

**B. Com. I -Year Examination, March / April 2015**  
**(Common Paper for General Computer Courses)**  
**(Not for Computer Applications (Voc.) & Vocational Candidates)**

**Paper – 102: Business Economics**

**Time: 3 Hours**

**Max. Marks: 70**

**PART – A (5x4=20 Marks)**

**Note :** Answer any five of the following questions in not exceeding 20 lines each.

- 1 Inductive method
- 2 Income elasticity of demand
- 3 Individual demand and market demand
- 4 Marginal cost curve
- 5 Diseconomies of Scale
- 6 Monopoly
- 7 Globalization
- 8 Phases of Business Cycles

**PART – B (5x10=50 Marks)**

**Note :** Answer the following questions in not exceeding four pages each.

- 9 (a) Distinguish between Micro and Macro Economics and show their inter dependence.

**OR**

- (b) Critically examine the Law of Diminishing Marginal utility.

- 10 (a) State and explain the Law of demand with the help of a graph.

**OR**

- (b) Briefly explain the different methods of measurement of elasticity of demand.

- 11 (a) What are internal economies of scale? Explain the various internal economies of scale.

**OR**

- (b) State and explain Law of variable proportions.

- 12 (a) What is perfect competition? Explain how an individual firm attains equilibrium in the short run under perfect competition.

**OR**

- (b) What are the main features of monopolistic competition? How is price determined under Monopolistic competition?

- 13 (a) What is Socialism? Discuss the features, merits and demerits of Socialism.

**OR**

- (b) Explain the comparative cost theory of International Trade. What are its limitations?

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**FACULTY OF COMMERCE****B. Com. 1-Year Examination, March / April 2015****(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)****Paper – 103: Business Organization and Management****Time: 3 Hours****Max. Marks: 70****PART – A (5x4=20 Marks)****Note :** Answer any five of the following questions in not exceeding 20 lines each.

- 1 Features of Business
- 2 Private undertakings
- 3 Unlimited Liability
- 4 Commencement of Business
- 5 Elements of decision making
- 6 Skills of Management
- 7 Minor Partner
- 8 Organization

**PART – B (5x10=50 Marks)****Note :** Answer the following questions in not exceeding four pages each.

- 9 (a) What is meant by trade? Explain briefly classification of trade.  
OR  
(b) What do you mean by Entrepreneur? Explain the various types of an entrepreneur.
- 10 (a) What is Partnership Deed? What are the various contents of partnership Deed?  
OR  
(b) Explain various advantages and limitations of sole-trading concern.
- 11 (a) Define Promoter. Discuss the various types of Promoters.  
OR  
(b) What is Memorandum of Association? Explain its significance.
- 12 (a) Discuss the fourteen principles of Management, conceived by Henry Fayol.  
OR  
(b) Discuss various types of plans and their importance.
- 13 (a) What is Centralization? Explain its advantages and disadvantages.  
OR  
(b) Define Delegation of Authority. Explain its importance in Management.

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**FACULTY OF COMMERCE****B. Com. I -Year Examination, March / April 2015****(Common Paper for General, Computers,  
Computer Applications (Voc.) & Vocational Courses)****Paper – 101: Financial Accounting****Time : 3 Hours****Max. Marks : 70****PART – A (5x4=20 Marks)****Note : Answer any five of the following questions in not exceeding 20 lines each.**

- 1 Define Accounting. What are its objectives ?
- 2 What is a contra entry? How it is different from other entries?
- 3 Find out the balance as per pass book from the following particulars.
  - (i) Bank balance as per cash book on 30th April 2013. Rs 3,000.
  - (ii) Cheques issued but not presented for payment Rs. 1,350.
  - (iii) Cheques deposited but not yet collected by the banker Rs. 560.
  - (iv) Bank charges Rs. 80 made by the bank not yet entered in the cash book.
- 4 Give the adjustment entries:
  - (a) Outstanding salaries Rs. 1,500
  - (b) Outstanding interest Rs. 2,500 accrued
- 5 Mazda of Co. of Bangalore consigned goods to Ram & Sons of Lucknow of the value of Rs. 50,000 and invoiced the same. They paid there is Rs 1,200 for freight and cartage and Rs. 800 for insurance. Received Rs. 20,000 as advance from Ram & Sons and their expenses amounted to Rs. 1,750 and commission to Rs. 3,000. Mazda & Co., received account sales showing  $\frac{3}{4}$  the goods were sold for Rs. 5,400. The unsold stock was valued at actual cost and two months draft was received from Ram & Co., the settlement of a/c to data show the consignment account.
- 6 Rakesh purchased a Machine for Rs. 1,22,500. The expected life of machine is 4 years. If its scrap realizes Rs. 2,500, calculate the amount of depreciation to be charged from profit and loss account for 4 years. Prepare machine account of all the 4 years under straight line method of charging depreciation.
- 7 Prepare Trial balance from the following balance on 31-3-2013.

