

SET A

Sr. No. of Question Paper	:	
Unique Paper Code	:	22411102
Name of the Paper	:	Business Law, OBE
Name of the Course	:	B.Com. (Hons.)
Semester	:	CBCS SEMESTER I, NOV-DEC 2020
Duration	:	3 Hours
Maximum Marks	:	75

Instructions for Candidates

1. This paper consists of 6 Questions. **Attempt any 4 questions.** All questions carry equal marks.
2. Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.

Q.1. "Acceptance is to an offer what a lighted match is to a train of gunpowder". Elucidate this statement.

Ganesh posts a letter of offer on 20th October 2020. It reaches Ramesh on 25th October 2020. Ramesh posts the letter of acceptance on 27th October and it reaches Ganesh on 30th October 2020. When is communication of a) offer and b) acceptance complete? State the provisions clearly.

Q.2. "A contract caused by unilateral mistake may be valid, voidable, or void." Explain.

Solve the following case giving reason for your answer: A buys from Y a painting which both believe to be the work of an old master and for which A pays a high price. The painting turns out to be only a modern copy. Discuss the validity of the contract?

Q.3. Define the term "Surety". Give an example to explain the term. Explain the rights which are available to the Surety.

A lost his bill of lading worth 1 lakh and he applies to the carrier to issue him a duplicate one. Will the carrier issue him one? What will he have to furnish to get a duplicate bill of lading? Explain giving reasons.

Q.4. "In a contract for the sale of goods, there are certain implied conditions which if not fulfilled, the buyer is entitled to reject the contract or the seller is liable to pay the damages." Comment.

Arun purchased packing cloth from Varun for packing fruits. The cloth was not fit for packing eatables as it was having unusual smell but it was good for packing other things. What rights will be available to Arun when; a) Arun discloses his specific purpose to the seller, b) He asked for good packing cloth but did not disclose that he wants it to pack Fruits. Discuss the rights available to Arun and in that light discuss the implied conditions which are present in the contract of sale

Q.5. "Limited Liability Partnership (LLP) is much better option than partnership or private company or unlisted public company". Elaborate. Explain the procedure of conversion of a private company to LLP and the consequences of such conversion under the Second Schedule.

Q.6. "E-Governance is facilitating the many government processes to go online ensuring less bureaucracy and more transparency." Comment and explain the provisions relating to E-Governance under the Information Technology Act, 2000.

SET A

Sr. No. of Question Paper	:
Unique Paper Code	: 22411102_OC
Name of the Paper	: Business Law, OBE_OC
Name of the Course	: B.Com. (Hons.)
Semester	: CBCS, SEMESTER 1, NOV-DEC 2020
Duration	: 3 Hours
Maximum Marks	: 75

Instructions for Candidates

This paper consists of 6 Questions. **Attempt any 4 questions.** All questions carry equal marks.

Answers may be written *either* in English *or* in Hindi; but the same medium should be used throughout the paper.

Q.1. All agreements will give rise to a contract. Explain this statement bringing out the essentials of a valid contract.

A enters into an agreement with a minor B for giving him a loan of 1 lakh. Is the agreement binding on them. What legal action can be taken by A if the minor does not return the amount.

Can the minor on attaining majority ratify the contract?

Q.2. There are certain relations resembling those created by contracts. Explain the circumstances under which it arises. How are they different from contracts?

Q.3. Time of transfer of ownership will depend on: (i) ascertainment of goods; or on (ii) Deliverable state of the goods or on (iii) the choice of Buyer and Seller. Explain giving examples.

If A sells a horse to B on approval and gives him seven days to approve. Who will bear the loss if horse dies on (i) 3rd day without approval from B and on (ii) 8th day without express approval from B.

Q.4. LLP is a hybrid between a company and a traditional partnership. Comment.

“LLP has to follow certain rules while choosing and changing its name and Registered office”
Discuss.

Q.5. “Electronic record can be authenticated by using Hash Function and Asymmetric Crypto System”. Explain and also bring out the difference between Electronic Signature and Digital Signature

Q.6. State the provisions regarding taxation of LLP?

Define indemnity and guarantee contract. Differentiate between the two. Also give examples bringing out the difference.

Name of course: B.Com (H) Sem. I
 Scheme/Mode of Examination: CBCS
 Name of the Paper: Financial Accounting
 UPC/Subject Code: **22411101_OC**
 Duration: 03 Hours
 Maximum Marks: 75 Marks

Attempt Any Four Questions. All questions carry equal marks.

1. “Accounting is non-trustworthy and useless without GAAP”, Explain this statement with the example of 5 GAAPs
2. “A systematic procedure has been adopted for the issue of Accounting Standards” Explain.
3. Following are the balances of Solanki Traders for its First year ending on 31-03-2020.

Debit Balances	Amount Rs.	Credit Balances	Amount Rs.
Closing Stock	30,000	Discount	1,500
Purchase (Adjusted)	2,50,000	Cash Sales	1,10,000
Rent	10,000	Credit Sales	1,90,000
Interest on Bank Loan	7,000	Creditors	60,000
Wages	35,000	Bank Loan @ 12 p.a.	1,00,000
Import Duty	5,000	Outstanding Rent (31.03.2020)	1,000
Free Sample of goods	6,000	Bills Payable	7,000
Drawings of goods	10,000	Capital	1,00,000
Discount	1,000	Interest on Investments	500
Debtors	40,000		
Prepaid Salary	5,000		
Salary	25,000		
Investments @ 10p.a.	6,000		
Cash and Bank	90,000		
Plant and Machineries	40,000		
Furniture and Fixture	10,000		

	5,70,000		5,70,000
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Additional Information

- a) Rent was Payable @ 1,000 p.m.
- b) Machineries were purchased on May1, 2019. A Machine of Rs. 10,000 sold for Rs. 8,000 on 31-12-2019.
- c) Provide Depreciation on Machine @12% p.a., Provision for doubtful debts @5% on sundry debtors.
- d) Goods costing Rs. 15,000 sold on 'sales or return basis' for Rs. 20,000. But recorded as actual sales without any confirmation from the debtor.

Prepare Trading and Profit & Loss account and a Balance Sheet on 31-03-2020.

4. Neelima purchased 5 machines on Hire-Purchase system from Bina Traders on January 1, 2010 on the following terms:

Down Payment Rs. 60,000

1st Instalment payable on December 31, 2010 Rs. 40,000

2nd Instalment due on December 31, 2011 Rs. 37,000

3rd (Final) Instalment due on December 31, 2012 Rs. 44,000

The Hire Purchase price includes interest @ 10% per annum.

Neelima paid the first instalment on time but when the second instalment became due, she expressed her inability to pay the instalment. On her request, the vendor agreed to take back 3 machines and adjust their value against the amount due. The vendor valued the machines at cost less 40 percent for the purpose of repossession and balance to be paid after 6 months.

Neelima closes her books on 31st December every year and charges depreciation @ 20% per annum on WDV.

Show the Machines account and Vendor account in the books of Neelima.

Show Journal Entries in the books of Bina Traders assuming they sold the repossessed machines on April 1, 2012 for Rs. 70,000 after incurring expenses of Rs. 10,000 on their overhaul.

