

FACULTY OF COMMERCE

B.Com. V – Semester (CBCS) Examination, November / December 2019

**(Common Paper for General / Computers / Computer Applications /
Advertising / Foreign Trade and Tax Procedure Courses)**

Subject: Practice of General Insurance

Paper Code – BC – 501

Skill Enhancement Course – III

Time: 1½ Hour

Max.Marks: 40

PART – A (2x5 = 10 Marks)

[Short Answer Type]

Note: Answer any two of the following questions.

- 1 Cover Note
- 2 Proposal Form
- 3 Death Claim
- 4 Insurance Accounting

PART – B (2x15 = 30 Marks)

[Essay Answer Type]

Note: Answer all the questions.

- 5 a) Explain about the various roles of Insurance Companies in Insurance Industry.
OR
b) Explain about Policy Documents and Forms.
- 6 a) Describe the factors regarding which care should be taken in taking the Risk for Indemnification.
OR
b) What is a Reserve Fund? Discuss the various types of Reserves maintained by Insurance Companies.

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B.Com./B.A./B.Sc. V – Semester (CBCS) Examination, November / December 2019

**(Common Paper for General / Computers /Computer Applications /
Advertising / Foreign Trade and Tax Procedure Courses)**

Subject: Introduction to Indian Economy

Paper Code – BC – 502

Generic Elective – I

Time: 1½ Hour

Max.Marks: 40

PART – A (2x5 = 10 Marks)

[Short Answer Type]

Note: Answer any two of the following questions.

- 1 Mineral Policy
- 2 Indian Economy
- 3 Industrial Policy
- 4 Liberalization

PART – B (2x15 = 30 Marks)

[Essay Answer Type]

Note: Answer all the questions.

- 5 a) What is Environmental Degradation? Explain the various effects of Environmental Degradation.

OR

b) Explain the significance of Transport. State the various components of Indian Transportation.
- 6 a) Define the term Globalization. State the various advantages of Globalization.

OR

b) What do you mean by Unemployment? Explain the various types of Unemployment.

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(Common Paper for General / Computers /Computer Applications /
Advertising / Foreign Trade and Tax Procedure Courses)****Subject: Business Laws****Paper Code – BC – 502****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)
[Short Answer Type]****Note: Answer any five of the following questions.**

- 1 Sources of Business Law
- 2 Wagering Agreement
- 3 Goods sent on Sale or Return
- 4 Geographical Indicator
- 5 E-Governance
- 6 Lapse of an Offer
- 7 Void Agreement
- 8 Cyber Crime

**PART – B (5x12 = 60 Marks)
[Essay Answer Type]****Note: Answer all the questions.**

- 9 a) i) "Acceptance is to Offer is what a lighted match is to a train of Gunpowder" –
Comment.
ii) Mr. D started "Cash and Carry system" in his shop. Mrs S entered the shop,
took a basket and after taking articles of her choice into the basket reached the
cashier for payments. The cashier refused to accept the price. Decide.
- OR**
- b) i) Define the term "Consideration". State the Exceptions to the rule "No
Consideration – Not Contract".
ii) An employee was induced by his employer to sell his Bike to the later at less
than the purchase price to provide incentive in lieu of his effort. Accordingly
the Bike was sold. Can the father of the employee sue the employer?
- 10 a) i) Define Contingent Contract. What are the rules relating to Contingent
Contract?
ii) Kishore promised to pay certain sum of money tio Mahesh on return of a
specified ship within a year. The ship sunk into the sea. Kishore wants to set
aside the promise to pay. Can he succeed?
- OR**
- b) i) What do you understand by Discharge of a Contract? What are the various
modes of Discharge of Contract?
ii) A, B and C jointly borrowed a sum of money from 'X', 'A' suddenly dies;
whether his legal representative 'L' would be liable to repay along with 'B' and
'C' or not?

