

B.COM (Hons.), SEMESTER-VI EXAMINATION
(SUB: - ACCOUNTING FOR MANAGERS; PAPER CODE: - 06070601)

Time: 03:00 Hrs

Max. Marks: 75

Instructions:

1. Write Roll No. on the Question Paper.
2. Candidate should ensure that they have been provided with correct question paper. Complaint(s) in this regard, if any, should be made within 15 minutes of the commencement of the exam. No complaint in this regard will be entertained thereafter.
3. Question No. 1 is compulsory. Parts of a question should be attempted in sequential order. Marks are indicated against each question.
4. Draw diagram wherever required.

Q.1. Attempt all the questions:

- (a) State two limitations of Management Accounting. (2)
- (b) What is the importance of ratio analysis for management? (2)
- (c) What is 'Funds from Operations'? (2)
- (d) Explain Cost Volume Profit Analysis. (2)
- (e) Explain Labour variance. (2)
- (f) What do you understand by Capital Budgeting? (2)
- (g) What is Angle of Incidence? (2)
- (h) Explain the concept of Key Factor. (1)

UNIT - I

- Q.2. What is Management Accounting? Explain its functions and various techniques. (15)**

OR

- Q.3. The comparative statements of income and financial position of Adarsh Enterprises Ltd. Are given below:**

	2016	2017
	(Rs.)	(Rs.)
Sales(Net)	1,50,000	1,84,000
Less: Cost of Sales	1,00,000	1,38,000
	50,000	46,000
Less: Operating Expenses(including Rs. 6,000 per annum for depreciation	44,000	42,000
Net Profit	6,000	4,000
Assets:		
Cash in hand	12,000	14,000
Debtors	60,000	36,000
Stock at cost	24,000	18,000
Fixed Assets (net)	1,02,000	1,06,000
Total	1,98,000	1,74,000
Liabilities:		
Creditors	38,000	20,000
Debentures	40,000	30,000
Share Capital	1,00,000	1,16,000
Surplus	20,000	8,000
Total	1,98,000	1,74,000

Compute the following ratios:

- (a) Liquidity ratios for two years. (5)
 (b) Inventory Turnover for two years (Assume stocks for 2016 to be Rs. 26,000). (5)
 (c) Operating ratios for two years. (5)

UNIT -II

Q.4. Clearly explain the meaning and importance of funds flow statement .How is Funds flow statement is prepared. (15)

OR

Q.5. Classify the three activities of Cash Flow Statement? How will you calculate cash flows from Operating activities by Indirect Method. Prepare its format. (15)

UNIT-III

Q.6. What is Marginal Costing. Explain its advantages. Differentiate between Marginal Costing and Absorption Costing (15)

OR

Q.7. From the following data you are required to calculate the break even point and net sales value at this point:

	Rs.
Direct Material cost per unit	8
Direct Labour cost per unit	5
Fixed Overheads	24,000
Variable Overheads @ 60% on direct labour	
Selling Price per unit	25
Trade Discount	4%

If sales are 15% and 20% above the break –even volume, determine the net profits. (15)

UNIT-IV

Q.8. Critically examine the various methods of evaluation of capital budgeting? Discuss their Advantages and Disadvantages. (15)

OR

Q.9. What is Standard Costing .Enumerate the various Material Cost Variance? (15)

B.Com.(Hons.) – 6th SEMESTER
INCOME TAX LAW & ADMINISTRATION - 06070603
END TERM THEORY EXAMINATION

Time: 03:00 Hrs

Max. Marks: 75

Instructions:

1. Write Roll No. on the Question Paper.
2. Candidate should ensure that they have been provided with correct question paper. Complaint(s) in this regard, if any, should be made within 15 minutes of the commencement of the exam. No complaint in this regard will be entertained thereafter.
3. Attempt 5 Questions in all. Q. No. 1 is compulsory. Students are required to attempt other FOUR questions selecting one from each unit. Marks are indicated against each question.
4. Draw diagram wherever required.

Q.1. Answer the following Questions.