Particulars	Rs	Particulars	Rs
Capital	1,68,000	Sales Returns	30,000
Stock	2,10,000	Purchase Returns	20,000
Drawings	50,000	Debtors	45,000
Purchases	3,60,000	Creditors	67,000
Sales	7,20,000	Wages	12,000
Discount allowed	7,000	Cash	2,61,000
Salaries	75,000	Bank Overdraft	75,000

- 8 Distinguish between Reserves and provisions.

**PART – B (5x10=50 Marks)****Note : Answer the following questions in not exceeding four pages each.**

- 9 (a) What is Journal? What are the basic rules of passing Journal entries?

**OR**

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9 (b) Transaction of Akhilesh for April 2013 are given below: Journalise them.

2013 April	Rs
" 1 Akhilesh started Business with cash	2,00,000
" 3 Paid into Bank	1,75,000
" 4 Bought goods for cash	25,000
" 7 Draw cash from Bank for office	10,000
" 8 Bought from Kiran goods on Credit	42,000
" 15 Received from Krishna	20,800
Allowed him discount	200
" 19 Paid to Kiran	41,700
Discount received	300
" 25 Bought goods for cash	20,000
" 28 Paid Rent	15,000
" 30 Paid Salaries by cheque	28,000

10 (a) Make out the Three Column Cash book of M/s Rammohan from the following particulars :

2013 April	Rs
" 1 Cash in hand	3,000
Bank Overdraft	4,500
Paid salaries for March	2,500
" 2 Purchased goods for cash	300
Cash sales	800
" 3 Issued cheque in favour of Krishna & Co., to settle his account for Rs. 2,700	2,650
" 4 Received Cash from Dhawan & Co.	2,350
Discount allowed	50
" 5 Received cheque from Ifran Bros (in full settlement of their in debit of Rs.2000)	1,900
" 5 Cash deposited into Bank	2,000
" 6 Cheque issued in favour of Ravi Bros for purchase of Furniture	1,500
" 6 Cheque of Ifran Bros dishonoured Bank debit to in respect of charges	20
" 7 Paid rent by cheque	1,000
" 7 Bank collects interest on securities	1,500

OR

(b) From the following particulars, prepare Bank Reconciliation statement showing the balance as per Cash book on 31-12-2013.

- (i) The bank balance as per pass book showed an overdraft of Rs.30,000
- (ii) Out of cheques of Rs.6,000 paid on 29<sup>th</sup> December, Rs.3,000 appear to have lunch credited in the pass book on 2<sup>nd</sup> January, 2014.
- (iii) Cheques issued on December, 2013 amounting Rs.15,000 out which cheque for RS.5,000 have been encashed in the same month, a cheque of Rs.5,000 in cashed on January, 2014 and the rest have not been presented at all.
- (iv) Rs.1,000 for interest on overdraft charged in the pass book on 31<sup>st</sup> December has been entered in cash book on 4<sup>th</sup> January, 2014.
- (v) A wrong credit has been given the respect of a cheque of Rs 2,000 by the bankers.
- (vi) Rs.1,200 being interest on securities directly collected by the bank.

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- 11 (a) From the following Trial Balance of Sri Rangoli. Prepare final account after making the necessary adjustments.

Debit Balance	Rs	Credit Balance	Rs
Freehold Land	70,000	Mortgage Loans	40,000
Loose tools	11,200	Bills Payable	6,800
Plant & Machinery	91,000	Sales	2,43,000
Debtors	36,400	Creditors	31,200
Cash at Bank	22,000	Discount	5,350
Stock 1-4-2011	21,000	Capital	75,000
Insurance	600		
Bad Debt	6,120		
Bills Receivable	10,800		
Purchases	1,00,000		
Cash in hand	1,280		
Rent, Rates and Interest	3,100		
Wages	21,400		
Trade expenses	2,050		
Salaries	3,120		
Carriage Inward	700		
Discount	580		
	<u>4,01,350</u>		<u>4,01,350</u>

**Adjustments:**

- (i) Insurance unexpired to the extent of Rs.280.
- (ii) Salaries and Rent are outstanding to the extent of Rs.280 and Rs. 120 respectively.
- (iii) Loose tools are revalue at Rs.9,000.
- (iv) Allow interest on Capital at 5% p.a.
- (v) Closing stock was valued at Rs. 60,000 on 31-3-2012.

**OR**

- (b) Pass the rectification entries and show the suspense account for the following errors, detected after the preparation of Trial Balance.
- (i) A cheque for Rs. 320 received from a Xenant for rent has been entered in the cash book, but the double entry has not been computed.
  - (ii) The account of Rama Rao, a debtor for Rs.260 had been written off as bad, but the entry has been made only in the personal account.
  - (iii) The discount column of the cash book Rs.200 had been posted to the credit of discount received account.
  - (iv) The sale day book co under cost by Rs.3,150.
  - (v) Rs. 95 received for commission is not posted to commission account.
  - (vi) Goods returned Rs. 27 to R.K. Co., though entered in the Returns book, is left unposted.