Code No.10061

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(Common Paper for General / Computers /Computer Applications /
Advertising / Foreign Trade and Tax Procedure Courses)****Subject: Cost Accounting****Paper Code – BC – 503****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)
[Short Answer Type]****Note: Answer any five of the following questions.**

- 1/ Cost Sheet
- 2/ Just in Time (JIT)
- 3/ Indirect Labour Cost
- 4/ Features of Job Costing
- 5/ Abnormal Gain
- 6/ From the information given below calculate EOQ
Annual usage 8000 units
Purchase Price per unit R. 10
Ordering Cost per Order Rs.80
Carrying Cost 20% p.a. per Unit Cost
- 7/ The following information is extracted from the job ledger of Devi Enterprises in respect of Job No. 454
Materials Rs. 6,800; Wages 100 hours @ Rs. 5
Variable Overheads incurred for all Job Rs.10,000 for 5,000 labour hours
Find the profit if the job is billed for Rs.9,000
- 8/ The output of process X was 5000 units, normal loss allowed was 10% of input. Abnormal loss was 400 units. The following further information is obtained.
Material Rs. 5 per unit, Overheads Rs. 6,700, Labour Rs.8,000,
Wastage realized Rs 2.50 per unit
Prepare Process X Account.

**PART – B (5x12 = 60 Marks)
[Essay Answer Type]****Note: Answer all the questions.**

- 9 a) Define Cost Accounting? Explain objectives and scope of Cost Accounting.
OR
b) Discuss the difference between Cost Accounting and Financial Accounting.
- 10 a) Discuss the various types of Inventory Control Techniques.
OR

- b) From the following details, prepare the Store Ledger using "Weighted Average" method of valuing the issues.

Nov. 2018	1	Opening Stock 2,000 units @ Rs.5.00 each
	3	Issued 1,500 units to production department
	5	Received 4,500 units @ Rs. 6.00 each
	10	Issued 1,600 units
	12	Returned to stores 100 units by Production Department (from the issue of Nov. 3)
	16	Received 2,400 units @ Rs. 6.50 each
	19	Returned to supplier 200 units out of quantity received on Nov. 5.
	20	Received 1,000 units @ Rs. 7.00 each
	24	Issued to production 2,100 units
	27	Received 1,200 units @ Rs.7.50 each
	29	Issued to production 2,800 units

- 11 a) A worker takes 48 hours to do a job for which the time allowed is 60 hours. His wage rate is Rs.10 per hour. Calculate the works cost of the job under the following methods of payment of wages

a) Halsey plan b) Rowan Plan

Additional Information:

Material Cost Rs. 1,000

Overheads @ 150% of wages

OR

- b) In a manufacturing concern there are four departments viz A, B, C & D. A and B are production departments and C & D are Service Departments. C renders service worth Rs. 12,000 to D and Balance to A & B in the ratio of 3:2. D renders service to A and B in the ratio of 9:1.

The overhead expenses incurred in a year are as follows:

	Rs.
Depreciation	95,000
Rent, Rates and Taxes	18,000
Insurance	7,600
Power	10,000
Canteen Expenses	5,400
Electricity	2,400

Following further information are given regarding the departments.

	A	B	C	D
Direct Material Rs.	6,000	5,000	3,000	2,000
Direct labour Rs.	20,000	10,000	10,000	5,000
Floor Space occupied (Sq.ft)	5,000	4,000	1,000	2,000
Value of Assets (in lakhs)	10	5	3	1
H.P. of Machines	1,000	500	400	100
No. of workers	100	50	50	25
Light and Fan Points	50	30	20	20

From the above particulars prepare a statement showing overhead expenses of production Departments A and B after distribution of Service Department's expenses.

- 12 a) Following information in respect of Job No. 222 is given below:

Materials Rs.5,800

Wages

Department A – 100 hours @ 5 per hour

Department B – 200 hours @ Rs. 3 per hour

Overheads for the two departments are estimated as

A) Variable Overheads:

Department A – Rs.10,000 for 5,000 direct labour hours

Department B – Rs. 30,000 for 10,000 direct labour hours

B) Fixed Overheads:

Rs. 50,000 for 50,000 normal working hours.

Calculate the cost of this job and also the price to be charged so as to give a profit of 20% on selling price.

OR

- b) From the following, prepare a Cost Sheet and Quote a suitable prices.