- a) Provision regarding TDS for Rent (2)
- b) Provision regarding TDS for Professional or technical fees (2)
- c) Provision regarding TDS for winnings for horse races (2)
- d) Belated Return (2)
- e) Return of loss (2)
- f) Best Judgment Assessment (2)
- g) Time limit to file revised return (2)
- h) PAN & TAN (1)

UNIT-I**Q.2.** How is the taxable income & tax liability of an individual calculated? (15)**OR****Q.3.** Dr. Verma is a teacher. Following information relate for AY 2017-18:

- a) Basic Salary @ Rs. 12,000 p.m.
- b) D.A. 45% of salary
- c) Warden ship allowance @ Rs. 400 p.m.
- d) Examiner ship remuneration Rs. 3000
- e) Royalty for books from schools (computed) Rs. 22,500
- f) Gross interest on Govt. securities Rs. 5000
- g) Interest on tax-free debentures (Gross) Rs. 3000. Debentures are issued by a public sector company and are notified.
- h) Dividend on shares of a foreign company Rs. 2,500
- i) Income from House property Rs. 1,10,000(computed)
- j) Contribution to statutory P.F. Rs. 5,000
- k) Contribution to P.P.F. Rs. 12,000
- l) Premium paid by cheques on medical insurance policy on health of dependent father Rs. 3000
- m) Donation to an approved charitable institution Rs. 10,000.

Compute the taxable income & tax liability for AY 2017-18

(15)

UNIT-II

Q.4. How is the tax assessment done for HUF? What is the procedure of assessment after partition of HUF? (15)

OR

Q.5. A,B & C are equal partners in a firm. For the previous year the particulars of income of the firm are given below: (in Rs.)

Profit from business after debiting remuneration to partners	2,00,000
Long term capital gains	1,00,000
Interest on bank deposits	50,000
Remuneration to partners	1,80,000
Unabsorbed depreciation	30,000
Brought forward business loss	2,00,000
Capital gains invested in specified assets	30,000
Amount deposited in capital gains A/c scheme, 1988	30,000

Compute the total income and tax liability of the firm. (15)

UNIT-III

Q.6. Red Ltd. An Indian company has estimated its income for PY 2017-18. Calculate advance tax payable by it from the following: (in Rs.)

Business income	10,80,000
Income from House property(after deduction u/s 24)	7,20,000
LTCG on transfer of immovable property on 1.11.17	3,60,000
Interest on bank deposits(other than savings bank a/c)	45,000
TDS on business income & interest	60,000
Deduction u/s 80G	1,00,000

Compute Advance tax payable for PY 2017-18. (15)

OR

Q.7. State the Income tax authorities who are empowered to administer under Income tax Act and explain their powers, functions and jurisdiction in relation to assessment of income. (15)

UNIT-IV

Q.8. "Compliance with legal formalities is less costly than payment of penalty or interest due on taxes". Explain the statement briefing the defaults & penalties under the IT act. (15)

OR

Q.9. Discuss the provisions regarding appeals and revisions with reference to tax planning. (15)

B. Com (Hons.)- 6th SEMESTER EXAMINATION**(SUB: Human Resource Management; PAPER CODE: - 6070604)****Time: 03:00 Hrs****Max. Marks: 75****Instructions:**

1. Write Roll No. on the Question Paper.
2. Candidate should ensure that they have been provided with correct question paper. Complaint(s) in this regard, if any, should be made within 15 minutes of the commencement of the exam. No complaint in this regard will be entertained thereafter.
3. Attempt 5 Questions in all. Q. No. 1 is compulsory. Students are required to attempt other FOUR questions selecting one from each unit. Marks are indicated against each question.
4. Draw diagram wherever required.

Q.1. Attempt all the Questions

- a) Explain the term HRP (2)
- b) Difference between HRM & HRD (2)
- c) What do you mean by Job Analysis (2)
- d) Explain the term TQM (2)
- e) Describe HR policies (2)
- f) Explain the methods of Performance Appraisal. (2)
- g) What do you understand by Executive Development? (2)
- h) Describe the term IR (1)

UNIT-I

- Q.2. Explain the different functions of HRM. (15)**

OR

- Q.3. Examine the role of HR manager to play in developing HR to gain a competitive edge for the organization in the competitive market. (15)**

UNIT-II

- Q.4. Distinguish between Recruitment & Selection. Explain the different sources of recruitment & process of selection (15)**

OR

- Q.5. What do you mean by training & development? Explain the methods of training. (15)**

