FACULTY OF COMMERCE

B.Com. V-Semester (CBCS) Examination, November / December 2018
(Common for General / Computers / Computer Applications / Advertising / Foreign Trade and Tax Procedure Courses)
Practice of General Insurance


Time : 1½ HoursMax. Marks: 40

PART – A (2 x 5 = 10 Marks)
Note : Answer any TWO of the following questions.

1. Write about the history and origin of General Insurance.
2. Explain how premium and rates are fixed.
3. Define underwriting. Write any two objectives of underwriting.
4. Write a short note on Personal Accident Policy.

PART – B (2 x 15 = 30 Marks)
Note: Answer ALL the questions.

5. (a) Write briefly about the role of General Insurance in Insurance industry.
   OR
   (b) Write in detail about the different types of general insurance products. Write briefly about policy form and its conditions.

6. (a) What are the different types of Non-life Insurance claims and explain the procedure for claim settlement?
   OR
   (b) Define risk transfer. What are various methods of risk transfer?

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Introduction to Indian Economy


Time: 1\frac{1}{2} Hours \hspace{1cm} Max. Marks: 40

PART – A (2 x 5 = 10 Marks)
Note: Answer any TWO of the following questions:

1. Measuring Human Development Index
2. Environmental Degradation
3. Globalization
4. Cyclical Unemployment

PART – B (2 x 15 = 30 Marks)
Note: Answer ALL the questions.

5. (a) Discuss the characteristics and Development Issues of Indian Economy in detail.
   (b) Explain the term ‘Infrastructure’. Discuss the types and importance of infrastructure to the economic development of a country.

6. (a) Discuss the causes of unemployment and remedial measures to reduce the unemployment in India.
   (b) Define Industrial policy. Discuss the various Industrial policies in India.

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B.Com. V-Semester (CBCS) Examination, November / December 2018
(Common for General / Computers / Computer Applications / Advertising / Foreign Trade and Tax Procedure Courses)
Cost Accounting
Paper Code – BC – 503

Time : 3 Hours
Max. Marks: 80

PART – A (5 x 4 = 20 Marks)
Note : Answer any FIVE of the following questions.

1. Mention the various Elements of Cost.

2. Find the Price to be quoted for the following:
   Direct Material Rs. 1500, Labour 1200, Direct Expenses Rs. 100
   Work overheads 50% of Prime Cost, Office overheads 10% of works cost, Profit on Selling Price 25%.

3. What is EOQ?

4. Explain about “Idle Time”.

5. Prepare Contract Account from the following
   Contract price Rs. 10,00,000, Expenses Incurred Rs. 4,00,000, Work Certified Rs. 8,00,000 Cash received Rs. 6,00,000

6. What do you mean by Notional Profit?

7. In a process 1000 units introduced at a cost Rs. 20,000, other Expenses were Rs. 10,000, Wages Rs. 1020, Normal loss 10% and scrap is Rs. 5 per unit. Normal output 1000 units, Actual output is 700 units. Find out the Abnormal loss.

8. Write about ABC Analysis.

PART – B (5 x 12 = 60 Marks)
Note: Answer ALL the questions.

9. (a) What is Cost Accounting? State briefly the scope of Cost Accounting.
    OR
    (b) What are the characteristics of an Ideal Costing system?

10. (a) What do you understand by Re-order level? Calculate the Maximum, Minimum and Re-order level from the given data:
    Re-Ordering Quantity 1500 units
    Re-Ordering Period 4 to 6 weeks
    Maximum Consumption 400 units per week
    Minimum Consumption 250 units per week
    Normal Consumption 300 units per week
    2
(b) From the following particulars, prepare stores Ledger by using FIFO method.

Jan 1 Opening Balance 500 units @ 4 Rs. per unit
Jan 5 Received from Vendor 200 units @ 4.25 Rs. per unit
Jan 12 Received from Vendor 150 units @ 4.10 Rs. per unit
Jan 20 Received from Vendor 300 units @ 4.50 Rs. per unit
Jan 25 Received from Vendor 400 units @ 4.00 Rs. per unit

**Issue of Materials:**
Jan. 4 – 200 units, Jan. 10th – 400 units
Jan. 15 – 100 units, Jan. 19th – 100 units
Jan. 26 – 200 units, Jan. 30th – 250 units

11 (a) From the following particulars, calculate earnings of two workers (A & B) who are paid wages under Merriek differential system.
Normal piece rate (upto 83%) Rs. 5 per unit
Task rate is 40 units per week
Output of the workers: A – 32 units
B – 42 units

