

Exam Code: 121103
(50)

Paper Code: 3239

Programme: Bachelor of Commerce
Semester-III

Course Title: Business Environment

Course Code: BCRL-3093

Time Allowed: 3 Hours

Max Marks: 80

Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

Section-A

1. What is Business Environment? Discuss various components of business environment in detail.
2. What do you mean by Balance of Payment? What are the main causes of adverse balance of payment in India?

Section-B

3. What do you mean by Parallel economy? Discuss various measures adopted by Government to control Parallel economy in detail.
4. What are the objectives of New Monetary Policy? Discuss various components of Monetary Policy in detail.

Section-C

5. What is Deficit Financing? Examine the effect of deficit financing on Indian Economy.
6. What are the objectives of economic Planning in India? Why economic planning is failure in India?

Section-D

7. What are the objectives of EXIM Policy? Discuss the features and measures adopted in the policy.
8. Discuss in detail various provisions of Consumer Protection Act, 1986.

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Paper Code: 3240

**Programme: Bachelor of Commerce
Semester-III**

Course Title: Company Law

Course Code: BCRL-3094

Time Allowed: 3 Hours **Max Marks: 80**

Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 16 marks

SECTION—A

1. "A promoter is not a trustee or agent for the company but he stands in a Fiduciary position towards it". Discuss.
2. 'An incorporated company is a totally different person or entity from its member-the individuals comprising it.' Explain and illustrate.

SECTION—B

3. Explain the following :
 - a) Demat of Shares
 - b) Buyback of Shares

4. "Memorandum of association is a charter of the Company" Comment upon the statement and explain the clauses which are included in a Memorandum of Association of a Company.

SECTION—C

5. "The board of directors of a company can do all such acts and things and exercise all such powers as the company itself may do and exercise." Comment.
6. What do you understand by company liquidator? Describe the duties and powers of liquidator appointed by the Tribunal.

SECTION—D

7. Write a short note on 1
- a) CIN
 - b) DIN
 - c) OPC
 - d) LLP
8. The objectives of producer companies must satisfy the requirement laid down in section 581B of the Company Act, 1956. Discuss.

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Paper Code: 3241

Programme: Bachelor of Commerce
Semester-III

Course Title: Financial Management

Course Code: BCRL-3095

Time Allowed: 3 Hours

Max Marks: 80

Note: Candidates are required to attempt five questions selecting one question from each section. The fifth question may be attempted from any section. All questions carries (16) marks.

Section- A

1. What do you mean by financial management? What is the scope of finance function in business enterprise? Should the goal of financial decision making be profit maximization or wealth maximization?
2. You are required to determine the Weighted average cost of capital of ABC Ltd. Using
(i) book value weights and

(ii) market value weights. The following information is available for your perusal. Present book value capital structure is as follows:

	Amount
Debentures (Rs. 100 per debenture)	8,00,000
Preference shares (Rs. 100 per share)	2,00,000
Equity shares (Rs. 10 per share)	10,00,000
	20,00,000

All these securities are traded in capital markets. Recent prices are debentures @ Rs. 110, preference shares @ Rs. 120 and Equity shares @ Rs. 22. Dividend expected on equity shares at the end of the year is Rs. 2 per share, and the anticipated growth rate in dividend is 5% and company has the practice of paying all its earnings in form of dividend. The corporate tax rate is 50%.

Section- B

3. Explain the meaning of the term capital structure and mention the factors affecting the capital structure.
4. What is operating leverage? Give the different formulas to calculate operating leverage and degree of operating leverage along with suitable examples.

Section- C

5. What is the meaning of working capital? Discuss various approaches to determine an appropriate financing mix of working capital.
6. Explain in details various factors affecting the requirement of working capital.

Section- D

7. Explain various factors which influence the dividend decision of firm.
8. Capital and Countries Ltd. is considering two projects, only one of which can be accepted. The data in respect of these two are given as below:

	Project I	Project II
Outlay at t=0	10,000	50,000
Net inflows		
t=1	5,000	10,000
t=2	5,000	15,000
t=3	3,000	25,000
t=4	2,000	25,000
t=5	1,500	21,000

Calculate:

- (i) Pay back period of both projects
- (ii) Post pay back period
- (iii) Net Present Value (NPV)
- (iv) Profitability index (PI)

Year	Project A	Project B
0	(10,000)	(10,000)
1	5,000	7,000
2	7,000	2,000
3	1,000	1,000
4	2,000	2,000
5	2,000	2,000
6	2,000	2,000

Exam Code: 121103
(50)

Paper Code: 3242

Programme: Bachelor of Commerce
Semester-III

Course Title: International Business

Course Code: BCRL-3096

Time Allowed: 3 Hours

Max Marks: 80

Note:- Attempt FIVE Questions selecting at least ONE question from each section. The Fifth question may be attempted from any section. Each question carries 16 marks.

SECTION—A

1. Discuss the importance of International Business. Also explain the various challenges faced by a global firm in the course of International business. 16
2. Briefly explain the components of International Business Environment. 16

SECTION —B

3. Explain in detail various theories of International Trade. 16

4. Distinguish between GATT and WTO. Discuss the major functions of WTO. 16

SECTION —C

5. Discuss different forms of Regional Grouping. 16
6. Discuss the contribution of World Bank in promoting the International Financial System. 16

SECTION —D

7. Discuss the importance of Foreign Investments? What are the major steps which have been taken by Indian Government to attract Foreign Investments? 16
8. Explain in detail SEZs and 100 % export oriented unit in India. 16

Exam Code: 121103

(50)

Paper Code: 3243

**Programme: Bachelor of Commerce
Semester-III**

Course Title: Corporate Accounting

Course Code: BCRM-3097

Time Allowed: 3 Hours

Max Marks: 50

Note: Attempt five questions selecting at least one question from each section. Fifth question may be attempted from any section. Each question carries 10 marks. Non- Scientific calculator can be used.

