explain the Law of Demand. Why does the demand curve normally slopes downward ?
3. Elaborate Law of Diminishing Marginal Utility and its importance in determining consumers' behaviour.
4. Explain with the help of Indifference Curve how consumer's equilibrium shifts by income effect, price effect and substitution effect.
5. Discuss the Law of Variable Proportions with the help of table and diagram. Also state the causes of its applicability.

SECTION—C

6. Discuss main features of Perfect Competition. Show the determination of market price under a perfectly competitive market.
7. Explain the price-output determination under Monopoly both in short-run and long-run time periods.
8. Define National Income. Also state various difficulties on faces while estimating correct figures of National Income in developing countries like India.
9. Critically examine Psychological Law of Consumption given by Keynes. And, also bring out its significance in macro-economic analysis.

Exam. Code : 108502

Subject Code : 2770

B.Com. 2nd Semester

FUNCTIONAL MANAGEMENT

Paper : BCG-206

Time Allowed—Three Hours] [Maximum Marks—50

Note :—(1) Attempt any **TEN** questions from Q. No. 1 in Section A. Each question carries **1** mark. Answer to each question should be up to **5** lines in length.

(2) Attempt any **TWO** questions from Q. Nos. **2, 3, 4, 5** in Section B. Each question carries **10** marks. Answer to each question should be up to **5** pages in length.

(3) Attempt any **TWO** questions from Q. Nos. **6, 7, 8, 9** in Section C. Each question carries **10** marks. Answer to each question should be up to **5** pages in length.

SECTION—A

1. (a) Unity of command
- (b) Controlling
- (c) Business ethics
- (d) Personnel management
- (e) Recruitment

- (f) Training
- (g) Buying and assembling
- (h) Survey technique of research
- (i) Advertising media
- (j) Salesmanship
- (k) Role of a C.E.O.
- (l) Quality control. 1×10=10

SECTION—B

- 2. Elaborate the nature of management in terms of a science, an art and a profession. 10
- 3. Give arguments in favour of and against social responsibility of a business. 10
- 4. What is job evaluation ? Explain its various methods by giving suitable examples. 10
- 5. Define workers' participation in management. How is it important for a business firm ? 10

SECTION—C

- 6. What is marketing ? Explain various functions performed by a marketer. 10
- 7. Discuss various advantages of advertising. Also mention its criticism by giving a few examples. 10
- 8. Define strategic management. Discuss the role of C.E.O. in strategic management. 10
- 9. Why is production management needed ? Give details of its various functions. 10