**OR**

(b) Apportion the overheads among the Department A, B, C & D

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Works Manager Salary</td>
<td>4,000</td>
</tr>
<tr>
<td>Power</td>
<td>21,000</td>
</tr>
<tr>
<td>P.F.</td>
<td>9,000</td>
</tr>
<tr>
<td>Plant Maintenance</td>
<td>4,000</td>
</tr>
<tr>
<td>Depreciation</td>
<td>20,000</td>
</tr>
<tr>
<td>Canteen Expenses</td>
<td>12,000</td>
</tr>
<tr>
<td>Rent</td>
<td>6,000</td>
</tr>
</tbody>
</table>

**Additional Information:**

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of Employees</td>
<td>16</td>
<td>8</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Area Occupied (SFT)</td>
<td>2,000</td>
<td>3,000</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>Plant (Rs.)</td>
<td>75,000</td>
<td>1,00,000</td>
<td>25,000</td>
<td>-</td>
</tr>
<tr>
<td>Wages (Rs.)</td>
<td>40,000</td>
<td>20,000</td>
<td>10,000</td>
<td>5,000</td>
</tr>
<tr>
<td>H.P.</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>

12 (a) The accounts of a manufacturing Company showed the following details:
Material used Rs. 6,00,000; Wages Rs. 5,00,000; Works expenses Rs. 1,00,000; General Expenses Rs. 60,000
What price the company should quote, on the basis of above information to manufacture a machine which would require Material Rs. 6000 and Labour Rs. 3000. So, that the price will yield a profit of 25% on selling price.

**OR**
(b) Following information extracted from costing records of a company, in respect to Job No : 100

Material : Rs. 4000

Wages :
A 80 hours @ Rs. 4 per hour
B 70 hours @ Rs. 3 per hour
C 50 hours @ Rs. 5 per hour

Factory overheads :
A Rs. 8000 for 8000 hours
B Rs. 4000 for 2000 hours
C Rs. 2000 for 1000 hours

Fixed overheads: Rs. 9000 for 9000 hours

You are required to calculate the price to be charged so on to give a profit of 20% on selling price.

13 (a) The following was the expenditure on a contract of Rs. 12,00,000.

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material</td>
<td>Rs. 2,40,000</td>
</tr>
<tr>
<td>Wages</td>
<td>Rs. 3,28,000</td>
</tr>
<tr>
<td>Plant</td>
<td>Rs. 40,000</td>
</tr>
<tr>
<td>Other expenses</td>
<td>Rs. 17,200</td>
</tr>
</tbody>
</table>

Cash received Rs. 4,80,00 being 80% of work certified Material on hand Rs. 20,000, Plan had undergone 20% depreciation. Prepare Contract Account.

OR

(b) The product of a Manufacturing concern passes through two process A and B then to Finished product.

Each process normally has 5% loss in weight and 10% is scrap which from A and B realises Rs. 80 per kg and Rs. 200 per kg, respectively.

Following are the figures relating to two process:

<table>
<thead>
<tr>
<th></th>
<th>Process – A</th>
<th>Process – B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material in kgs</td>
<td>1000</td>
<td>70</td>
</tr>
<tr>
<td>Cost of the Material (Rs) per kg</td>
<td>125</td>
<td>200</td>
</tr>
<tr>
<td>Wages (Rs.)</td>
<td>28000</td>
<td>10,000</td>
</tr>
<tr>
<td>Expenses (Rs.)</td>
<td>8000</td>
<td>5250</td>
</tr>
<tr>
<td>Output in kgs</td>
<td>830</td>
<td>780</td>
</tr>
</tbody>
</table>

Prepare process accounts showing Cost per kg of each process.

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Business Law
Paper Code – BC – 504

Time : 3 Hours

Max. Marks: 80

PART – A (5 x 4 = 20 Marks)
Note : Answer any FIVE of the following questions.

1. Undue influence
2. Liquidated damages
3. Anticipatory breach of contract
4. Unpaid seller
5. District Forum
6. Geographical indicator
7. Digital signature
8. Environment laboratories

PART – B (5 x 12 = 60 Marks)
Note: Answer ALL the questions.

9. (a) (i) What are the essential elements of lawful consideration?
   (ii) A had an agreement with B to pay Rs. 10000 for providing genuine witness in the Court, but he failed to pay the promised sum. Can Mr. B sue Mr. A to recover the money?

   OR

   (b) (i) Who are competent to form contracts?
   (ii) Avinash, a minor underwent training necessary to meet his livelihood requirements and failed to pay the training fee. Can the trainer recover the amount from the estate of Avinash?

