

Exam Code: 508303
(80)

Paper Code: 3233

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Analytical Skills

Course Code: FCOL-3331

Time Allowed: 3 Hours

Max Marks: 80

There are total Eight questions of equal marks (16 marks each), two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

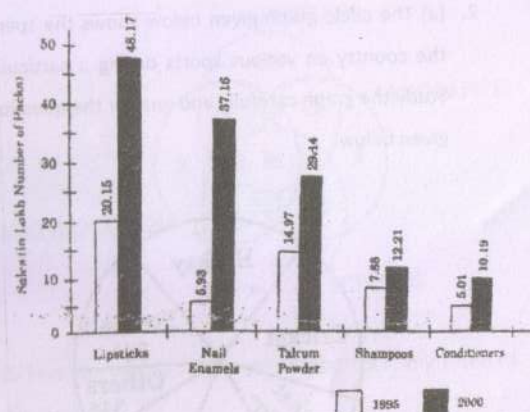
Section-I

1. (a) Study the following table carefully and answer the questions given below.

Marks out of 50	40 and above	30 and above	20 and above	10 and above	0 and above
Subject					
Physics	9	32	80	92	100
Chemistry	4	21	66	81	100
(Aggregate)	7	27	73	87	100
Average					

8

- (i) Find the number of students scoring less than 40% marks in aggregate?
- (ii) If at least 60% marks in Physics are required for pursuing higher studies in Physics, how many students will be eligible to pursue higher studies in Physics?
- (b) A cosmetic company produces five different products. The sales of these five products (in lakh number of packs) during 1985 and 2000 are shown in the following bar graph. Answer the questions given below based on this graph.



- (i) The sales of lipsticks in 2000 was by what percent more than the sales of nail enamels in 2000?
- (ii) what is the approximate ratio of the sales of nail enamels in 2000 to the sales of talcum powders in 1995?

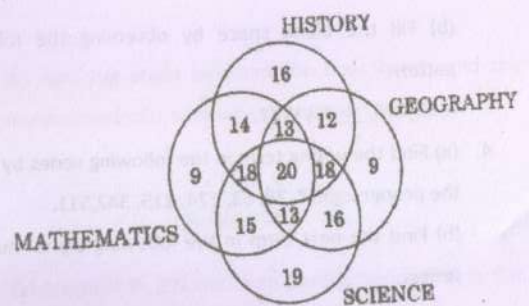
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2. (a) The circle graph given below shows the spending of the country on various sports during a particular year. Study the graph carefully and answer the questions given below.

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- (i) What percent of the total spendings is spent on Tennis?
- (ii) How much percent more is spent on Hockey than that on Golf?
- (b) Read the given Venn's diagram and answer the following question:



- (i) Find the number of students who took any three of the subjects.
- (ii) Which subject was taken by the largest number of students?

8

Section-II

3. (a) Which number comes next in the sequence 4, 8, 28, 80, 244?

8

(b) Fill the blank space by observing the following pattern

A,CD,GHI,____,UVWXY,

8

4. (a) Find the wrong term in the following series by giving the proper logic 7, 28, 63, 124, 215, 342,511. 8

(b) Find the next term in the following alpha- numeric series:

Z1A, X2D, V6G, T21J , R88M ,P445P

8

Section-III

5. (a) Anil introduces Rohit as the son of the only brother of his father's wife. How is Rohit related to Anil?

8

(b) Find the largest number which divides 62,132 and 237 to leave the same remainder in each case.

8

6. (a) What was the day of the week on 4th June 2002 ?

8

- (b) Find the angle between the hour hand and the minute hand of a clock when the time is 3.25. 8

Section-IV

7. (a) A sum of Rs 391 has been divided between A, B, C in the ratio

$\frac{1}{2} : \frac{2}{3} : \frac{3}{4}$. Find the share of each. 8

(b) A man is 30 times older than his son. Eighteen years later he will be only thrice as old as his son. What is man's present age? 8

8. (a) Anita can cover a certain distance in 1 Hour 24 minutes by covering two-third of the distance at 4 km/hr and the rest at 5 km/hr. Find the total distance. 8

(b) A man sells an article at a profit of 20%. If he had bought it at 20% less and sold for rupee five less, he would have gained 25%. Find the cost price of the article.

