

2 0 1 6

(CBCS)

COMMERCE

(Fundamentals of Accounting)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

*The figures in the margin indicate full marks
for the questions*

UNIT—1

1. What do you mean by accounting? Discuss the functions of accounting. 3+7=10

OR

2. Explain in brief the following : 2½×4=10
- (a) Personal account
- (b) Money measurement concept
- (c) Scope of accounting
- (d) Features of accounting

G7/227a

(Turn Over)

UNIT—2

3. XYZ company purchased machinery for ₹ 38,000 and spent ₹ 2,000 for installation on 01.07.2013. On 01.10.2013 the company purchased another machine for ₹ 20,000. On 30.06.2014 it sold the machine purchased on 01.07.2013 for ₹ 25,000 and purchased another machine for ₹ 30,000 on the same date. Prepare machinery account for two years assuming accounts are closed on 31st March every year under fixed installment method after charging 10% depreciation. 10

OR

4. What do you mean by provisions? What are the different types of reserves? 3+7=10

UNIT—3

5. From the following Trial Balance of Obama as on March 31, 2015, prepare Trading and Profit & Loss Account for the year ending March 31, 2015 and a Balance Sheet as on that date : 10

Particulars	Dr. (₹)	Cr. (₹)
Stock	40,000	
Purchases	90,000	
Sales		2,00,000
Bills Payable		15,000
Sundry Creditors		33,000
Plant and Machinery	50,000	

G7/227a

(Continued)

(3)

Particulars	Dr. (₹)	Cr. (₹)
Furniture and Fixtures	15,000	
Debtors	45,000	
Cash in Hand	5,000	
Cash at Bank	10,000	
Wages	35,000	
Bills Receivables	6,000	
Return Inwards	10,000	
Drawings	15,000	
Rent	7,500	
Factory Lighting	2,500	
Telephone Charges	1,000	
Bad Debts	2,000	
Provision for Bad Debts		2,500
Return Outwards		5,000
Discount Received		3,000
Capital		85,000
Insurance	2,000	
Advertising	5,000	
Discount Allowed	2,500	
	<u>3,43,500</u>	<u>3,43,500</u>

Adjustments :

- (i) Closing stock was valued at ₹ 35,000
- (ii) Rent due but not paid ₹ 500
- (iii) Unexpired insurance ₹ 250
- (iv) Provision for bad and doubtful debt to be increased to ₹ 3,000
- (v) Provide for 2% discount on debtors and creditors

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(Turn Over)

(4)

OR

6. What is Balance Sheet? Describe different methods of arranging the assets and liabilities in the Balance Sheet. 3+7=10

UNIT—4

7. What is partnership deed? Explain the essential characteristics of partnership. 3+7=10

OR

8. A and B are partners in a firm sharing profits and losses in the ratio of 3 : 2. Their Balance Sheet as on 31.12.2015 was as under :

Liabilities	₹	Assets	₹
Capitals :		Land & Building	35,000
A	35,000	Plant & Machinery	25,000
B	<u>25,000</u>	Furniture	10,500
Profit & Loss A/c	14,500	Stock	12,500
Reserve	11,000	Debtors	23,500
Creditors	11,500	Cash	6,500
Outstanding Salaries	7,500		
Bills Payable	8,500		
	<u>1,13,000</u>		<u>1,13,000</u>

On this day they agreed to admit C on the following terms :

- (i) C will bring ₹ 30,000 as his capital and ₹ 20,000 as his share of goodwill

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(Continued)

(5)

- (ii) A revaluation of assets will be made by reducing plant and machinery to ₹ 20,000 and stock by 10%. The value of land and building will be increased by ₹ 1,050
- (iii) The new profit sharing ratio will be 2 : 1 : 1 respectively for A, B and C
- (iv) Provision of ₹ 1,000 is to be created for bad debt