SECTION - A

1. A company offered for public subscription 10,000 shares of Rs. 10 each at Rs. 11 per share. Money payable as

follows:

Rs. 3 on application

Rs. 4 on allotment

Rs. 4 on first and final call.

Applications were received for 12,000 shares and the directors made prorata allotment. A, an applicant for 120 shares, could not pay the allotment and call money. B, a holder of 200 shares, failed to pay the call. All these shares were later on forfeited.

Out of the forfeited shares, 150 shares (the whole of A's shares being included) were reissued at Rs. 9 per share. Pass the journal entries for recording the above transactions. 10

2. What do you mean by final accounts? Explain the form and content of final accounts of a joint stock company. 10

SECTION - B

3. The following is the Balance Sheet of Rocky Ltd

	Amount in Rs.
Equity Share Capital (10,000 shares of 10 each)	1,00,000
Profit and Loss	35,000
12% Debentures	50,000
Creditors	15,000
Total	2,00,000
Goodwill	20,000
Fixed Assets	82,500
Current Assets	97,500
Total	2,00,000

Priya Ltd. agreed to take over assets at 10% less than book value (excepting goodwill, one fixed asset valued at Rs. 20,000 and cash Rs. 5,000 included in the Balance Sheet as above). The Priya Ltd. agreed to pay Rs. 30,000

for goodwill and to discharge the trade creditors and debentures.

The purchase consideration was to be discharged by the issue of 10,000 shares of Rs. 10 each, Rs. 8 called at market value of Rs. 10 per share and the balance in cash. Cost of liquidation amounted to Rs. 2,000. You are required to:

- (i) Calculate purchase consideration.
- (ii) Give journal entries to close the books of Rocky Ltd.

10

4. What is alteration of share capital? Discuss the procedure under companies Act for capital reduction and internal reconstruction of the company.

10

SECTION - C

5. From the following information, calculate the provision to be shown in the Profit and Loss Account of Syndicate Bank for the year ending on 31st March 2022. 10

Assets	Amount in Lacs
Standard	19,000
Sub-standard (Secured 70%)	7,000
Doubtful -(Upto one year)	1,300
-(Upto three year)	1,700
-(More than three year)	600
-(Unsecured)	300
Loss Asset	1,100

6. Write Notes On

- (a) Non Performing Assets 5
- (b) Advances 5

SECTION - D

7. The following Trial Balance was extracted from the books of the Life Insurance Corporation as on 31st March, 2016

Names of Accounts	Debit (Rs. in,000)	Credit (Rs. in,000)
(1)Life Assurance Fund as on 1st April 2015		29,72,300
(2) Paid up Share Capital- 1,00,00,000 Shares of 10each		1,00,000
(3) Dividend Paid	15,000	
(4) Bonus to Policyholders	31,500	
(5) Premiums received		1,61,500
(6) Clams paid	1,97,000	
(7) Commission paid	9,300	
(8) Management Expenses	32,300	
(9) Mortgages in India	4,92,200	
(10) Interest and Dividends received		1,12,700
(11) Agents Balances	9,300	
(12) Freehold Premises	40,000	
(13) Investments	23,05,000	
(14) Loans on Company's Policies	1,73,600	
(15) Cash on Deposits	27,000	
(16) Cash in hand and Current Account	7,300	
(17) Surrenders	7,000	
Total	33,46,500	33,46,500

Additional Information:

- (a) Claims admitted but not paid 90,00,000
- (b) Management expenses due 2,00,000
- (c) Interest accrued 1,93,00,000
- (d) Premiums outstanding 1,00,00,000
- (e) Bonus utilised in reduction of premium 20,00,000
- (f) Claims covered d under reinsurance 23,00,000

You are required to prepare the Corporation's Revenue Account for the year as on 31st March, 2016 and its Balance Sheet as on that date after taking the above information into considration. 10

8. Prepare Balance Sheet of General Insurance Company with imaginary figures. 10

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Exam Code: 121103

Paper Code: 3244

Programme: Bachelor of Commerce (Semester: III)

Course Title: Banking and Financial System

Course Code: BCRL-3628 (Opt A I)

Time Allowed: 3 Hours

Max Marks: 80

Note: Attempt five questions in all, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 16 marks.

SECTION-A

1. What is a financial system? Discuss various components of developed financial system. (16)
2. Write a short note on:
i. Unit Banking ii. Branch Banking (8+8)

SECTION-B

3. Discuss the general and special relationship between banker and his customer. (16)
4. "The range of ancillary services rendered by the banks in the wake of banking sector reforms", in the light of above give detailed account of the ancillary services rendered by the banks. (16)

SECTION-C

5. Define documentation. Enumerate general precautions which a banker should take while getting various documents executed from the borrower to ensure safety of the bank's funds. (16)
6. Safety, Liquidity and Profitability are the basic principles of lending, do you agree? If not what are the other factors to be considered while making advances? (16)

SECTION-D

7. Enlist and explain various sources of Consumer Finance. Also explain the types of consumer loans. (16)
8. What is credit card? Explain its features. Also explain the mechanism of credit card operations. (16)