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Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Company Law

Course Code: FCOL-3092

Time Allowed: 3 Hours

Max Marks: 80

Note:- Attempt five questions in all, selecting at least one question from each section. Fifth question may be attempted from any section. Each question carries equal (16)marks.

Section-A

1. What do you mean by corporate veil? Under what circumstances it can be lifted?
2. What do you mean by Memorandum of Association? What are its clauses and how these can be altered?

Section- B

3. What is the prospectus? What is the mis-statement in the prospectus? What are its consequences.

4. What do you mean by a share? Discuss general and special provisions related to allotment of shares?

Section -C

5. What do you mean by a member? Who can become a member? What are the rights, duties and liabilities of a member?
6. Discuss the rules relating to appointment and removal of director of a company?

Section-D

7. What do you mean by winding up of a company? Discuss voluntary winding up process.
8. What do you mean by AGM? Discuss requisites of a valid meeting?

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Paper Code: 3235

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Banking Theory and Practice

Course Code: FCOL-3093

Time Allowed: 3 Hours

Max Marks: 80

Note: Attempt 5 questions selecting at least 1 question from each section. Fifth question may attempt from any section. Each question carries equal (16) marks.

SECTION-A

1. Define Commercial bank? Also discuss its functions and importance?
2. Explain the present structure of Indian Banking system in detail ?

SECTION-B

3. Define Negotiable intrumenets ? Give its features? Also write its types?
4. Explain the concept of Asset — Liability management in detail?

SECTION-C

5. Explain in detail the various recommendation of Narsimhan Committee on banking sector reforms?
6. Explain in detail the various recommendation of Raghuram Rajan Committee?

SECTION-D

7. Define the term Demonetisation? Explain its impact on Indian economy?
8. Define E-Banking ? Discuss its importance, advantages and obstacles?

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Paper Code: 3236

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Business Communication

Course Code: FCOL-3094

Time Allowed: 3 Hours

Max Marks: 80

Note: 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 carries 16 marks.

Section- A

1. "Communication is as essential for business as blood and breathing is for life." Do you agree? Explain.
2. Explain various types of Formal and Informal Communication along with their advantages and disadvantages.

Section- B

3. "In Business communication Courtesy and Clarity are as important as Concise and Completeness." Discuss.

4. What are the various principles of successful oral communication? List various factors that you consider to have an effective oral communication.

Section- C

5. What are the various guidelines for developing a Non-Verbal Communication?
6. Give various stages involved Negotiation Process used by companies. What are the various factors that might affect these stages of negotiation process?

Section- D

7. What are Presentation skills and list various skills required for good presentations.
8. What are Business etiquettes and what are required pillars of business etiquettes?

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Paper Code: 3237

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Business Ethics and Corporate Social Responsibility

Course Code: FCOL-3095

Time Allowed: 3 Hours

Max Marks: 80

Note:- Students are required to attempt five questions selecting one question from each section. The fifth question may be attempted from any selection. Each question carries 16 marks.

Section- A

1. "The key element for development of business is Ethics." Briefly explain this statement.
2. What do you mean by ethics in HRM? Explain various ethical issues in HRM.

Section- B

3. What do you mean by business ethics? Briefly explain the teleological theories of business ethics.

4. "A value enlists the core principles that guide and direct the organization and its culture." In light of the statement explain various principles and benefits of value based organization.

Section- C

5. Explain CSR in business? Discuss in detail the various models of CSR?
6. Discuss the role and responsibility of business towards various interest groups?

Section- D

7. Define corporate governance. What are the various issues arise in corporate governance?
8. Define ethical leadership. Discuss the features and advantages of ethical leadership in detail.

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(80)

Paper Code: 3238

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Corporate Accounting

Course Code: FCOM-3096

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. Students are allowed to use Non-scientific calculators.

