

2 0 1 7

( CBCS )

( 1st Semester )

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 Equation? Explain its significance with suitable illustrations. 4+6=10

**OR**

2. Discuss the advantages and limitations of accounting. 6+4=10

UNIT—2

3. On 1st January, 2014, the Machinery A/c in the books of a firm stands at ₹ 1,50,000. A part of the machinery (whose book value on 1st January, 2014 was ₹ 10,000) is sold for ₹ 7,000 on 1st April, 2014. The firm purchased further machinery on 1st September, 2014 for ₹ 48,000 and on 1st July, 2015 for ₹ 20,000 and again on 30th June, 2016 for ₹ 10,000. Prepare Machinery A/c for 3 years assuming accounts are closed on 31st December every year under Diminishing Balance Method after charging 10% depreciation. 10

**OR**

4. What are reserves? Distinguish between Provisions and Reserves. 3+7=10

UNIT—3

5. From the undermentioned Trial Balance of Mr. X, prepare a Trading and Profit & Loss A/c for the year ended 31st March, 2016 and a Balance Sheet as at that date : 10

<i>Dr. Balance</i>	₹	<i>Cr. Balance</i>	₹
Stock	45,000	Capital A/c	75,000
Purchases	2,25,000	Sales	4,20,700
Plant and Machinery	75,000	Sundry Creditors	15,000

( 3 )

<i>Dr. Balance</i>	₹	<i>Cr. Balance</i>	₹
Trade Charges	10,000	Provision for	
Carriage Inwards	2,450	Bad Debts	200
Carriage Outwards	1,500	Bills Payable	2,000
Factory Rent	1,500		
Discount	350		
Insurance	700		
Sundry Debtors	60,000		
Office Rent	3,000		
Printing and Stationery	600		
General Expenses	2,800		
Advertising	15,000		
Bills Receivables	3,000		
Drawings	6,000		
Salaries	18,000		
Manufacturing Wages	20,000		
Furniture and Fixtures	7,500		
Coal, Gas and Water	1,000		
Cash in Hand	2,000		
Cash at Bank	12,500		
	<u>5,12,900</u>		<u>5,12,900</u>

The following adjustments are required :

- (i) The Closing Stock amounted to ₹ 30,000
- (ii) Plant and Machinery, and Furniture and Fixtures are to be depreciated at 10% and 5% respectively
- (iii) Bad Debts reserved to be raised to 2.5% on Debtors

8G/14a

( Turn Over )

( 4 )

(iv) Provide for Outstanding Liabilities :

Factory Rent—₹ 300

Office Rent—₹ 600

(v) Insurance includes ₹ 100 for the year 2016-17

**OR**

6. From the following Trial Balance of Tluanga and additional information, prepare Trading and Profit & Loss A/c for the year ended 31st March, 2017 and a Balance Sheet as at that date : 3+3+4=10

*Trial Balance as on 31st March, 2017*

	<i>Dr.</i>	<i>Cr.</i>
	₹	₹
Capital		1,00,000
Furniture	20,000	
Purchases	1,50,000	
Debtors	2,00,000	
Interest Earned		4,000
Salaries	30,000	
Sales		3,23,000
Purchase Returns		5,000
Wages	20,000	
Rent	15,000	
Sales Return	10,000	
Bad Debt written off	7,000	

8G/14a

( Continued )

( 5 )

	<i>Dr.</i>	<i>Cr.</i>
	₹	₹
Creditors		1,20,000
Drawings	24,000	
Provision for Bad Debts		6,000
Printing and Stationery	8,000	
Insurance	12,000	
Opening Stock	50,000	
Office Expenses	12,000	
	<u>5,58,000</u>	<u>5,58,000</u>

*Additional Information :*

- (i) Depreciation on furniture by 10% on original cost
- (ii) Salaries for the month of March 2017 amounting to ₹ 3,000 were unpaid which must be provided for. However salaries included ₹ 2,000 paid in advance
- (iii) A provision for doubtful debt is to be created to the extent of 5% on Sundry Debtors
- (iv) Insurance amounting to ₹ 2,000 is prepaid

( 6 )

- (v) Provide for outstanding office expenses—₹ 8,000
- (vi) Stock used for private purpose—₹ 6,000
- (vii) Closing Stock in trade—₹ 60,000

UNIT—4

7. What is partnership? What are the contents of partnership deed? 3+7=10

**OR**

8. A, B and C with respective capitals of ₹ 60,000, ₹ 40,000 and ₹ 20,000 and sharing profits in the ratio of 3 : 2 : 1 agreed to admit D for a sixth share on the terms that he brings in ₹ 40,000 as capital and ₹ 20,000 as premium for goodwill and that C would retain his original share. D paid in his capital money, but in respect of premium he could bring in only ₹ 10,000.