Total production	5,000 tons
Cost of Raw Material	Rs.20,00,000
Carriage Inwards	Rs. 2,00,000
Direct wages	Rs.20,00,000
Indirect wages	Rs. 1,00,000
Office Expenses	Rs.10,00,000
Selling Overheads	Rs.10,00,000
Payment of Income Tax	Rs. 3,00,000
Dividend paid	Rs. 5,00,000

A profit Margin of 50% on cost is desired.

- 13 a) From the following information prepare

a) The Contract Accounts

b) Contractee's Accounts

Materials sent to site	85,349
Labour engaged on site	74,375
Plant installed at cost	15,000
Direct Expenditures	4,126
Establishment charges	3,167
Materials returned to stores	549
Work Certified	1,95,000
Cost of work not certified	4,500
Material on hand, Dec. 31	1,883
Wages accrued on Dec. 31	2,400
Direct expen. accrued on 31 st Dec.	240
Value of plant on Dec. 31 st	11,000

The contract price has been agreed at Rs. 2,50,000. Cash has been received from the contractee amounting to Rs.1.80,000.

OR

- b) Product X is obtained after it passes through 3 distinct processes. You are required to prepare process accounts from the following information.

	Total	Process-I	Process-II	Process-III
Material	15,084	5,200	3,960	5,924
Direct Wages	18,000	4,000	6,000	8,000
Production Overheads	18,000	--	--	--

1,000 units @ Rs.6 per unit were introduced in Process-I. Production Overheads are to be distributed at 100% on Direct Wages.

	Actual Output	Normal Loss	Value of Scrap per unit
Process-I	950	5%	Rs.4.00
Process-II	840	10%	Rs.8.00
Process-III	750	15%	Rs.10.00

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B.Com. V – Semester (CBCS) Examination, November / December 2019

**(Common Paper for General / Computers /Computer Applications /
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Subject: Banking Theory and Practice

Paper Code – BC – 505

Time: 3 Hours

Max.Marks: 80

**PART – A (5x4 = 20 Marks)
[Short Answer Type]**

Note: Answer any five of the following questions.

- 1 E-Banking
- 2 CRR and SLR
- 3 SIDBI
- 4 Minor Customer
- 5 Loans against Real Estate
- 6 OMBUDS MAN
- 7 District Cooperative Central Bank
- 8 Garnishee Order

**PART – B (5x12 = 60 Marks)
[Essay Answer Type]**

Note: Answer all the questions.

- 9 a) What is Unit Banking? What are the merits and demerits of Unit Banking?
OR
b) Explain the functions of Commercial Banks.
- 10 a) What are the functions of Reserve Bank of India?
OR
b) What are the various weapons of credit control available to RBI?
- 11 a) Discuss the functions and problems of RRBs.
OR
b) Explain the role of NABARD in the Agricultural Development in India.
- 12 a) Explain the special features of relationship between the Banker and the customer.
OR
b) Explain the procedure and precautions to be taken while opening an Account in the Bank in the name of individual.
- 13 a) Explain the duties of a Payee Banker.
OR
b) What are the latest trends in Deposit Mobilization?

Code No. 10064

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(Only for General Courses)****Subject: Auditing****Paper Code – BC – 506****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)****[Short Answer Type]****Note: Answer any five of the following questions.**

- 1/ Government Audit
- 2/ Audit Program
- 3/ Internal Audit
- 4/ Importance of Vouching
- 5/ Audit Committee
- 6/ Qualified Report
- 7/ Auditor's Lien
- 8/ Cost Audit

PART – B (5x12 = 60 Marks)**[Essay Answer Type]****Note: Answer all the questions.**

- 9 a) Define Auditing. What are the differences between Auditing and Accountancy?
OR
b) Explain the objectives and importance of Auditing.
- 10 a) State the provisions of Companies Act 2013 regarding appointment of the Auditors.
OR
b) Discuss the various categories of liabilities of a Company Auditor in brief.
- 11 a) What are the differences between External Audit and Internal Audit?
OR
b) Describe a system of Internal Check in respect of Wage Payments suitable for a large manufacturing concern.
- 12 a) Define Vouching. What are the points an auditor should look into when examining vouchers?
OR
b) Explain the various problems of EDP Environment.
- 13 a) What are the various elements of Audit Report?
OR
b) State the various methods of Valuation.