5. Meera and Co. Delhi has a branch in Agra. Goods are invoiced to the Branch at cost plus 25% margin on cost. The Branch is expected to send all cash collected to H.O. on a daily basis. Prepare the Agra Branch Account to know the profit for the year ending 31st December 2018 from the following information:

Petty Cash at Branch (1-1-2018)		5,000
Furniture at Branch (1-1-2018)		55,000
Stock at Branch (1-1-2018)		2,25,000
Debtors (1-1-2018)		60,000
Goods sent to Branch during the year		50,00,000
Cheques sent to Branch for:		
Salary of Branch Staff	3,00,000	
Petty Expenses	10,000	
Cash Sales at Branch		30,00,000
Credit Sales at Branch		25,00,000
Bad Debts to be written off		6,000
Cash Remitted by Branch to H.O. during the year		54,60,000
Petty expenses at Branch		12,000
Stock at Branch 31-12-2018		70,000

Furniture to be depreciated @20% per annum on Book Value.

One customer of Agra Branch paid Rs. 4,000 to Delhi H.O. directly.

6. Following is the Balance Sheet of Ashok, Binod and Chaman as on 31st March 2020.

Liabilities	Amount Rs.	Assets	Amount Rs.
Ashok's Capital	1,20,000	Land and Building	1,00,000
Binod's Capital	80,000	Plant and Machineries	70,000
Chaman's Capital	15,000	Furniture and fixture	20,000
Bank Loan	90,000	Goodwill	25,000
Outstanding Salary	20,000	Investments	40,000
Sundry Creditors	70,000	Stock	40,000
Bills Payables	10,000	Debtors	60,000
		Profit and loss	30,000
		Bank Balance	20,000

	4,05,000		4,05,000

Partners decided to dissolve the partnership on above date. Following transaction were taken place in dissolution process:

- a) Land and Building was Mortgaged with Bank loan. Bank sold the land and building in auction for Rs. 1,15,000. After deducting loan and auction charges bank returned 10,000 to the firm.
- b) Plant and Machineries were sold for Rs. 50,000, Investment were realized at 50,000 Stock sold for 45,000. Bad debts were 10,000. Realization expenses were 7,000
- c) Chaman become insolvent, nothing was realizable from his private estate.

Prepare Realization Account, Partners Capital Account and Bank Account

B. Com. (H) CBCS Semester III

November/December 2020 Examination

Paper BCH 3.2: Income Tax Law and Practice

Paper Code: 22411302

Duration: 3 hours

Maximum Marks: 55

Instructions : Attempt any four questions. All questions carry equal marks

Q1. Mr. X is a citizen of India. He is working as marketing manager of ABC Ltd., an Indian Company since 1st June, 2015. He has been regularly going to UK for marketing promotion. During the financial years 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20, he spent 319 days, 169 days, 271 days, 315 days and 75 days in UK respectively.

He reports the following incomes for the previous year 2019-20:

	₹
1. Salary (after standard deduction) from ABC Ltd. received outside India	24,00,000
2. Income from house property in London (50% remitted to India)	8,00,000
3. Past untaxed profits brought to India during previous year	5,00,000
4. Dividend from an Indian Company received outside India	13,00,000
5. Gift in pounds received from a friend in UK	4,00,000
6. Interest on UK development bonds (Two-fifth received in India)	4,00,000
7. Capital gain on transfer of property in Pune but amount received in UK	12,00,000

Determine the residential status and the gross total income of Mr. X for the assessment year 2020-21 assuming that prior to 1st June 2015, he had never travelled abroad.

Q2. Mrs. Garima Sharma, an employee of Sunrise Pvt. Ltd. in Punjab and not covered by Payment of Gratuity Act, 1972, retires at the age of 65 years on 28.02.2020 after completing 39 years and 8 months of service. At the time of retirement, she is entitled to a monthly pension of Rs. 20,000. With effect from 01.03.2020, she gets 75% of pension commuted for 9,00,000. She also receives Rs. 15,00,000 as gratuity and Rs. 25,00,000 as Accumulated balance of Recognised Provident Fund. Determine the income chargeable to tax for Mrs. Garima for AY 2020-21 with the help of following information:

S. No.	Particulars	Amount (Rs.)
(i)	Basic Salary	60,000 p.m.
(ii)	Dearness Pay (60% forms part of all retirement benefits)	8,000 p.m.
(iii)	Commission	2,400 p.m.

(iv)	Medical allowance	24,500
(v)	House rent allowance (rent paid Rs. 25,000 p.m. up to 31.01.2020. With effect from 01.02.2020, she resides in her own house)	42,000 p.m.
(vi)	Gift of Phillips Air Purifier on her retirement from employer company	10,000
(vii)	Credit card provided to her only to be used for official purposes.	4,000 p.m.
(viii)	Loan at concessional rate of 2% taken from employer company Rs. 1,00,000 on 03.11.2019 and repaid on 28.11.2019. SBI lending rate is 14% p.a.	
(ix)	Purchases a house property from her close friend, Neha, for Rs. 2,00,000 (stamp duty value of the property is Rs. 12,00,000)	

Note: Salary and Pension become due on last day of each month

During the Previous Year 2019 – 20, she has made the following investments, deposits or payments:

- Life insurance premium (policy taken in 2018) on the life of her dependent brother (Sum assured: Rs. 5,00,000): Rs. 15,000
- Repayment of loan (towards principal amount) taken from IDBI for purchase of residential house property: Rs. 1,00,000
- Life insurance premium (policy taken in 2017) on her life (Sum assured: Rs. 7,40,000): Rs. 34,000
- Mediclaim insurance premium paid through account payee cheque for sister in law (senior citizen): Rs. 60,000
- Donation to political party in cash: Rs. 10,000
- Interest on loan for higher education of her son Rs. 20,000

Q3. Ms. Raani (age: 62 years), a retired government employee, is getting a monthly pension of Rs.90,000. She owns three houses, particulars of which are as follows:

Particulars	I ₹	II ₹	III ₹
Nature of Property	Self-Occupied for residence	Self-Occupied for residence	Self-Occupied for residence
Municipal valuation (MV)	25,000	3,40,000	500,000
Fair Rent (FR)	90,000	3,65,000	500,000
Standard Rent	60,000	3,75,000	4,50,000
Municipal Taxes	10%	12%	8%
Date of construction	August 31, 2018	March 31, 2018	April 1, 2014
Repairs	20,000	25,000	300,000
Ground Rent	5,000	5,000	5,000
Insurance	10,000	1,200	1,500
Interest on capital borrowed for repair of the house property during 2019-20	-	-	45,000
Capital borrowed for construction of House @ 12% per annum	30,00,000	25,00,000	-
Date of borrowing for both houses,	Entire Loan still	Entire Loan repaid	

June 1, 2015	outstanding	along with interest on 31 December, 2018	-
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Determine taxable income and tax liability of Ms. Raani, suggesting the best option on the assumption that she contributes Rs.1,50,000 towards PPF and pays medical insurance premium on her health Rs.75,000.