You are required to—

- (a) give the Journal Entries to record the above transactions;
- (b) construct the capital accounts of the partners. 4+6=10

( 7 )

UNIT—5

9. X, Y and Z were carrying on partnership business sharing profits in the ratio of 3 : 2 : 1 respectively. On 31st December, 2016, the Balance Sheet of the firm stood as follows :

<i>Balance Sheet</i>			
<i>Liabilities</i>	₹	<i>Assets</i>	₹
Creditors	27,180	Cash	9,400
Capitals :		Debtors	16,000
X	30,000	Stock	23,380
Y	20,000	Building	46,000
Z	<u>20,000</u>	Profit & Loss A/c	2,400
	<u>70,000</u>		<u>97,180</u>
	<u>97,180</u>		<u>97,180</u>

Y retired on the above-mentioned date on the following terms :

- (i) Building to be appreciated by ₹ 14,000
- (ii) Provision for doubtful debts to be made at 5% on Debtors
- (iii) Goodwill of the firm is valued at ₹ 36,000 and adjustment in this respect to be made in the continuing partner's capital accounts without raising Goodwill A/c

8G/14a

( Turn Over )

( 8 )

- (iv) ₹ 6,000 to be paid to Y immediately and the balance in his capital account to be transferred to his Loan A/c

Prepare Revaluation A/c, Capital A/cs and the Balance Sheet after Y's retirement.

3+4+3=10

**OR**

10. A, B and C are partners in a firm sharing profits and losses as 40%, 30% and 30% respectively. They decide to dissolve the firm and appoint B to realize the assets and distribute the proceeds. B is to receive 5% of the amounts realized from stock and debtors as his remuneration and to bear all the expenses of realization.

The following is the Balance Sheet of the firm as on the date of dissolution :

<i>Liabilities</i>	₹	<i>Assets</i>	₹
Creditors	59,000	Cash at Bank	1,500
Capitals :		Debtors	45,500
A	30,000	Less : Reserve	
B	<u>20,000</u>	for Doubtful	
		Debts	<u>2,500</u>
		Stock	60,000
		Capital A/c :	
		C (overdrawn)	4,500
	<u>1,09,000</u>		<u>1,09,000</u>

8G/14a

( Continued )

*B* reports the result of realization as follows :

Debtor realize—₹ 35,000; Stock realize—  
₹ 45,000 and Goodwill is sold for ₹ 2,000.

Creditors are paid ₹ 57,500 in full settlement. Outstanding creditors ₹ 500 (not included in creditors' account) have also been paid. The expenses of realization came to ₹ 600, which *B* met personally.

*A* and *B* agree to receive from *C* ₹ 3,000 in full settlement of the firm's claim against him.

Show Realization A/c, Cashbook and Capital A/cs (Apply Garner vs. Murray).      4+3+3=10

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Booklet No. **A**

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Signature of  
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**BCOM/I/CC/01**

**2 0 1 7**

( CBCS )

( 1st Semester )

**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.** Market value of investments is shown as a footnote according to

(a) consistency concept ( )

(b) disclosure concept ( )

(c) conservatism concept ( )

(d) going-concern concept ( )

( 2 )

2. Dual aspect concept results in the accounting equation

(a) Capital = Assets ( )

(b) Capital + Liabilities = Assets ( )

(c) Capital + Profit = Assets + Expenses ( )

(d) Capital + Liabilities = Assets + Profit ( )

3. Depreciation is provided on

(a) fixed assets ( )

(b) current assets ( )

(c) fictitious assets ( )

(d) both current and fixed assets ( )

4. A diminishing balance method is one according to which

(a) the rate percent at which depreciation is written off declining from year to year ( )

(b) the amount of depreciation is reduced from year to year ( )

(c) the rate percent and amount are reduced from year to year ( )

(d) the rate percent only reduced but not the amount of depreciation ( )



5. Accrued income given in the Trial Balance should be shown on

- (a) the credit side of Trading A/c ( )
- (b) the credit side of Profit & Loss A/c ( )
- (c) the asset side of Balance Sheet ( )
- (d) the liability side of Balance Sheet ( )

6. Income tax paid by a sole trader is shown

- (a) on the debit side of a Trading A/c ( )
- (b) on the debit side of a Profit & Loss A/c ( )
- (c) by way of deduction from the capital in the Balance Sheet ( )
- (d) by way of deduction from liability in the Balance Sheet ( )

7. The premium for goodwill brought in by new partner is shared by existing partner in

- (a) sacrifice ratio ( )
- (b) gaining ratio ( )
- (c) old profit-sharing ratio ( )
- (d) new profit-sharing ratio ( )