Prepare Partners' Capital Account and Balance Sheet. 10

UNIT—5

9. A, B and C were carrying on partnership business sharing profits in the ratio of 3 : 2 : 1 respectively. On 31.12.2014 the Balance Sheet of the firm stood as follows :

Liabilities	₹	Assets	₹
Capitals :		Building	1,20,000
A	80,000	Debtors	40,000
B	60,000	Stock	60,000
C	<u>60,000</u>	Cash	36,000
Sundry Creditors	<u>80,000</u>	Profit & Loss A/c	<u>24,000</u>
	<u>2,80,000</u>		<u>2,80,000</u>

B retires on the above mentioned date on the following terms :

- (i) Building is to be valued at ₹ 1,46,000
- (ii) Provision for doubtful debt is to be created at 5% on debtors

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(Turn Over)

(6)

- (iii) Goodwill of the firm is valued at ₹ 72,000 and the adjustment in this respect to be made in the continuing partners capital account without raising goodwill account
- (iv) ₹ 12,000 to be paid to B immediately and the balance in his capital account to be transferred to his loan account

Prepare Revaluation Account and Balance Sheet after B's retirement. 10

OR

10. A, B and C were partners carrying on business sharing profit and losses in the ratio of 4 : 3 : 2. Their Balance Sheet as on 31.12.2013 was as under :

Liabilities	₹	Assets	₹
Capitals :		Land & Building	55,000
A	40,000	Furniture	15,000
B	20,000	Stock	20,000
C	<u>10,000</u>	Debtors	18,000
Sundry Creditors	<u>40,000</u>	Cash	<u>2,000</u>
	<u>1,10,000</u>		<u>1,10,000</u>

They agree to dissolve the partnership on that date. A agreed to take over stock and debtors at a discount of 10%. B took over furniture for ₹ 16,000. Land and Building was sold for ₹ 75,000 and the realization expenses amounted to ₹ 1,600. Creditors were settled at a discount of 1·5%.

Show necessary accounts. 10

G7—550/227a

BCOM/I/CC/01 (CBCS)

Subject Code :
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2 0 1 6

(CBCS)

COMMERCE

(Fundamentals of Accounting)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

SECTION—A

(Marks : 10)

Choose the most appropriate answer to the following by putting a Tick (✓) mark against it in the brackets provided : 1×10=10

1. The accounting equation, i.e., Asset = Liabilities + Capital is based on

(a) realization concept ()

(b) matching concept ()

(c) dual aspect concept ()

(d) entity concept ()

- 2.** The convention of conservatism is applicable in
- (a) providing discount to creditors ()
 - (b) making provision for bad and doubtful debt ()
 - (c) providing for depreciation ()
 - (d) preparing final accounts ()
- 3.** Depreciation is the process of
- (a) allocation of cost of the asset to the period of its life ()
 - (b) valuation of assets ()
 - (c) maintenance of an asset in a state of efficiency ()
 - (d) decrease in the value of asset ()
- 4.** The annual installment to depreciation fund for replacement of a fixed asset is
- (a) charge against increase in the value of assets ()
 - (b) an appropriation of profit ()
 - (c) charge against reserve ()
 - (d) charge against profits ()

5. A statement of cost of goods sold and sales of a particular period is called

- (a) Trading Account ()
- (b) Profit and Loss Account ()
- (c) Profit and Loss Appropriation Account ()
- (d) Balance Sheet ()

6. Expenses which have become due during the accounting period but not paid are

- (a) accrued income ()
- (b) prepaid expenses ()
- (c) unexpired income ()
- (d) outstanding expenses ()

7. An ordinary partnership firm can have

- (a) not more than 7 members ()
- (b) not more than 50 members ()
- (c) not more than 20 members ()
- (d) any number of persons ()