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B.Com. V – Semester (CBCS) Examination, November / December 2019
(Only for Computer / Computer Applications Courses)

Subject: Excel Foundations

Paper Code – BC – 506

Time: 3 Hours

Max.Marks: 80

PART – A (5x4 = 20 Marks)
[Short Answer Type]

Note: Answer any five of the following questions.

- 1 Explain the Process of Creating a Chart
- 2 Write about Special types of Cells
- 3 Discuss about Mini Toolbar
- 4 Give a short note on Auto Recovery
- 5 What do you mean by Page Layout?
- 6 Write about Colors and Shading
- 7 Define Work Book, Work Area
- 8 Explain about Hiding a Work Sheet

PART – B (5x12 = 60 Marks)
[Essay Answer Type]

Note: Answer all the questions.

- 9 a) Briefly write about important features of M.S.Excel.
OR
b) Discuss about Number Formatting.
- 10 a) Explain about Adding and Deleting a Worksheet.
OR
b) Give a short note on Paste Special dialogue box.
- 11 a) Write the procedure of Creating Table with Border and No Borders.
OR
b) Briefly write about Formatting tools on the Home Tab.
- 12 a) What do you mean by Excel Templates?
OR
b) Briefly write about Protect Workbook options.
- 13 a) Explain the Process of Creating PDF files.
OR
b) Give a short note on Inserting a Page Break, removing Manual Page Breaks.

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B.Com. V – Semester (CBCS) Examination, November / December 2019

**(Common Paper for General / Computers /Computer Applications /
Advertising / Foreign Trade and Tax Procedure Courses)**

Subject: Computerized Accounting

Paper Code – BC – 507 Elective – I

Time: 3 Hours

Max.Marks: 80

**PART – A (5x4 = 20 Marks)
[Short Answer Type]**

Note: Answer any five of the following questions.

- 1 Key Board Conventions
- 2 Stock Categories
- 3 Debit Note
- 4 Receivable Management
- 5 Cash Book
- 6 Deletion of Groups
- 7 New Reference
- 8 Cash Flow Statement

**PART – B (5x12 = 60 Marks)
[Essay Answer Type]**

Note: Answer all the questions.

- 9 a) “ERP is a one step solution for all Business requirements” – Elucidate.
OR
b) Explain the advantages of Single and Multi-Ledger Creation with examples.
- 10 a) What are the options available in Inventory Masters for maintaining Stock in Accounting Software?
OR
b) Explain with examples the differences between Stock Categories and Stock Groups.
- 11 a) Explain the process of recording Business Transactions in Accounting Software
OR
b) What do you mean by Voucher Types? Explain any five Voucher Types.
- 12 a) What is Accounts Receivable? Write the advantages of maintaining Bill-Wise details.
OR
b) Explain Payable Management in Accounting Software.
- 13 a) What is MIS? What are the advantages of MIS Reports?
OR
b) What reports can be generated in Accounting Software that infer financial position of Business.

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(For Computers / Computer Applications Courses)****Subject: Web Technology****Paper Code – BC – 508 Elective – II****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)
[Short Answer Type]****Note: Answer any five of the following questions.**

- 1 Write short notes on tag along with its attributes
- 2 Write the differences between HTML and DHTML
- 3 Write short notes on Event and Event handlers in java script
- 4 Write about While loop in java script
- 5 Write short notes on Importance of XML
- 6 Write short notes on Cell Spacing and Cell Padding attributes in a table
- 7 What is a Form in HTML?
- 8 Write about how to create hyperlinks in HTML.

**PART – B (5x12 = 60 Marks)
[Essay Answer Type]****Note: Answer all the questions.**

- 9 a) Explain in detail about frames in HTML with examples.
OR
b) Explain in detail about Web Design Principles.
- 10 a) Explain in detail about various types of CSS with examples.
OR
b) Explain in detail about various Filters with examples.
- 11 a) Explain the usage of Looping statements in Java Script along with Syntax and examples.
OR
b) Explain in detail about Math object in Java Script.
- 12 a) Explain about Mouse events.
OR
b) Explain about Keyboard related events.
- 13 a) Explain in detail about Syntax and Rules for creating XML document.
OR
b) Explain about XML Style Sheets.