Q4. X (50 years) and Y (45 years) are two partners in a firm sharing profits and losses equally. The profit and loss account of the firm for the year ending 31st March 2020 is as follows:

Particulars	₹	Particulars	₹
Cost of goods sold 50,00,000		32,00,000	Sales
Salary to staff 1,40,000		5,87,000	Long Term Capital Gains
Depreciation 50,000	1,80,000	Refund of Sales Tax (not allowed as Deduction in earlier PY)	
Salary to Partners: 1,60,000		Other business receipts	
X	2,60,000		
Y	1,40,000		
Interest on Capital @18%:			
X	36,000		
Y	25,200		
Sales Tax	1,00,000		
Provision for Sales Tax	25,000		
Net Profit	7,96,800		
Total 53,50,000		53,50,000	Total

Additional information:

1. The firm completed all legal formalities to get the status of the firm.
2. The firm donated ₹80,000 to notified public charitable trust, which is included in other expenses.
3. Depreciation as per Section 32 is ₹1,62,000.
4. Provision for sales tax, amounting to ₹12,000 paid on 10th July 2020 and ₹13,000 paid on 11th November 2020.

5. Salary to staff includes an amount of ₹60,000 paid to a relative which is unreasonable to the extent of ₹8,000.

Other incomes of the partners are given below:

	X (₹)	Y (₹)
Savings Bank Interest	12,000	15,000
Dividend from Indian Company	40,000	50,000

Find out the net income and tax liability of the firm and partners for the assessment year 2020-21. Date of filing of return is 31st July 2020.

Q5. Mr. Harsh is a manufacturer of plastic fittings used in construction of buildings.

- i. His stock and machinery were damaged and destroyed in a fire accident. The value of stock lost (total damage) was Rs.9,75,000. Some parts of the machinery could be salvaged, which were later taken over by the insurance company to settle the claim. The WDV of the block consisting of machinery as on 1-4-2019 was Rs.16,20,000. Mr. Harsh received Rs. 7,20,000 towards loss of stock and Rs.9,00,000 towards damage of machinery from the insurance company.
- ii. He had purchased a vacant land at a cost of Rs.60 lakhs in the financial year 2003-04. Registration and other expenses were 10%. He constructed residential building on the said land for Rs.75 Lakhs during financial year 2005-06. He entered into an agreement for sale of the said building with Mr. Vasu in August, 2019. The sale consideration was fixed at Rs. 400 lakhs and on the date of agreement, Mr. Harsh received Rs.15 lakhs as advance in cash. However, Mr. Vasu could not arrange the money on the due date, hence the advance paid by him was forfeited by Mr. Harsh. He further entered into an agreement with Mr. Raathi to sell the house for Rs.420 Lakhs. The sale deed was executed and registered on 15-02-2020 for the agreed consideration, but the stamp duty value of the property was fixed at Rs.450 lakhs. Mr. Harsh paid 1% brokerage on sale consideration received. Subsequent to sale, Mr. Harsh made the following investments:
 1. Acquired a residential house at Delhi for Rs. 60 lakhs
 2. Acquired a residential house at Dubai for Rs. 30 lakhs
 3. Subscribed to NHAI bonds: Rs 45lakhs on 30-05-2020 and Rs. 15 lakhs on 07-07-2020.

Compute the income chargeable under the head "Capital Gains" for assessment year 2020-21. The choice of exemption must be in the manner most beneficial to the assessee indicating clearly the reasons for it. Also explain the tax treatment of advance money received and retained by Mr. Harsh.

(Cost inflation index: FY 2003-04:109; FY 2005-06: 117; 2019-20: 289)

Q6.

- a) Nirja is a minor daughter of Mr. Suket and Mrs. Reena. For Previous Year 2019-20, Nirja has an income of Rs. 1,65,000 from singing in concerts. Total Income of father and mother (before including minor child's income) is Rs. 6,50,000 and Rs. 7,00,000 respectively. Who is assessable in respect of Nirja's income for AY 2020-21? In light of this situation, explain the

provisions relating to clubbing of income of a minor child under section 64(1A) of Income tax act, 1961.

- b) Human labour and skill are required both in the performance of the basic as well as the subsequent operations. Describe the facts of the Supreme court case CIT vs. Raja Benoy Kumar Sahas Roy (1957) and the income tax principle derived from it. Also, explain the scheme of partial integration of non-agricultural income with agricultural income ,giving suitable example.

SET A

Department of Commerce

University of Delhi

B.COM (H) CBCS III Semester Examination

November /December 2020

Paper BCH: – Business Statistics

Paper Code: 22415301_OC

Time: 3 Hours

MM : 75

Note: Attempt any four questions from the following. All questions carry equal marks. Use of simple calculator is allowed.

Q1. The frequency distribution of weight in grams of Apples of a given variety is given below. Calculate Median, Standard deviation and P20.

Weight in grams	510-519	520-529	530-539	540-549	550-559	560-569	570-579
Number of Apples	14	20	42	54	45	18	7

Q2. In a partially destroyed records, for the estimation of the two lines of regression from a bivariate data (X, Y), The following results were available.

Coefficient of Regression of Y on X = -1.6

Coefficient of Regression of X on Y = -0.8

Standard error of the estimate of Y on X = 2

Find out the coefficient of correlation between X on Y and also estimate standard of estimate for both X and Y.

Q3. A Jacket manufacturer finds 0.1% of the jackets are defective. The jackets are packed in the boxes containing 500 jackets each. A retailer buys 200 boxes from the manufacturer. Using Poisson distribution, find out how many boxes are likely to contain at least 2 defectives or no defectives at all.

Given $e^{-0.5} = .6065$

Q4. For the following data prove that the Fisher's Ideal Index satisfies both the Time Reversal Test and the Factor Reversal Test and Calculate its value.

Commodity	Base Year		Current year	
	Price	Value	Price	Value
A	16	960	20	1300
B	12	1200	3	360
C	14	980	6	420
D	10	300	12	504

Q5. Compute 6 yearly moving averages from the data given below:

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Exports (in lakhs of Rs.	22	12	14	10	9	13	11	14	12	9	28	32

Q7: What do you understand by theory of estimation explain point estimate and interval estimate with the help of examples.

Unique Paper Code: 22415305

Name of the Paper: **Fundamentals of Marketing**

Name of the Course: **B. Com (H) CBCS**

Semester: III

Duration: **3 hours**

Maximum Marks: **75 Marks**

Instructions for Candidates

Note: Answers may be written *either* in English or in Hindi, but the same medium should be used throughout the paper.

Attempt any four questions.

All questions carry equal marks.

Q.1. Which pricing policy- penetrating pricing or skimming pricing- would you recommend for a new electric car launched by a marketer? Support your answers with reasons.

Q.2. Discuss the different stages through which a consumer passes while buying a SUV.

Q.3. Discuss the factors that influence a marketer while choosing the channel of distribution for the sale of a popular brand of soft drink.

Q.4. Segmentation bases provides a powerful tool to companies to identify and better target their customers and tailor market offerings to their specific needs. Discuss suitable bases for segmenting cars and shampoos.

Q.5. Explain the various levels of a product with reference to hotels.

Q.6. Explain how changes in the demographic and social-cultural environment affect marketing decisions.