- 8.** In the absence of any provisions in the partnership agreement, partners loan to the firm carry
- (a) interest at 6% ()
 - (b) interest at 10% ()
 - (c) interest at 12% ()
 - (d) no interest ()
- 9.** In the event of dissolution of partnership, the provision for doubtful debt is transferred to
- (a) Partners' Capital Account ()
 - (b) Realization Account ()
 - (c) Sundry Debtors Account ()
 - (d) Profit and Loss Account ()
- 10.** In the case of retirement of partner, if there is no fresh agreement between the continuing partners, it is assumed that the existing partners will share the future profits and losses
- (a) equally ()
 - (b) in the proportion of their capital ()
 - (c) New profit sharing ratio is to be calculated ()
 - (d) as before eliminating the share of retiring partner ()

(5)

SECTION—B

(Marks : 15)

Write short notes on the following taking **one** from each
Unit : 3×5=15

UNIT—1

1. Business entity concept
2. Accounting equation

(6)

UNIT—2

3. Causes of depreciation
4. Fixed installment method

(7)

UNIT—3

5. Provision for bad and doubtful debt
6. Gross profit

(8)

UNIT—4

7. Sacrificing ratio

8. Goodwill

(9)

UNIT—5

- 9. Gaining ratio
- 10. Dissolution of firm

2 0 1 6

(CBCS)

COMMERCE

(Business Organization and Management)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

*The figures in the margin indicate full marks
for the questions*

1. (a) Define business. Describe the concept and characteristics of business organizations. 3+7=10

Or

- (b) Briefly describe the classical approach of management known as 'the three pillars'. Do you think they are still applicable to our contemporary business organizations? Why? 5+5=10

2. (a) What are different types of decision? Elucidate the characteristics and process of decision making. 2+4+4=10

Or

- (b) How is planning an intellectual and a continuous process? 5+5=10

3. (a) Mention the purpose of organizing. What are the principles of organization? 3+7=10

Or

- (b) Explain the nature and importance of staffing. What are the steps involved in recruitment and selection? 5+5=10

4. (a) What do you understand by the term 'leadership'? "Leadership is the driving force which gets things done by others." Critically examine this sentence. 3+7=10

Or

- (b) Distinguish between 'motivators' and 'hygiene factors' according to Herzberg's two-factor theory. Mention and explain the four possible combinations in this theory. 5+5=10

(3)

5. (a) Give a pictorial demonstration of communication process explaining each step involved in the process in detail. 10

Or

- (b) What is meant by controlling? Expound on various techniques of controlling. 3+7=10

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COMMERCE

(Business Organization and Management)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

SECTION—A

(Marks : 10)

1. Choose the correct answer and write the code in the
given brackets : 1×3=3

(a) Standing plan does not include

(i) programmes

(ii) policies

(iii) procedures

(iv) rules and regulation []

(2)

(b) Organizations having a direct vertical flow of authority and responsibility from top to bottom is an example of

(i) line and staff organization

(ii) line organization

(iii) matrix organization

(iv) project organization []

(c) The Hawthorne experiment that established the impact of informal group on productivity was

(i) illumination experiment

(ii) mass interview programme

(iii) bank wiring observation room experiment

(iv) relay assembly room experiment []

2. State whether the following are *True (T)* or *False (F)* by putting a Tick (✓) mark : 1×3=3

(a) Most of the principles of organizing have the classical flavour.

[T / F]

(3)

(b) Horizontal communication flows from a subordinate to a superior.

[T / F]

(c) Budgetary control is a modern technique of control.

[T / F]

3. Fill in the blanks :

1×4=4

(a) In a style of leadership, a leader decentralizes and delegates high authority to his subordinates.

(b) Planning is a trap laid to capture the

..... .

(c) Motivational hygiene theory was propounded by

..... .

(d) approach to management is based on the theory that management effectiveness is dependent upon the interplay between the application of management behaviours and specific situations.