( 4 )

8. On the admission of a partner if Goodwill A/c is to be raised, this should be debited to the

(a) Partner's Capital A/c ( )

(b) Goodwill A/c ( )

(c) Cash A/c ( )

(d) Partner's Current A/c ( )

9. A, B and C are partners sharing profits in the ratio 5 : 3 : 2. If C retires, the new profit-sharing ratio between A and B will be

(a) 1 : 1 ( )

(b) 3 : 2 ( )

(c) 5 : 2 ( )

(d) 5 : 3 ( )

10. On dissolution of a firm, all the assets are transferred to

(a) Realization A/c ( )

(b) Revaluation A/c ( )

(c) Cash A/c ( )

(d) Capital A/c ( )

( 5 )

SECTION—B

( Marks : 15 )

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

UNIT—1

1. Going-Concern Concept
2. Rules of Double-Entry Bookkeeping

( 6 )

UNIT—2

3. Objectives of Charging Depreciation
4. Types of Provision

( 7 )

UNIT—3

5. Trial Balance

6. Profit & Loss A/c

( 8 )

UNIT—4

7. Partnership Deed

8. Sacrificing Ratio

( 9 )

UNIT—5

9. Death of a Partner
10. Rule in Garner vs. Murray

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2 0 1 7

( CBCS )

( 1st Semester )

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*

UNIT—1

1. (a) Describe the characteristics of business. Explain why business is regarded as an economic activity. 5+5=10

Or

- (b) What are the major findings of Hawthorne experiments? Examine their significance for the practising manager. 6+4=10

8G/15a

( Turn Over )

UNIT—2

2. (a) Why is planning regarded as the primary function of management? What are the obstacles in the way of effective planning? 4+6=10

Or

- (b) Mention the characteristics of decision-making. Elucidate the decision-making conditions. 5+5=10

UNIT—3

3. (a) Discuss organization as a process. Distinguish between formal and informal organization. 4+6=10

Or

- (b) What is human resource planning? Outline the major elements of human resource planning. What are the factors which affect human resource requirements? 2+4+4=10

UNIT—4

4. (a) Briefly explain the functions of a leader. Differentiate between autocratic and democratic leadership style. 5+5=10

8G/15a

( Continued )



( 3 )

*Or*

- (b) Is there a relationship between Maslow's higher order needs and Herzberg's motivation factors? Discuss Herzberg's view of satisfaction and dissatisfaction.

5+5=10

UNIT—5

5. (a) Briefly explain structural barriers to effective communication. Differentiate between formal and informal communication.

5+5=10

*Or*

- (b) What are the different types of control? Mention the relationship between planning and controlling. Express your view why employees always tend to take control in a negative way.

3+3+4=10

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**Subject Code : BCOM/I/CC/02**

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( CBCS )

( 1st Semester )

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

(a) Activities which are undertaken by people with the object of earning money are known as

(i) profession ( )

(ii) employment ( )

(iii) economic activities ( )

(iv) business ( )

( 2 )

(b) Which of the following refers management as a systematised body of knowledge and as a separate field of study?

- (i) Management as a process ( )
- (ii) Management as a discipline ( )
- (iii) Management as an activity ( )
- (iv) Management as an organization ( )

(c) In which of the following, organizations' responses come after the environmental changes have taken place?

- (i) Formal planning ( )
- (ii) Informal planning ( )
- (iii) Proactive planning ( )
- (iv) Reactive planning ( )

(d) Decisions which are routine and repetitive, and are made within the framework of organizational policies and rules are known as

- (i) programmed decisions ( )
- (ii) operating decisions ( )
- (iii) tactical decisions ( )
- (iv) strategic decisions ( )

(e) The managerial function of attracting, acquiring, activating, developing and maintaining human resources for achieving organizational goals efficiently is called

(i) directing ( )

(ii) staffing ( )

(iii) leadership ( )

(iv) motivation ( )

(f) The process of gathering, analyzing and synthesizing information regarding the operation, duties and responsibilities of a specific job is known as

(i) job specification ( )

(ii) job description ( )

(iii) job analysis ( )

(iv) job forecasting ( )

(g) According to Maslow, those needs which are basic to human life such as food, clothing, shelter, air, water and other necessities of life are in

(i) safety needs ( )

(ii) physiological needs ( )

(iii) self-actualization needs ( )

(iv) social needs ( )

( 4 )

(h) According to Herzberg's motivation hygiene theory, the opposite of 'satisfaction' is

(i) no dissatisfaction ( )

(ii) non-satisfaction ( )

(iii) dissatisfaction ( )