Sr. No. of Question Paper	:	
Unique Paper Code	:	22415304
Name of the Paper	:	<u>Human Resource Management</u>
Name of the Course	:	B.Com (H) CBCS
Semester	:	III
Duration	:	3 Hours
Maximum Marks	:	75

Instructions for Candidates

- 1. Attempt any four questions.**
 - All questions carry equal marks.
 - Answers may be written *either* in English *or* in Hindi; but the same medium should be used throughout the paper.
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1. “Job Analysis plays a pivotal role in most of the areas of Human Resource Management.” Trace out the role of job analysis in Human Resource Management and explain the two final outcomes of job analysis exercise.
 2. “The process of acquisition of human resources begins with Human Resource Planning and gets completed with Orientation and Induction.” In the light of this statement design an acquisition programme for the Finance Division of ABC Company Limited.
 3. “Management Development Programmes are merely a recreation activity to give a break to the executives from their hectic work life.” In the light of this statement discuss the importance of Management Development Programmes in organisations. Discuss *one* On-the-Job Technique and *one* Off-the-Job Technique of Management Development.
 4. “The modern methods of Performance Appraisal are more relevant in modern business organisations than the traditional methods.” Compare the traditional and modern methods of Performance Appraisal. Discuss in detail any *two* modern methods of Performance Appraisal.
 5. “Performance-linked Compensation plays the dual role of motivating the employees, as well as appraising their performance. Still it is opposed by the Trade Unions and is difficult to implement.” Critically evaluate this statement. Also discuss any *two* methods of performance-linked incentive plans.
 6. Explain the impact of Covid-19 on two major Human Resource Management issues – one, Work-Life-Balance; and second, retrenchment and downsizing.

Set—B

Unique Paper Code : 22415303

Name of the Paper : Investing in Stock Markets (BC4.4(b))

Name of the Course : B.Com. (Hons.)

Semester : III

Duration : 3 hours

Maximum Marks : 75 Marks

Instructions for Candidates

1. Attempt any four Questions, Each Question carry equal marks.
2. Answers may be written either in English or in Hindi, but the same medium should be used throughout the paper.

Q.1 What are the essential features of bonds. Discuss advantages and disadvantages of investment in bond of Companies. (18.75)

Q. 2 The following information relating to two securities is given below:

	Security P	Security Q
Expected Return (%)	15	20
Standard Deviation Of Return (%)	20	30

Coefficient Of Correlation 0.2

(i) If you have sufficient funds, would you like to invest in both the securities? Why or why not?

(ii) If you invest 30% in P and 70% in Q, what is the expected return and standard deviation of the portfolio? (18.75)

Q3. What do you mean by analysis of financial statement of a Company? Explain the tools or techniques employed for analyzing financial statement of a Company? (18.75)

Q4. Distinguish between call option and put option contract. Explain with examples as to how an investor should use them to minimize risk and maximize returns (18.75)

Q5. An investor has collected details of two companies which are given below:

Particulars	A Ltd.	B Ltd.
Sales (Revenue from Operation)(in rupees)	4,80,000	5,20,000
Net Profit margin ratio	30%	30%
Number of Equity shares(in units)	50,000	80,000
Current market price of stock(in rupees)	34	30
EPS growth rate	20	18
PEG	0.590278	0.854701
Dividend Payout ratio	40%	50%

You are required to calculate the following for both the companies

- Earning per share
- Price Earning ratio of the stock

- c) Price Earning growth ratio
- d) Price Revenue ratio
- e) Dividend per share
- f) Earning yield
- g) Dividend yield

Q6. Discuss the advantages and disadvantages of mutual funds. The following information is available in respect of “P” Mutual Fund. (18.75)

Particulars	Amount (in rupees)
Cash and bank balance	6,00,000
Bonds and Debentures(Listed)	6,50,000
Equity Shares(Current Market Value)	10,00,000
Value of government securities	12,00,000
Accrued expenses	80,000
Accrued income	70,000
No. of units outstanding	2,00,000

Find out the NAV per unit of ‘P’ Mutual fund.

Set—B

Unique Paper Code : 22415303

Name of the Paper : Investing in Stock Markets (BC4.4(b))

Name of the Course : B.Com. (Hons.)

Semester : III

Duration : 3 hours

Maximum Marks : 75 Marks

Instructions for Candidates

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- g) Dividend yield

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Value of government securities	12,00,000
Accrued expenses	80,000
Accrued income	70,000
No. of units outstanding	2,00,000

Find out the NAV per unit of ‘P’ Mutual fund.

Sr. No. of Question Paper	:	
Unique Paper Code	:	22411303_OC
Name of the Paper	:	Management Principles and Applications
Name of the Course	:	B.Com (H) CBCS
Semester	:	III
Duration	:	3 Hours
Maximum Marks	:	75

Instructions for Candidates

- 1. Attempt any four questions.**
 2. All questions carry equal marks.
 3. Answers may be written *either* in English *or* in Hindi; but the same medium should be used throughout the paper.
-
1. “Management is the development of people, not the direction of things”. Discuss this statement.
 2. “Delegation of authority is not loss of power; it is enhancement of power”. Examine the statement clearly.
 3. Develop arguments for and against the following suggestion: “The best corporate level strategy for large Indian companies is to remain moderately diversified and simultaneously attempt to concentrate on their core competencies”.
 4. “Staffing has come to be recognized as a separate function of management” Why?
 5. How is it possible for a leader to be both task oriented and relationship oriented at the same time? Can you think of other forms of leader behaviour that are important to a manager?
 6. “Planning is the basis of control, delegation is its key, information is its guide and action is its essence” Elucidate.

Sr. No. of Question Paper	:	
Unique Paper Code	:	22411303
Name of the Paper	:	Management Principles and Applications
Name of the Course	:	B.Com (H) CBCS
Semester	:	III
Duration	:	3 Hours
Maximum Marks	:	75

Instructions for Candidates

1. Attempt any four questions.

2. All questions carry equal marks.

3. Answers may be written *either* in English *or* in Hindi; but the same medium should be used throughout the paper.

1. “Coordination is the orderly arrangement of group efforts to provide unity of action in the pursuit of a common purpose.” Explain how coordination is the essence to management.
2. “A lot of decision making in modern organizations is in groups” In the light of this statement discuss the major group decision making techniques.
3. Which Mintzberg’s design requires the management to give up the most control? Why in power control terms, it is least desirable out of the five configurations.
4. “The underlying principle of EVA is to determine whether business is earning higher rate of return on the funds invested than the cost of the funds” Discuss.
5. What does Workforce Diversity mean to you? Discuss the different benefits as well as drawbacks of workforce diversity and how to manage it successfully.
6. What is industry structure? Discuss the primary model to assess the structure of industries, developed by Michael E. Porter.