SECTION - A

1. Balance Sheet of Raj Ltd. is as follows:

Equity and Liabilities	Rs.
Equity Share Capital :	16,00,000
1,60,000 shares of Rs. 10 each fully paid up	
12% Red Pref. Shares of Rs.100 each Rs. 80 per share paid up	8,00,000
Securities Premium Reserve Account	30,000
Profit and Loss Account	1,49,990
Current Liabilities	2,30,470
TOTAL	28,10,460
Assets	
Fixed Assets	19,00,000
Investments	1,00,000
Current Assets	7,60,460
Input CGST	25,000
Input CGST	25,000
TOTAL	28,10,460

The Redeemable Preference Shares are to be redeemed at a premium of 10%. The directors decided that only the minimum number of fresh equity shares of Rs. 10 each at a premium 5% be issued to provide for Redemption of such preferences shares as could not otherwise be redeemed. You are required to give the journal entries and also prepare the balance sheet. Calculate the minimum number of fresh shares to be issued in working notes.

2. Discuss accounting treatment of issue of shares at par along with entries of forfeiture and reissue of shares.

SECTION — B

3. Discuss cumulative sinking fund method of redeeming debentures and its accounting treatment.
4. Prepare a Statement of Profit & Loss account for the year ending March 31, 2023, from the balances extracted of Rahul Sons Ltd. Also prepare a balance sheet as at that date.

Debit Balances	Rs	Credit Balances	Rs.
Opening Stock	1,35,000	Share Capital (1,000 shares of Rs 100 each)	1,00,000
Rent and Taxes	6,000	5% Debentures	25,000
Purchases	60,900	Sales	1,85,000
Wages	55,200	Creditors	1,18,000
Discount	1,500	Bank Overdraft	27,000
Coal and Water	2,570	Discount	2,200
Building	80,000	Transfer Fees	100
Carriage	1,200	Return Outwards	2,125
Debtors	25,000		
Plant and Machinery	30,000		
Goodwill	23,000		
Advertisement	3,000		
Bad Debts	1,030		
Debentures Interest (Paid up to 30th September 2022)	625		
Loose Tools	6,000		
General Expenses	4,400		
Salaries	20,000		
Insurance	1,000		
Cash and Bank Balances	3,000		
	4,59,425		4,59,425

Adjustments:

- (i) Closing stock was valued at Rs 1,35,000
- (ii) Plant and Machinery was to be depreciated by 10%.
- (iii) Loose Tools to be revalued at Rs. 4,400.
- (iv) Provide reserve for bad debts at 3% on debtors and 2% reserve for discount debtors.
- (v) Provide for dividend on shares at 15%.
- (vi) Transfer Rs. 10,000 to Reserve Fund.

SECTION —C

- 5. Discuss amalgamation in the nature of purchase in detail along with its accounting treatment
- 6. The Capital of Bad Luck Company Private Limited (in Liquidation) was as follows:
 - 2,000 Preference Shares of Rs. 100 each fully paid;
 - 8,000 Equity Shares of Rs. 100 each fully paid;
 - 6,000 Equity Shares of Rs. 100 each Rs. 80 per Share paid;
 - 2,000 Deferred Shares of Rs. 100 each, Rs. 80 Share paid.

Under the Articles of the Association, Preference Shares have priority as to repayment of capital over the Equity Shares and Equity Shares priority over Deferred Shares in Balance Sheet. The cost of Liquidation including the Liquidator Remuneration amounted to Rs. 14,000 and the Creditors for Rs. 1,78,000. The assets realized Rs. 3,74,000. The calls made by the Liquidator on Deferred Shareholders for the adjustment of the rights of Shareholders (as between themselves) was fully paid. A Call of Rs.15 per Share was made on the partly paid Equity Shares which was duly paid with the exception of that on 200 Shares which was irrecoverable.

SECTION -D

7. Prepare format of Balance Sheet of Life insurance companies along with schedules there of
8. Prepare P&L A/c with the following figures extracted from the books of Kuber Bank Ltd. as on 31-03-2021 in Indian Rupees .

Interest on Loan 2,60,000	Interest on savings account 50,000
Interest on fixed deposit 3,20,000	Postage & telephone 35,000
Commission 8,800	Printing & stationery 40,000
Establishment expenses 25,000	Sundry expenses 30,000
Discount on bills discounted 1,30,000	Income on investment 70,000
Interest on cash credit 2,40,000	Profit on sale of investment 80,000
Rent & Taxes 30,000	Interest on overdraft 1,40,000

Bad debts to be written off Rs. 60,000 and Provision for Taxation to be made @ 50%.