10. (a) What are the modes of discharging a contract?

    OR

   (b) Explain the remedies available to aggrieved parties in the cases of breach of contract.

11. (a) What are rules regarding Transfer of Property?

    OR

   (b) Explain the composition and jurisdiction of Consumer Forums constituted at district, state and national level under The Consumer Protection Act, 1986.

12. (a) What is copyright? List out the circumstances under which copying the creative work of others is not an infringement of copyright.

    OR

   (b) Define the term ‘Invention’ and explain the activities which are not entitled for patent protection under The Patents Act 1970.

13. (a) What are the provisions laid down in information Technology Act 2000 with respect to a governance?

    OR

   (b) What are the powers conferred to Central Government to protect the environment under the Environment Protection Act, 1986?
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Banking Theory and Practice

Paper Code – BC – 505

Time : 3 Hours

Max. Marks: 80

PART – A (5 x 4 = 20 Marks)
Note: Answer any FIVE of the following questions.

1. Unit Banking
2. E-Banking
3. RBI as Lender of Last resort
4. Garnishee order
5. Banker as Bailee
6. Constructive delivery of Goods
7. Loan against legal mortgage
8. Claytons’ case

PART – B (5 x 12 = 60 Marks)
Note: Answer ALL the questions.

9. (a) Explain about evolution and growth of Banking in India.
   OR
   (b) What are the merits and demerits of Branch Banking systems?

10. (a) What are the functions of Reserve Bank of India?
    OR
    (b) Explain various credit control measures under by RBI.

11. (a) Explain the role and functions of NABARD.
    OR
    (b) What are the objectives and functions of SIDBI?

12. (a) What are the essential requirements of opening of the following Accounts by a Bank?
    (i) Minor’s Account
    (ii) Married Women
    (iii) Partnership firms
    OR
    (b) What is KYC? Explain the objectives and Guidelines of KYC as issued by RBI.

13. (a) What is a Negotiable instrument? Explain various features of Negotiable instruments.
    OR
    (b) Explain in detail various grounds for Dishnour of a Cheque.

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Excel Foundation

Paper Code – BC – 506

Time : 3 Hours

Max. Marks: 80

PART – A (5 x 4 = 20 Marks)
Note : Answer any FIVE of the following questions.

1. How do you save a worksheet?
2. Write a short note on how to add comments to a cell.
3. What is a Mini tool bar?
4. What are Templates?
5. Write about Page orientation feature in Excel.
6. How do you sort data in a Table?
7. Write about data types in Excel.
8. What are page breaks?

PART – B (5 x 12 = 60 Marks)
Note: Answer ALL the questions.

9. (a) Explain the features of Ms-Excel 2013 in detail.

(b) Explain the various types of commands on the Ribbon.

10. (a) Explain the process of adding and deleting worksheets in detail using examples.

(b) Write about:
   (i) Selecting ranges
   (ii) non-contiguous ranges

11. (a) Write the process of creating a table for student database using details
    SI no, Roll No, name, Father's name, Gender, Marks in 3 subjects.

    (b) Explain how to convert a Table into a Range in detail.

12. (a) Explain how to Password Protect a workbook in detail.

    (b) Explain about modifying templates in Excel.

13. (a) Write about:
    (i) Adjusting page margins
    (ii) Removing manual page breaks

    (b) Explain in detail how to insert headers and footers in detail.

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Web Technology


Time : 3 Hours

Max. Marks: 80

PART – A (5 x 4 = 20 Marks)
Note : Answer any FIVE of the following questions.

1. Hyper Links in HTML.
2. Explain filters and transactions for creating multimedia effects.
3. Explain For Loop in Java script.
4. Ondrag drop event, Explain.
5. What is XSL?
6. Explain On load event.
7. Explain types of lists in HTML.
8. How do you insert an image in a Web Page?

PART – B (5 x 12 = 60 Marks)
Note: Answer ALL the questions.

9. (a) What is a table? Explain the attributes of < table > in HTML.
   (b) Define a frame. Explain the attributes supported by the < frame > tag briefly.

10. (a) What is CSS? Explain the types of CSS.
      (b) Give a brief introduction about DHTML, its features.

11. (a) Explain in detail how Java script supports functions.
     (b) Explain the data types supported by Java script.

12. (a) List and explain House – events.
     (b) List and explain keyboard events.

13. (a) Explain in detail about XML – DOM.
     (b) Explain in detail about X-Query (XML Query)

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