Set-A

Unique Paper Code : 22415302_OC

Name of the Paper : Project Management

Name of the Course : B.Com (H) CBCS

Semester : III

Duration : 3 hours

Maximum Marks : 75 Marks

Instructions for Candidates

1. Attempt any four questions.
 2. All questions carry equal marks.
-
1. What is project management? What are the key objectives of project management?
 2. Explain any two quantitative and qualitative techniques of demand forecasting.
 3. What is technical analysis? What aspects are considered to be important while conducting technical analysis if an American mobile company is interested in setting a new business in India?
 4. Describe the various short-term and long-term sources of financing a project.
 5. Bring out the difference between CPM (Critical Path Method) and PERT (Program Evaluation and Review) and their suitability of use.
 6. What do you understand by loan syndication process? Who are the participants in a syndicated loan? Explain the advantages of this kind of system.

Serial No. of Question Paper:

Unique Paper Code: 22417503

Name of Course: B.Com(H)

Name of Paper: Banking and Insurance

Semester- V

Duration: 3 hours

Maximum Marks: 75 Marks

Instructions for the Candidates:

1. Attempt **Any four** questions.
2. **All** questions carry equal marks.
3. Answers may be written either in English or Hindi, but the same medium should be used throughout the paper.

Q.1. Elaborate reforms recommended by Narsimham Committee -I and analyse its impact on banking sector.

Q.2.Explain the term Endorsement. What are different types of Endorsement explain with the relevant examples.

Q.3.Advance meant only for short term financing do you agree with the statement what are different forms of advances

Q.4.Explain ECS credit and debit in detail. How does ECS credit work?

Q.5.Explain the doctrine of contribution How does it follow the principle of indemnity and subrogation?

Q.6.What do you understand from the term Re insurance? Discuss the difference between Re insurance and Co insurance.

B.Com(H) CBCS V Semester Examination November/December 2020

BCOM(H) Sem V- Business Statistics

Paper Code- 22417511 - CBCS

Max Marks 75

Attempt any four Questions. Each Question carries equal marks.

Use of Simple Calculators is allowed.

Q.1 Discuss the mathematical properties of mean. What is the empirical relationship between mean, median and mode? Compute Arithmetic Mean, Standard Deviation and Karl Pearson's Coefficient of Skewness for the following data:

Class- Interval	Frequency
130-134	3
135-139	12
140-144	21
145-149	28
150-154	19
155- 159	12
160-164	5
Total	100

Q.2 "Correlation always signifies cause and effect relationship among variables but regression does not" Do you agree?

For 10 observations on price (P) and supply (S) the following data were obtained

$$\sum P = 130 \quad \sum S = 220 \quad \sum P^2 = 2288 \quad \sum S^2 = 5506 \quad \sum PS = 3467 \quad N = 10$$

Compute the two regression coefficients. Obtain the line of regression of S on P and estimate the supply when the price is 16 units and find out the standard error of estimate.

Q. 3 Define Poisson distribution and state the conditions under which this distribution is used.

Fit a poisson distribution to the following data: Given: $e^{-6.1} = 0.5432$

Number of mistakes per page	0	1	2	3	4
Number of pages on which mistakes occurred	109	65	22	3	1

Q.4 Discuss why Fisher's Index Number is called an ideal index number. The following data relates to the prices and quantities of 4 commodities in the years 2012 and 2013. Construct the following index numbers of price for the year 2013 using 2012 as the base year. i. Laspeyre's Index number ii. Paasche's Index number

iii. Dorbish and Bowley's Index number iv. Fisher's Ideal index number

Commodity	2012		2013	
	Price(Rs.)	Quantity	Price(Rs.)	Quantity
A	5	100	6	150
B	4	80	5	100
C	2.5	60	5	72
D	12	30	9	33

Q. 5 What are the main components of time series? Why is there a need to analyze time series?

Fit a second degree parabolic curve to the following data and find the profit for 2007 and 2016

Year	2008	2009	2010	2011	2012	2013	2014
Profi (Rs. in crores)	0	72	75	65	80	85	95

Q. 6 Explain different approaches of probability. How is priori probability different from posterior probability?

A company produces electrical components utilizing three non-overlapping work shifts. It is observed that 50 %, 30 % and 20 % of the components are produced during shift 1, 2 and 3 respectively. Furthermore, 6 %, 10 % and 8 % components produced in shift 1, 2 and 3, respectively are defective. Determine:

- i. What percentage of all components is defective?
- ii. Given that a defective component is found, what is the probability that it was produced from shift 3?

Sr. No. Of Question Paper	:		
Unique Paper Code	:	22417502	A
Name of the Paper	:	Corporate Tax Planning	
Name of the Course	:	B.Com. (H) CBCS	
Semester	:	Semester V	
Duration	:	3 hours	
Maximum Marks	:	75 Marks	

Note: Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.

Attempt any four questions out of six questions. All questions carry equal marks.

Question 1

Explain the provisions with respect to computation of tax liability of a domestic company. Compute the tax liability and tax credit, if any, under section 115JAA for the assessment year 2020-21 in respect of a domestic company whose total income for the previous year 2019-20 is Rs. 91,80,000, including Rs. 10,00,000, being long-term capital gain from transfer of land. Book profits of the company under section 115JB is Rs. 1,70,00,000. Assume that the company cannot opt for special tax rates under sections 115BA, 115BAA and 115BAB.

Question 2

X and Y want to start a business on April 1, 2020 which is expected to earn the profit of Rs. 70,50,000 before the payment of interest and remuneration to X and Y. From tax planning point of view, give your suggestion as to which form of organization they should establish with the help of following information:

- (i) To start a partnership firm, X and Y will contribute Rs. 12,00,000 each as capital and Rs. 8,00,000 each as loan. They will draw maximum interest permissible under section 40(b) on capital as well as on loan and maximum remuneration permissible under section 40(b).
- (ii) To start a sole proprietary concern which will be owned by X, he will contribute Rs. 20,00,000 as capital. Y will join him as an employee on a remuneration of Rs. 27,00,000 and will give a loan of Rs. 20,00,000 @ 15% p.a.

Question 3

Explain the concept of dividend for the assessment year 2020-21 by explaining the following provisions:

- (i) Definition of dividend [Sec. 2(22)]
- (ii) Tax on distributed profits of domestic companies [Sec. 115-O]
- (iii) Tax on certain dividends received from domestic companies [Sec. 115BBDA]
- (iv) Dividend income exempt from tax [Sec. 10(34)].

Question 4

Mr. X is offered an employment in a company on 1-4-2020 on a basic salary of Rs. 1,00,000 p.m. and dearness allowance of Rs. 30,000 p.m. (80% of which shall be part of retirement benefits). He is offered the following options in respect of allowances/ perquisites and retirement benefits:

Particulars	Option I (Rs.)	Option II (Rs.)
House Rent allowance (entire amount to be paid as rent)	30,000 p.m.	----
Rent free accommodation to be hired by employer on a monthly rent of Rs. 30,000	----	30,000 p.m.
Medical allowance	6,000 p.m.	
Reimbursement of medical bills for the treatment of Mr. X in a private clinic		72,000 p.a.
Employers contribution to employee's RPF	24,000 p.m.	
Bonus		24,000 p.m.

From tax planning point of view, which package should Mr. X opt for keeping in mind the assessment year 2021-22?