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12 (a) On 1<sup>st</sup> January 2011, Bhushan Coal & Co., Ltd. Consigned to Kapil Ram of Karnal 2000 tons of coal, the pit cost of the coal being Rs. 100 per ton. The Co., had paid Rs.20,000 towards freight and insurance. Kapil Ram took delivery of the goods consigned on 10<sup>th</sup> January 2011 and immediately accepted a bill drawn on him for Rs.50,000 for 2 months. On 31<sup>st</sup> March (when Co., a/cs are closed) the consignee reported that:

(i) There was a purchase of 100 tons on the whole consignment due to loading and unloading of the coal.

(ii) 1800 tons were sold at Rs.130 per ton

(iii) He had incurred the following expenses:

Godown Rent Rs, 500; insurance Rs. 500 and selling expenses Rs. 1000 Kapil Ram is entitled to a commission of 5% on the sale proceeds. Show the necessary accounts in the books of Bhushan coal co., Ltd. Assuming that Kapil Ram had remitted the balance due by the bank draft on 31<sup>st</sup> March, 2011.

OR

(b) A and B enter into a joint venture to purchase and sell new year gifts. They agreed to share the profits and losses equally.

On 4th November, 2010 A purchased goods worth Rs. 2,40,000 and spent Rs. 10,000 in sending the goods to B. He also paid Rs.2,000 for insurance. On the same date, A draw a bill of exchange upon B for Rs.2,00,000 at 2 months. He got the bill discounted @ 18% p.a.

B spent Rs.3,000 on cartage, Rs. 5,000 as rent and Rs.5,000 on advertisement. He sold all the gifts for Rs.4,00,000 after retaining gifts worth Rs. 2,000 for his personal use. He sent a cheque to A for the amount due on 8th January, 2011.

You are required to prepare

(i) Memorandum Joint Venture Account.

(ii) Joint venture with B account on the books of A.

13 (a) Discuss various types of provisions and Reserves.

OR

(b) Orange Transport company purchased 10 Trucks at Rs.4,50,000 each on 1<sup>st</sup> April, 2009. On 1st October, 2011 one of the truck is involved in an accident and is completely destroyed. Rs.2,70,000 is received from the insurance in full settlement. On the same date another truck is purchased by the company for the sum of Rs.5,00,000. the company writes off 20% on the original cost p.a. and observes the calendar year as its financial year. Prepare the Motor trucks account for three years ending 31st December, 2009 to 2012.

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## FACULTY OF COMMERCE

B. Com. I -Year Examination, March / April 2015

(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)

Paper – 104: Fundamentals of Information Technology (FIT)

Time : 3 Hours

Max. Marks : 70

### PART – A (5x4=20 Marks)

Note : Answer any five of the following questions in not exceeding 20 lines each.

- 1 What are the features of Central Processing Unit?
- 2 Write a short note on Laser printer and an ink-jet Printer.
- 3 What is Modem?
- 4 Write a note on Booting process.
- 5 Write a note on Computer Virus.
- 6 What is a Pivot Table?
- 7 Distinguish Data and Information.
- 8 What is WWW?

### PART – B (5x10=50 Marks)

Note : Answer the following questions in not exceeding four pages each.

- 9 (a) Explain the various input devices of a computer.  
OR  
(b) What is Networking? Explain the various types of Networks.
- 10 (a) What is DOS? Explain any four external DOS commands.  
OR  
(b) What is Windows operating System? Explain its features.
- 11 (a) What is MS Word package? Explain its advantages.  
OR  
(b) Explain the different functions available in MS Excel package.
- 12 (a) Explain the advantages and limitations of MS Access.  
OR  
(b) Explain the components of MS Power Point opening window.
- 13 (a) What is E Commerce? Explain the advantages and limitations E commerce.  
OR  
(b) Explain the various online payments systems available.

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**FACULTY OF COMMERCE****B. Com. I-Year Examination, March / April 2015****(Common Paper for Computers, Computer Applications (Voc.))****Paper – 105 : Fundamentals of 'C'****Time : 3 Hours****Max. Marks : 70****PART – A (5x4=20 Marks)****Note : Answer any five of the following questions in not exceeding 20 lines each.**

- 1 Write about Header files.
- 2 Explain about Arithmetic operators.
- 3 Write about Strings.
- 4 What is Recursive function?
- 5 Explain about Pointers.
- 6 Write a program to find whether the given number is even or odd.
- 7 Compare variable with constant.
- 8 Explain about while statement.

**PART – B (5x10=50 Marks)****Note : Answer the following questions in not exceeding four pages each.**

- 9 (a) Write about importance and features of C language.

**OR**

- (b) Explain about different Data types available in C language.

- 10 (a) What is switch statement? Write any example program on it.

**OR**

- (b) Write about different types of operators.

- 11 (a) Explain about different types of Arrays.

**OR**

- (b) Write about string Handling function.

- 12 (a) Define function. Write about mathematical functions.

**OR**

- (b) What are the elements of user-define function?

- 13 (a) What is structure? Write a simple program on structures.

**OR**

- (b) Define Union. Write a simple program on Unions.

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