(iv) no satisfaction ( )

(i) Converting of the subject matter of communication into suitable symbolic form is

(i) medium ( )

(ii) decoding ( )

(iii) encoding ( )

(iv) feedback ( )

(j) The process of comparing actual performance with standards and taking necessary corrective action is

(i) standard ( )

(ii) controlling ( )

(iii) staffing ( )

(iv) feedback ( )

( 5 )

SECTION—B

( Marks : 15 )

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

UNIT—1

(a) Unity of command

Or

(b) Management as a process

( 6 )

UNIT—2

(c) Corporate planning

*Or*

(d) Management by objectives



( 7 )

UNIT—3

(e) Departmentation

*Or*

(f) Recruitment

( 8 )

UNIT—4

(g) Situations in which autocratic leadership style is suitable

*Or*

(h) Supervision

( 9 )

UNIT—5

(i) Non-verbal communication

*Or*

(j) Feedback control

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2 0 1 7

( CBCS )

( 1st Semester )

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*

UNIT—I

1. Describe computer as information processing system. List down and explain different types of secondary storage devices. 5+5=10

**OR**

2. What do you understand about software? Explain the two major types of software mentioned in your course. 4+6=10

UNIT—II

3. What are the main features of word processing? Write down the applications of MS Word in business. 4+6=10

**OR**

4. What are the advantages of using spreadsheets in business? Elucidate any five applications of MS Excel in business. 5+5=10

UNIT—III

5. Explain the terms—data, information, database and records with respect to MS Access.  $2\frac{1}{2}\times 4=10$

**OR**

6. What is meant by relationship in MS Access? Describe different relationships found in MS Access. 4+6=10

UNIT—IV

7. What are the features, advantages and applications of MS PowerPoint in business? 3+3+4=10

( 3 )

**OR**

8. Describe the parts of MS PowerPoint Window.  
Explain custom animation and slide transition. 5+5=10

UNIT—V

9. Elucidate the steps in which a detailed voucher entry is shown on the 'Day Book' and the steps in which a voucher entry is deleted from file. 6+4=10

**OR**

10. What is Tally ERP9 software? Describe its main features. 4+6=10

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**Subject Code : BCOM/I/CC/03**

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( CBCS )

( 1st Semester )

**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 )

**1.** Choose the most appropriate answer and put its number within the brackets provided :  $1 \times 10 = 10$

(a) Keyboard is an \_\_\_\_\_ device.

(i) output

(ii) input

(iii) auxiliary

(iv) None of the above

[       ]

( 2 )

(b) You can open a new document in MS Word by pressing

(i) Ctrl+O

(ii) Alt+O

(iii) Ctrl+N

(iv) Ctrl+D

[       ]

(c) In MS Excel, a new line within a cell can be made by pressing

(i) Ctrl+Enter

(ii) Alt+Enter

(iii) Ctrl+Alt+Enter

(iv) Shift+Enter

[       ]

(d) DOS is a type of

(i) application software

(ii) android application

(iii) operating system

(iv) None of the above

[       ]



( 3 )

(e) In Tally, ERP stands for

(i) Entity Resource Plan

(ii) Enterprise Resource Planning

(iii) Engineered Resource Plan

(iv) Enterprise Resource Point [ ]

(f) In Tally ERP9, F11 is used for selecting or modifying

(i) company features

(ii) company configuration

(iii) accounting features

(iv) None of the above [ ]

(g) In MS PowerPoint, you press \_\_\_\_\_ to open Save As dialogue box.

(i) F1

(ii) F12

(iii) F7

(iv) F11 [ ]

( 4 )

(h) In MS Access, \_\_\_\_\_ is used for exiting the Access.

(i) Ctrl+X

(ii) Ctrl+F4

(iii) Alt+F4

(iv) None of the above [       ]

(i) \_\_\_\_\_ are the special effects used to introduce slides in a PowerPoint presentation.

(i) Present animation

(ii) Effects

(iii) Custom animations

(iv) Transitions [       ]

(j) \_\_\_\_\_ is an example of MS Excel cell address.

(i) 54

(ii) B14

(iii) 14 54

(iv) 14B [       ]

( 5 )

SECTION—B

( Marks : 15 )

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

(a) Primary storage device

*Or*

(b) Programming language

( 6 )

(c) Bullets and Numbering

*Or*

(d) Purpose of Mail Merge

( 7 )

(e) Worksheet

Or

(f) Mixed reference in MS Excel

( 8 )

(g) Limitations of MS Access

*Or*

(h) Types of slides in MS PowerPoint

( 9 )

(i) Accounting features of Tally

*Or*

(j) Description of Tally Screen

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