Question 5

Mr. X carries on a business of readymade garments. He wants to acquire a machine for business use on 1 April 2019 at Rs. 10,00,000. The expected life of the machine is 10 years. On March 31 of the 10th year, the machine will be discarded and sold at Rs. 80,000. He has two options:

(i) Take Rs. 20,00,000 loan from a bank @ 10% p.a. interest to purchase the machine where he has to repay Rs. 5,00,000 loan at the end of 8th year and remaining outstanding loan at the end of 10th year.

(ii) Obtain the asset on lease, for the annual lease rent of Rs. 3,00,000 for 10 years with lease management fee of Rs. 4,000 to be paid at the time of agreement only. Lease rent every year is paid at the beginning of every year.

Assuming the rate of tax to be 34.32%, depreciation rate to be 15%, no other machine in the block having same rate of depreciation, suggest whether Mr. X should acquire the machine with borrowed funds or take the machine on lease while taking the discounting rate to be 10%. Incorporate the impact of tax savings or tax loss while taking the decision.

The present value factors are:

Year	1	2	3	4	5	6	7	8	9	10
PV Factor	.909	.826	.751	.683	.621	.586	.513	.467	.424	.386

Question 6

What are the conditions which must be fulfilled in case the transfer of capital assets by

a) a firm to a company

b) a company to its wholly owned Indian subsidiary company/ a wholly owned subsidiary company to its Indian holding company

to not to be treated as 'transfer' under section 47(xiii) and 47(iv)/47(v) respectively for the purpose of computing income under the head Capital Gains? Explain the cases when the exemptions will be withdrawn.

Unique Paper Code : 22417505

Name of the Paper : Financial Markets, Institutions and Financial Services

Name of the Course : B.Com. (Hons.) - CBCS

Semester : V

Duration : 3 hours

Maximum Marks : 75 Marks

Instructions for Candidates

Attempt *any four* questions. All questions carry equal marks.

1. The development of an economy is highly dependent upon a well-regulated, vibrant and efficient financial system. In the light of this statement explain the relationship between financial system and economic development. Give reasons in support of your answer.
2. Mr. Sharma bought a short term borrowing financial asset from the RBI. He purchased it as he wanted assured return without taking any risk. The instrument that he bought was a promissory note and highly liquid zero-coupon bond. On the instrument T-91 was written. In the above case which financial asset is indicated? Explain the features of this financial asset. Why is this financial asset called as the zero-coupon bond and what is the minimum amount for which this instrument is available. Explain in brief any five money market instruments.
3. Are commercial banks the right financial institution to fund the capital required for the infrastructure development of India? If they aren't what financial institution would be better suited for the role?
4. Discuss the role of technology in transforming banking sector in India towards better customer experience and robust financial system.
5. Alliance Geo Mart limited is planning to come up with IPO of Rs. 500 crore to expand its E-retailing operations on pan India basis. They are required to comply with certain pre issue and post issue obligations stipulated by SEBI along with underwriting requirements. They need to hire a lead manager to comply with issue management requirements and underwriting? Who can be lead manager for issue management of this company? What are pre issue and post issue obligations and underwriting requirements that have to be complied through that lead manager?
6. Rawat Rice Exporter Company needs to buy large Rice cleaning machinery costing around Rs. 5 crore. The company has two options to get it financed either through hire purchase or lease financing. Which option do you think will be better for said company to finance its machinery' cost? Give your justification explaining concept of Hire purchase and leasing, difference between Hire purchase and leasing and different types of leases.

Unique Paper Code : 22411502
Name of the Paper : Fundamentals of Financial Management
Name of the Course : B.Com. (H) - CBCS
Semester : V
Duration : 3 hours
Maximum Marks : 75 Marks

Instructions for Candidates

Attempt *any four* questions. All questions carry equal marks.

Q1. “Financial Management is concerned with solution of three major decisions- the investment decision, the financing decision and the dividend decision”. Explain the statement highlighting the inter-relationship amongst these decisions.

Also advise Mr. X that if he borrows from Bank an amount of Rs. 12,00,000 @ 10% p.a. on 1-4-2020. The repayment is to be made in 6 equal annual installment starting from three years from now. What would be the amount of each installment?

Q2. XYZ Ltd. Is considering the proposal of buying one of the two machines to manufactures a new product. Each of these machines requires an investment of Rs. 50,000 and is expected to provide benefits over a period of 4 years. After the expiry of the useful life of the machine, the seller of both the machines have guaranteed to buy back the machine at Rs. 5,000. The management of the company uses CE Approach to evaluate risky investment. The company’s risk adjusted discount rate is 16% and the risk free rate is 10%. The expected values of the net cash flow (CFAT) with their respective CE are:

Year	Proposal A		Proposal B	
	CFAT	CE	CFAT	CE
1	30,000	0.8	18,000	0.9
2	30,000	0.7	36,000	0.8
3	30,000	0.6	24,000	0.7
4	30,000	0.5	32,000	0.4

Which machine, if either, should be purchased by the company? Is Certainty Equivalent Approach theoretically superior to the Risk Adjusted Discount Rate?

Q3. Give a critical appraisal of Modigliani and Miller Approach to the theory of capital structure.

The two companies U and L belong to the same risk class. They have everything in common except that firm L has 12% debentures of Rs. 10,00,000. The following information about the two firms is available to you:

Particulars	Firm U	Firm L
Net operating income(EBIT)	Rs. 4,00,000	Rs. 4,00,000
12% Debentures	-	Rs. 10,00,000
Equity capitalization rate(k_e)	0.15	0.16

Calculate the value of two firms and explain how under Modigliani – Miller approach an investor who owns 10% equity shares of the overvalued firm will be better off switching his holdings to the other firm. Also explain when arbitrage process will come to an end.

Q4. How is the cost of capital relevant in capital budgeting decisions? Also discuss the factors affecting cost of capital.

A company has the following capital structure :

Particulars	Book Value	Market Value
Equity Capital(30,000 shares of Rs. 10 each)	3,00,000	4,80,000
Preference capital (600 shares of Rs. 100 each carrying 12% dividend)	60,000	70,000
Reserves and Surplus	1,50,000	-
Debentures (2000 debentures of Rs. 100 each carrying 12% interest)	2,00,000	1,90,000
	7,10,000	7,40,000

The expected dividend per share is Rs. 1.50 and the dividend per share is expected to grow at a rate of 8 per cent forever. Preference shares are redeemable after 5 years at par whereas debentures are redeemable after 6 years at par. The tax rate for the company is 50 per cent.

You are required to compute the weighted average cost of capital (WACC) using market value weights.

Q5. Radiant Corporation, a market leader dealing in refrigeration products, has been paying dividend consistently over last several years. The growth rate of dividend on an average has been 12%. The capitalisation rate of Radiant Corporation is 16%.

Consistent with its developmental philosophy Radiant Corporation acquired a technology for a new refrigerant that called for huge investment but offered a market potential of growth of 14% in earnings and dividends as well.

The management decided to skip the dividend for next three years. However, as a measure of good corporate governance and to reassure the investors it announced that the dividend would re-commence in 4 years from now at Rs. 12 only and would offer better growth of 14% instead of 12%. What do you think would be the impact on the price of shares of Radiant Corporation in the market of the announcement of new project and resultant postponement of dividend, assuming Gordon Assumptions?

