

**FACULTY OF COMMERCE**  
**B.Com. I-Semester (CBCS) Examination, December 2016**  
**(Common Paper for All Streams Except Advertising Course)**

**Subject : Business Economics**

**Paper Code – BC – 105 Course Type DCS – 2A**

**Time : 3 Hours**

**Max. Marks: 80**

**PART – A (5 x 4 = 20 Marks)**  
**(Short Answer Type)**

**Note : Answer any FIVE of the following questions.**

- 1 Nature of Business Economics
- 2 Equi Marginal Utility
- 3 Substitution effect
- 4 Elasticity of demand
- 5 Consumer Surplus
- 6 Returns to Scale
- 7 Isoquants
- 8 Opportunity cost

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

- 9 (a) Define microeconomics. What is its importance ? List its limitations.  
**OR**  
(b) Define Utility. Explain the Law of Diminishing Marginal Utility with the help of utility schedule.
- 10 (a) Using an example of your own, distinguish between shifts and demand and movements along a demand curve.  
**OR**  
(b) Define elasticity of demand. What are the methods of measuring elasticity of demand?
- 11 (a) Explain Law of supply. What are the factors influencing supply?  
**OR**  
(b) Define Indifference Curve. Explain the properties of indifference curve.
- 12 (a) Explain the likely behaviour of total product, average product and marginal product when only one input is increased for increasing production. Indicate the phases of Law of Variable Proportion.  
**OR**  
(b) Explain the internal and external economies of scale of production.
- 13 (a) Show a diagrammatic relationship between Short run Average cost curves and Marginal cost curves.  
**OR**  
(b) What is Break-even Chart? Explain how it can be used to find the break-even point.

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Code No. 8004 / E

**FACULTY OF COMMERCE**  
**B.Com. I-Semester (CBCS) Examination, December 2016**  
**(Common Paper for All Streams)**

**Subject : Business Organization**

**Paper Code – BC – 106 Course Type DCS – 3A**

**Time : 3 Hours**

**Max. Marks: 80**

**PART – A (5 x 4 = 20 Marks)**  
**(Short Answer Type)**

**Note : Answer any FIVE of the following questions.**

- 1 Industry and Commerce
- 2 Partnership Deed
- 3 Promoter
- 4 Memorandum of Association
- 5 Statement in the Prospectus
- 6 Equity and Preference Shares
- 7 Angel Investors
- 8 Mutual funds

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

- 9 (a) Define Business and briefly describe its objectives.  
**OR**  
(b) What do you mean by business? Discuss its functions.
- 10 (a) What is business organization? Explain about the factors influencing the choice of suitable forms of organization.  
**OR**  
(b) Define Partnership. Describe the advantages and disadvantages of partnership.
- 11 (a) Define Joint Stock company. Discuss its characteristics.  
**OR**  
(b) What is Company Promotion? Explain various stages of company promotion.
- 12 (a) What is Company finance? Briefly describe the sources available for corporate finance.  
**OR**  
(b) What is intercompany investments? Discuss briefly about lease finance and hire purchasing.
- 13 (a) Define stock exchange and describe its functions.  
**OR**  
(b) Define mutual funds and discuss its importance.