UNIT-III

- Q.6. Explain the different wage & Incentive Plans. (15)**

OR

- Q.7. State & Explain the factors which affect the wage rates in industry. (15)**

UNIT-IV

- Q.8. What do you mean by HRD? Explain techniques & functions of HRD (15)**

OR

- Q.9. Define Industrial Unrest (UN) & what are the causes of Industrial Unrest in India (15)**

B.COM (H) - 6TH SEMESTER
Business Environment - 6070605
END TERM EXAMINATION

Time: 3 Hours

Max Marks- 75

Instructions:

1. Write your Roll no. on the Question paper.
2. Candidate should ensure that they have been provided correct question paper. Complaints in this regard, if any, should be made within 15 minutes of the commencement of the exam. No complaint(s) will be entertained thereafter
3. Attempt **five** questions in all. Question no. **1** is compulsory. Attempt other four questions selecting one for each part. All questions carry equal (15) marks.

Q.1 Answer the following questions:-**(5X3=15)**

- a) What is SWOT Analysis?
- b) Write a short note on Current Economic Situation of India?
- c) Difference between Inflation & Deflation
- d) What is the Role of Government in Indian Economy?
- e) What is Privatization and Devaluation?

UNIT-I

Q.2 What is Business Environment? What is the importance of Business Environment? Explain in details different Types of Business Environment? **(01+04+10)**

OR

Q.3 What is the importance of Agriculture in India? What are the problems faced by Agriculture in India and explain the remedies to these problems? **(05+05+05)**

UNIT-II

Q.4 Discuss in details the Income, Savings and Investment Industry of India. **(15)**

OR

Q.5 What is Balance of Trade and Balance of Payment? What is their Purpose? Difference between Balance of Trade and Balance of Payment. **(05+05+05)**

UNIT-III

Q.6 a) What is Unemployment and problems of Unemployment in India? **(7.5)**

b) What is Poverty and problems of Poverty? **(7.5)**

OR

Q.7 a) Write a short note on Regional Imbalance and its effect on the economy? **(7.5)**

b) What is Parallel Economy & What measure to be taken to curtail Parallel Economy? **(7.5)**

UNIT-IV

Q.8 a) What is Monetary & Fiscal Policy? What are the Types of Monetary & Fiscal Policy? **(7.5)**

b) Difference between Monetary & Fiscal Policy? **(7.5)**

OR

Q.9 a) What is Industrial Policy and its features? **(7.5)**

b) What is Industrial Licensing and its Objectives? **(7.5)**

Roll No. _____

B. Com (Hons.) – 6th SEMESTER
COMPUTER PROGRAMMING - 6070606
END TERM THEORY EXAMINATION

Time: 03:00 Hrs

Max. Marks: 50

Instructions:

1. Write Roll No. on the Question Paper.
2. Candidate should ensure that they have been provided with correct question paper. Complaint(s) in this regard, if any, should be made within 15 minutes of the commencement of the exam. No complaint in this regard will be entertained thereafter.
3. Attempt 5 Questions in all. Q. No. 1 is compulsory. Students are required to attempt other FOUR questions selecting one from each unit. Marks are indicated against each question.
4. Draw diagram wherever required.

Q.1. Write short note on the following :

- a) Variables (2)
- b) Keywords (2)
- c) Datatypes (2)
- d) Statement (2)
- e) String (2)

UNIT-I

- Q.2.** Write down the history of C language? Write down the advantages and disadvantages of C languages? Also write importance of C language? (10)
- Q.3.** Explain the structure of C program in detail with help of example? (10)

UNIT-II

- Q.4.** Explain Flowchart and its working? Write down rules for making flowchart and also explain various symbols used in flowchart? (10)
- Q.5.** Write a C program for addition of two numbers and multiplication of two numbers? (10)

UNIT-III

- Q.6.** Explain all the Arithmetic operators with the help of examples for each? (10)
- Q.7.** Define Loops? Discuss various types of loops in programming with examples? (10)

UNIT-IV

- Q.8.** Discuss Increment and decrement operators in details? Also writes program for each for explanation? (10)
- Q.9.** Write shote note on: (i) Pointer (ii) Structure (iii) Union (iv) Array (10)