In this context, “Do you agree that dividend policy can be used to maximize the wealth position of equity holders?” Explain with reference to the determinant of dividend policy.

Q6. “The efficiency of cash management depends on how efficiently the firm manages its inventory and Receivables” Comment.

Transient Ltd is currently operating at the 65% capacity utilization level with its sales pegged at Rs. 950 lakhs. As per its current credit policy the firm is offering a credit period of 20 days. The average collection period for Transient Ltd is 30 days. In view of increased competition that has started to erode its bottom-line recently, the firm's management has been contemplating relaxing its credit terms. As per management's projections such a liberalization of firm's credit policy is likely to boost its sales by 30%. However, since the proposed change is likely to increase the average credit period for the firm by 30 days, one section of company management is opposed to such a change proposed in the credit policy and is advocating a status quo. The variable costs for the firm are 75% of the sales and the fixed cost is Rs.100 lakhs. Are you in favor of such a change proposed in the firm's credit policy? Assume the opportunity cost of capital for Transient Ltd is 12%.

DEC: 2020
B.Com(H) Sem-V(CBCS)
Industrial Laws
(22417506)
SET-A

Time: 3 Hours

Max. Marks: 75

Note: Attempt any four questions out of the following. All questions carry equal marks.

Q. 1 Differentiate between 'Employees Provident Fund Scheme' and 'Employees Pension Scheme' under the Employees Provident Funds and Miscellaneous Provisions Act, 1952.

Q.2 Differentiate between permanent partial disablement and permanent total disablement under Employees State Insurance Act, 1948

Q.3 The Payment of Wages Act, 1936 provides that the wages are to be paid at regular intervals and without any unauthorized deductions. Discuss explaining the limit, if any, on the deductions the employer can make from the wages of an employee.

Q.4 How is the amount of bonus calculated in the Payment of Bonus Act 1965? Discuss the provisions of the Act in relation to the disqualification of bonus.

Q.5 When and to whom is Gratuity payable under the Payment of Gratuity Act,1972?Are the following persons entitled to gratuity under the Payment of Gratuity Act,1972?

(i) An employee re-employed without any break-in-service. (ii) An employee who has not rendered 5 years of continuous service. (iii) A retrenched employee. (iv) Trainee

Q.6 An employee suffering from heart disease collapsed after working for eight hours on a hot and humid day. There was evidence to the effect that collapse was likely to have been caused by strain of work on a diseased heart. Will it be considered injury by accident arising out of and in the course of employment? Explain and discuss 'arising out of' and 'in the course' of employment as used in the Employee Compensation Act , 1923.

Unique Paper Code	:	22417501
Name of Paper	:	Management Accounting
Name of Course	:	B.COM. (H) CBCS
Semester/ Annual	:	V
Duration	:	3 hours
Maximum Marks	:	75

Instructions for Candidates:

1. It is an open book examination.
2. Attempt any **four** Questions. **All** question carry equal marks.
3. Answers may be written either in English or Hindi, but the same medium should be used throughout the paper.
4. Use of simple calculator is allowed.

1. “Management accounting collect, analyzes and presents the accounting and other information in such a way as to assist the management in the creation of policy and in the day-to-day operations of an undertaking.” Elucidate.
2. The Budget manager of a company is preparing a flexible budget for the coming accounting year. The company produces a single product. The following information is provided:

Direct material costs Rs.28 per unit. Direct labour averages Rs.12.50 per hour and requires 1.60 hours to produce one unit of the product. Salesmen are paid a commission of Rs.5 per unit sold. Fixed selling and administration expenses amount to Rs.3,75,000 per year.

Manufacturing overhead has been estimated in the following amounts under given conditions of volume:

Volume of production & Sale (units)	1,20,000	1,50,000
Expenses	Rs.	Rs.
Indirect materials	2,64,000	3,30,000
Indirect labour	1,50,000	1,87,500
Inspection	90,000	1,12,500
Maintenance	84,000	1,02,000
Supervision	1,98,000	2,34,000
Depreciation- plant & equipment	90,000	90,000
Engineering services	94,000	94,000
Total manufacturing overhead	9,70,000	11,50,000

Prepare a budget of total cost at 1,40,000 units of output.

3. SP Limited produces a single product and standard costing system is followed in the organization. The standard cost card of the product shows the following cost per unit:

Particulars	Rs.
Direct materials (10 kg. @ Rs. 4 per kg)	40
Direct labour (8 hours @ Rs. 8 per hour)	64
Variable Overhead (8 hours @ Rs. 3 per hour)	24
Fixed Overhead (8 hours @ Rs.3 per hour)	24

Budgeted and actual data for the third quarter of a year was as follows:

Particulars	Budgeted	Actual
Production and Sale	2,000 units	1,800 units
Direct Materials	20,000 Kg. @ Rs.4 per Kg	20,500 Kg. @ Rs.4.50 per Kg
Direct Labour	16,000 hours @Rs.8 per hour	14,800 hours @Rs.9 per hour
Variable Overheads	Rs. 96,000	Rs. 88,800
Fixed overheads	Rs. 48,000	Rs. 42,800

You are required to calculate:

- (i) Material Price Variance
- (ii) Material Usage Variance
- (iii) Labour Rate Variance
- (iv) Labour Efficiency Variance
- (v) Variable Overhead Cost Variance
- (vi) Fixed Overhead Cost Variance

4. A company is producing an identical product in two factories. The following are the details in respect of two factories:

Particulars	Factory X	Factory Y
Selling price per unit (Rs)	50	50
Variable cost per unit (Rs)	40	35
Fixed cost (Rs)	2,00,000	3,00,000
Depreciation included in the above fixed cost(Rs)	40,000	30,000

Sales in units	30,000	20,000
Production capacity in units	40,000	30,000

You are required to determine:

- (i) Break Even Point(BEP) in units for each factory individually
- (ii) Cash break even point in units for each factory individually
- (iii) BEP of the company as a whole assuming that present product mix is in sales ratio.
- (iv) Consequences on profit and BEP if product mix is changed to 2:3 while total sales in units remains the same.

5. SR Steel Company produces three grades of steel – super, good and normal. Each of these three grades of steel are high in demand and the company is able to sell whatever is produced.

The furnace operation which is part of overall process operations is a bottle-neck. The company is operating at 100% capacity. The variable conversion cost per unit is at Rs.100 per process hour. The fixed cost is Rs.48,00,000. In addition, the Cost Accountant was able to extract the following information about the three grades of steel.

Product	Super	Good	Normal
Budgeted Production (units)	6,000	6,000	6,000
Process hours per unit	12	12	10
Furnace hours per unit	6	5	4
Selling price per unit (Rs.)	3,600	3,400	3,000
Direct Materials cost per unit (Rs.)	2,100	1,900	Rs.1,720

Required:

- (i) Determine the contribution margin per unit
 - (ii) Present an analysis to management showing the relative profitability of three grades of steel, assuming furnace is a bottle-neck.
 - (iii) Management wishes to improve profitability by increasing the price of selected products. At what price should company offer super and good grades of steel so as to bring their relative profitability equal to normal grade of steel.
6. Explain the following statements:
- (i) Responsibility accounting is an important device for control.
 - (ii) Performance of a division can be measured on number of criteria.