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**FACULTY OF COMMERCE**

**B.Com. (CBCS) Examination, December 2016  
(Common Paper for All Streams)**

**Subject : Financial Accounting – I**

**Paper Code – BC – 104 Course Type DCS – 1A**

**Time : 3 Hours**

**Max. Marks: 80**

**PART – A (5 x 4 = 20 Marks)  
(Short Answer Type)**

**Note : Answer any FIVE of the following questions.**

- 1 Explain advantages and disadvantages of Ledger.
- 2 Explain "Valuation of Inventory" Accounting Standard.
- 3 From the following particulars prepare Purchase Book of Mr. Sony Electronics.  
2016 Jan. 1 Purchased goods from Mahender of the list price of Rs.4,00,000 Less 10% discount.  
Jan. 3 Bought of Ideal furniture, Pune 100 chairs @ Rs. 500  
15 tables @ Rs. 1,000 Delivery and cartage Rs. 4,000  
Jan. 8 Purchased from Godrej Co., Delhi  
150 collapsible chairs @ Rs. 2,500
- 4 Give the adjustment entries:  
(i) Bad debts Rs. 10,000  
(ii) Interest on Capital Rs. 25,000
- 5 Explain need of Bank Reconciliation Statement.
- 6 Rectify the following errors:  
(i) Purchases of Rs. 3000 from Raman passed through Sales book.  
(ii) Rs. 400 paid to B. Mehta against our acceptance was debited to N.Mehta.
- 7 A machine was purchased on 1<sup>st</sup> Jan. 2-14. Depreciation was written off at 10% p.a. on Diminishing balance method. At the end of 2014 the depreciated value of Asset Rs. 72,900. Find the cost price.
- 8 From the following balances prepare Trial Balance as on 31-12-2014.  
Rs.  

Capital	50,000
Cash at bank	10,000
Furniture	15,000
Buildings	25,000
Debtors	10,000
Creditors	10,000
Stock	60,000
Bank overdraft	43,500
Bills payable	16,500

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

- 9 (a) What is Journal? What are the items to be observed while passing Journal entries?

**OR**

- (b) Give the Journal entries for the following transactions:

		Rs.
a.	2014 April 1 Started business with	4,00,000
b.	3 Purchased goods	2,00,000
c.	10 Cash sales	50,000
d.	12 Goods sold to Ramu	60,000
e.	13 Purchased goods from Suma	1,00,000
f.	18 Paid to Suma on account	50,000
g.	23 Paid commission	4,000
h.	25 Paid tax by cheque	6,000
i.	27 Draw for office use from the bank	8,000
j.	30 Purchased furniture by cheque	30,000

- 10 (a) Enter the following transactions in the Three Column cash book:

		Rs.
2014 July 1	Cash in hand	45,000
	Balance at Bank	1,12,000
3	Cash sales	17,000
5	Paid into Bank	18,000
7	Received a Cheque from Priya	33,000
9	Paid into Bank Shivani's cheque	28,000
10	Paid to Amar by cheque Rs 9800(in full settlement of his account Rs,10,000	
11	Withdrew from bank for office use	36,000
12	Goods purchased from Naveen	14,000
13	Purchased furniture	25,500
14	Received a cheque from John (Paid into bank on the same day)	10,000

**OR**

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- (b) A Businessman given the following information of his business, you are required to record them in proper subsidiary books.

March 2014		Rs.
1	Bought goods from Devender	25,500
3	Sold goods to Praveen	18,300
4	Returns goods to Devender	800
5	Praveen returned goods	200
6	Sold goods to Anand	35,600
8	Anand returned goods	2,400
10	Bought from Narayana	13,700
12	Goods returned to Narayana	3,700
14	Cash received from Devender	15,000
16	Cash paid to Praveen	10,000
18	Goods sold to Das	14,280
20	Goods purchased from Devender	18,000
25	Goods returned to Devender	2,000
26	Goods sold to Praveen	15,000
28	Goods returned to Praveen	2,500
31	Goods sold for cash	20,000

- 11 (a) From the following particulars ascertain the pass book balance of Palani Kumar as on 31-12-2015.
- Bank overdraft as per cash book Rs. 1,18,340
  - Interest on overdraft debited in pass book Rs.10,500
  - Bank charges debited in the pass book Rs. 1,900
  - Cheques issued but not cashed upto 31<sup>st</sup> December, 2015 Rs. 14,800
  - Interest on Investments recorded in Pass book only Rs. 11,200
  - Cheques paid into bank but not cleared before 31<sup>st</sup> December, 2015 Rs. 22,500
  - A wrong credit has been given by the banker for Rs.500 in the pass book

OR

- (b) On checking the Bank pass book it was found that it showed in Bank balance Rs. 45,220 as on 31-12-2015. The following differences were noted.
- Cheques deposited but not yet credited by bank Rs. 16,000
  - Cheques dishonored and debited by bank but not given effect in the ledger Rs. 4,800
  - Bank charges debited by bank but debit memo not received from bank Rs.500
  - Interest on overdraft excess credited in the cash book Rs. 4,200
  - Cheques issued but not presented for payment Rs. 20,400
- You are required to prepare a Bank Reconciliation statement as on 31-12-2015.