(4)

SECTION—B

(Marks : 15)

4. Write short notes on the following : 3×5=15

(a) Scientific management

Or

Systems approach to management

(5)

(b) Process of decision making

Or

Management by objective

(6)

(c) Departmentation

Or

Recruitment process

(7)

(d) Maslow's needs hierarchy

Or

Likert's management system

(8)

(e) Essentials of a sound control system

Or

Barriers to effective communication

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(CBCS)

COMMERCE

(Computer Application in Business)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

*The figures in the margin indicate full marks
for the questions*

1. What are the different types of computer system? Explain in brief the different factors that influence the PC performance. 5+5=10

OR

2. What is an operating system? Explain the difference between System software and Application software. 3+7=10

3. What is word processing? Explain the different features of word processing. 3+7=10

OR

4. What is mail merge? Write down the features and benefits of using mail merge. 3+7=10
5. What are the uses of MS-Excel? Explain with an example of relative, absolute and mixed reference in Excel. 4+6=10

OR

6. Explain the following with respect to MS-PowerPoint : 2½×4=10
- (a) Slide Transition
- (b) Rehearse Timing
- (c) Custom Animation
- (d) Shortcut key Ctrl + M

7. What is a database? What are the advantages and limitations of MS-Access? 4+6=10

(3)

OR

8. Explain the following with respect to MS-Access : $2\frac{1}{2}\times 4=10$
- (a) Information
 - (b) Records
 - (c) Query
 - (d) Relationship
9. What is Tally Accounting Software? Explain the characteristics of Tally Software. $4+6=10$

OR

10. What do you mean by Voucher? Explain the different types of Tally ERP Vouchers. State the procedure for creation of stock. $2+4+4=10$

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COMMERCE

(Computer Application in Business)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

SECTION—A

(Marks : 10)

Put a Tick (✓) mark against the correct answer in the brackets provided : 1×10=10

1. Printer is an — device.

(a) input ()

(b) output ()

(c) auxiliary ()

(d) None of the above ()

(2)

2. Some memory devices cannot store the data permanently. Hence, they are called — memory.

(a) storage ()

(b) auxiliary ()

(c) volatile ()

(d) secondary ()

3. Which of the following is not a type of page margin in MS-Word?

(a) Left ()

(b) Right ()

(c) Centre ()

(d) Top ()

4. An example of an Excel cell address is

(a) 12 23 ()

(b) A12 ()

(c) 12A ()

(d) 92 ()

(3)

5. In MS-Word 2007, Ctrl + E is a shortcut key that is used for

- (a) copy ()
- (b) embedding ()
- (c) align centre ()
- (d) justify ()

6. Which key uniquely identifies each record in a database?

- (a) Primary key ()
- (b) Unique key ()
- (c) Key record ()
- (d) Field name ()

7. In PowerPoint, which of the following should you use if you want all the slides in the presentation to have the same 'look'?

- (a) Slide layout option ()
- (b) Outline view ()
- (c) Add a slide option ()
- (d) A presentation design template ()

8. Special effects used to introduce slides in a presentation are called

- (a) effects ()
- (b) custom animations ()
- (c) transitions ()
- (d) present animations ()

9. In Tally, F12 key is the shortcut key of

- (a) company features ()
- (b) company configuration ()
- (c) accounting feature ()
- (d) None of the above ()

10. In Tally, we can modify an existing company from

- (a) company info > alter ()
- (b) company info > alter company ()
- (c) gateway of tally > modify company ()
- (d) None of the above ()

(5)

SECTION—B

(Marks : 15)

Answer the following :

3×5=15

1. What are the different input and output devices?

OR

2. What is a programming language?

(6)

3. What are the different types of paragraph alignment you can set within MS-Word? Explain.

OR

4. Explain Bullets and Numbering in MS-Word.

(7)

5. What are formulas in Excel? State their advantages.

OR

6. What is a Placeholder in MS-PowerPoint? What are the different types of views?

(8)

7. Explain the difference between one-to-one and one-to-many relationships.

OR

8. Mention how to create a simple query in MS-Access.

(9)

9. What do you mean by ledger?

OR

10. What is an accounting journal?