Unique Paper Code : **22417507**

Name of the Paper : **Organisational Behaviour**

Name of the Course : B.Com (H), CBCS

Semester: V

Duration: 3 hours

Maximum Marks: 75

Instructions for Candidates

A. Attempt any **four** questions. All questions carry equal marks.

B. Answers may be written either in English or Hindi; but the same medium should be used throughout the paper.

1. Organizational Behaviour represents interactions among individual, groups and the organisation itself.” Elucidate this statement. Why do the managers need a conceptual framework for studying behaviour in organization? Discuss.
2. “Personality is as the sum total of ways in which an individual reacts and interacts with others. Personality is the set of distinctive traits and dimensions that can be used to characterize Individuals”. Discuss this statement and explain the factors influencing personality.
3. Do you prefer to make decision in a group or alone? Justify your preference. Explain the process and relevance of Delphi Technique in decision making.
4. Review the hygiene and motivators in the two-factor theory of motivation. Do you agree with the distinction between hygiene factors and motivators? Are there any hygiene factors that you would consider to be motivators?
5. “Leadership is strongly affected by the situation from which the leader emerges and in which he operates”. Discuss this statement. Identify the conditions under which highly task oriented and highly people oriented leaders can be successful based on Fiedler’s Contingency theory.
6. You are the newly appointed HR head of the ABC Ltd. To improve the effectiveness and efficiency of the HR Operations, you have proposed to introduce Artificial intelligence

and other technological changes at various levels. How would you plan and implement the change? How would you deal with the employees' resisting the change?

Set : A

Sr. No. of Question Paper:

Unique Paper Code	: 22415104
Name of the Paper	: BCH 1.4(b) - Business Organization and Management
Name of the Course	: B.Com. (Hons.): Semester-I, Generic Elective
Semester	: I (GE-I)
Duration	: 3 Hours
Maximum Marks	: 75

Instructions for candidates

1. Attempt all questions.
2. All questions carry equal marks.

1. Differentiate between pure online and bricks and mortar business. Which mode is more suitable when people want to touch and feel the goods before buying the same?
2. "It is the entrepreneur who bears the risk of an industry". Comment on this statement and explain the process of entrepreneurship.
3. What is meant by family business? What are the merits of family business in India? What are the main challenges faced by family business firms in India?
4. What are managerial skills? What skill-mix is expected of the manager at the top level of the organization?
5. Explain the main barriers to communication in an organization and suggest measures for removing them.
6. What is meant by hierarchical nature of needs? Is this hierarchy rigid? Discuss with suitable examples.

Set-1

Unique Paper Code : 22415102_OC

Name of the Paper : Insurance and Risk Management

Name of the Course : B.Com (H) CBCS, Generic Elective

Semester : I

Duration : 2 Hours

Maximum Marks : 75 Marks

Instructions for Candidates

1. Attempt any 4 questions.

2. All questions carry equal marks

1. What do you understand by risk management process? Explain with the help of an example.
2. What do you mean by assignment? Discuss its various types. How is it different from nomination?
3. Explain the doctrine of contribution. How does it follow the principles of indemnity and subrogation? Give suitable examples
4. How insurance sector of India is globalizing? What are the benefits of globalizing insurance sector of India?
5. Describe the composition of IRDA. Briefly explain the powers, functions and duties of IRDA.
6. Define motor insurance as per Motor Insurance Act, and give various coverages under it. What are the 'add-on-covers' and exclusion of motor insurance policy?

SET- A

Name of the Course	:	B.Com (H)
Semester	:	1st
Name of the Paper	:	1.4 (a) Micro Economics (GE)
Unique Paper Code	:	22415101_OC
Duration	:	3 hours
Maximum Marks	:	75 Marks

Instructions for Candidates

All questions carry equals marks.

Attempt any four out of six questions.

1. Calculate elasticity of demand from a movement from point A to point D and from point D to point A and midway between them.

Point	Price of X	Price of Y
A	2	12
B	4	10
C	6	8
D	8	6
E	10	4
F	12	2

2. Price effect is summation of income effect and substitution effect in case of a normal good. Explain.
3. Explain the laws of returns to scale. Show the three kinds of returns to scale with the help of isoquants.
4. Explain equilibrium of firm under perfect competition in short-run. What is the shut-down point?
5. What do you mean by monopoly power? What are the social costs of such a power?
6. Duopolists face the following market demand curve:
 $P = 30 - Q$
Where, Q is total production of both firms ($Q = Q_1 + Q_2$) and both firms have zero marginal cost ($MC_1 = MC_2 = 0$) Calculate Cournot equilibrium of firms and market with the help of reaction curves.

SET- A

Name of the Course	:	B.Com (H)
Semester	:	1st
Name of the Paper	:	1.4 (a) Micro Economics (GE)
Unique Paper Code	:	22415101
Duration	:	3 hours
Maximum Marks	:	75 Marks

Instructions for Candidates

All questions carry equals marks.

Attempt any four out of six questions.

1. Calculate elasticity of demand from a movement from point A to point D and from point D to point A and midway between them.

Point	Price of X	Price of Y
A	2	12
B	4	10
C	6	8
D	8	6
E	10	4
F	12	2

2. Price effect is summation of income effect and substitution effect in case of a normal good. Explain.
3. Explain the laws of returns to scale. Show the three kinds of returns to scale with the help of isoquants.
4. Explain equilibrium of firm under perfect competition in short-run. What is the shut-down point?
5. What do you mean by monopoly power? What are the social costs of such a power?
6. Duopolists face the following market demand curve:
 $P = 30 - Q$
Where, Q is total production of both firms ($Q = Q_1 + Q_2$) and both firms have zero marginal cost ($MC_1 = MC_2 = 0$) Calculate Cournot equilibrium of firms and market with the help of reaction curves.

Unique Paper Code : 22417510

Name of the Paper : Advertising

Name of the Course : B.Com Hons.

Semester : V

Paper No : 5.4 DSE Group

Duration: 3 hours

Maximum Marks: 75

Attempt any four questions. All questions carry equal marks.

Q1 “Senders must be aware of the receivers or audience they want to reach and the responses they want”. In the light of the above statement explain the various elements of the communication process? Also explain the various hurdles to communication.

Q2 “In our factories, we produce cosmetics, but in our drug stores we sell hope.”- Charles Reuson from Revlon. In the light of the above statement explain how advertising is a powerful tool of promotion?

Q3 What are the essentials for an effective advertising copy for print media? Also explain how does effective visual, slogan, logo, colour and proper illustration help in capturing the attention of the target audience?

Q4 “Radio as a broadcast media is reinventing itself as Internet Radio and FM radio”. By giving suitable examples mention the merits and demerits of radio advertising?

Q5 What are advertising agencies? Discuss the various types of advertising agencies? How can agency and client relationship remain cordial? Also mention any two large advertising agencies in India?

Q6 “Legal rules, code of conduct and ethics are three pillars of healthy advertising environment”. Comment mentioning the laws available to protect Indian consumers against misleading advertisements.