- 12 (a) Pass the rectifying entries for the following:
- Goods sold to Ravi Rs. 1,750 were not posted to account
  - A credit sale of Rs, 2,400 to Srinivas has been entered in the purchases book
  - Rs. 150 paid towards conveyance expenses to Kiran was debited to his personal account.
  - Rs. 2000 paid Saikumar is debited to Sri Kumar
  - Good taken by proprietor Rs. 4,000 have not been entered in the books at all
  - Purchases returns book total was under cast by Rs. 2,000

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OR

- (b) On July 1<sup>st</sup> 2010 a company purchases a second hand machine for Rs. 8,00,000 and spent Rs. 1,20,000 on overhauling. The company has Purchased another Machinery on 1<sup>st</sup> January 2012 for Rs. 4,80,000. On 30<sup>th</sup> June 2012, the machinery purchased on 1<sup>st</sup> July, 2010 was sold for Rs.3,20,000 and on 1<sup>st</sup> July 2012 a new plant was installed at a cost of Rs. 6,00,000. The company provided depreciation at 10% on the original cost. The accounts are closed every 31<sup>st</sup> December. Show the machinery account for 3 years.

- 13 (a) From the following prepare a Trading and Profit and Loss account on Balance Sheet as on 31-3-2015.

Particulars	Rs.
Capital	85,000
Plant and Machinery	19,000
Opening Stock as on 1-4-2014	29,200
Purchases	2,07,240
Sales	2,38,120
Drawings	14,200
Purchase returns	5,820
Sales returns	4,200
General expenses	8,800
Rent	6,400
Apprentice premium	1,600
Bank overdraft	4,800
Bad debts	3,440
Debtors	84,000
Creditors	48,000
Cash on hand	960
Bad debts reserve	2,100

**Adjustment:**

- (i) Depreciation plant at 10%  
(ii) Increase bad debts reserve to 5% on debtors  
(iii) Rent accrued is Rs.800  
(iv) Stock on hand as on 31<sup>st</sup> March, is Rs, 34,000  
(v) Apprentice premium received in advance Rs. 400

OR

- (b) The following balances are extracted from the books of Kautilya & Co, on 31-3-2014. You are required to make the necessary closing entries.

	Rs.		Rs.
Stock on April 1 <sup>st</sup> , 2013	500	Bills Receivable	2,250
Purchases	19,500	Wages	1,400
Insurance	550	Sundry Debtors	15,000
Carriage inward	400	Commission (Dr)	400
Interest on Capital	350	Stationery	225
Returns inwards	650	Commission (Cr)	200
Returns outwards	250	Trade expenses	100
Office fixtures	500	Cash in hand	250
Cash at Bank	2,375	Rent and taxes	550
Carriage outwards	725	Sales	25,000
Bills Payable	1,500	Creditors	9,825
Capital	8,950		

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Code No. 8005

**FACULTY OF COMMERCE**

**B.Com. I-Semester (CBCS) Examination, December 2016  
(Common Paper for All Streams Except Foreign Trade Course)**

**Subject : Information Technology**

**Paper Code – BC – 107 Course Type DCS – 4A**

**Time : 3 Hours**

**Max. Marks: 80**

**PART – A (5 x 4 = 20 Marks)  
(Short Answer Type)**

**Note : Answer any FIVE of the following questions.**

- 1 ROM
- 2 Start Menu
- 3 Modem
- 4 Virus
- 5 Windows Ex-plorer
- 6 Web Browser
- 7 Slide Sorter
- 8 Multimedia

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

- 9 (a) Explain the generations of Computer.  
**OR**  
(b) Explain the types of Computer.
- 10 (a) Write about Cryptography and Cryptology.  
**OR**  
(b) Explain DOS Commands (Internal and External).
- 11 (a) Write about the functions on documents.  
**OR**  
(b) Explain in detail Mail Merge Operation.
- 12 (a) How do you create a Work Sheet for entering and editing numbers? Illustrate.  
**OR**  
(b) Explain the types of Charts and Graphs.
- 13 (a) What is Custom Animation and Transition? Explain.  
**OR**  
(b) How do you create Power Point Presentation?

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