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(6th Semester)

COMMERCE

Paper : BC-617

(Auditing)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

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

Answer **one** question from each Unit

UNIT—I

1. What is auditing? What are different classifications of an audit? 3+7=10
2. What are the essential qualities required of an auditor apart from the statutory qualifications? 10

G7/406a

(Turn Over)

UNIT—II

3. What is audit notebook? What are the points need to be contents of audit notebook? 3+7=10
4. Explain the term internal control. What are the essential characteristics of a good internal control? 4+6=10

UNIT—III

5. "Vouching is the backbone of auditing." Explain the points which should be taken into consideration while adopting the technique of vouching. 5+5=10
6. How would you verify the following assets and liabilities as auditor? 5+5=10
 - (a) Leasehold property
 - (b) Contingent liabilities

UNIT—IV

7. State the provisions of Section 227 of the Companies Act, 1956 as to the contents of the auditors report. 10
8. How far is auditing helpful in checking the growth of black money? Give your views. 10

G7/406a

(Continued)

(3)

UNIT—V

9. What do you understand by the term management audit? Discuss in brief the scope of such an audit and the benefit which the management can derive therefrom. $3+7=10$
10. Draft a suitable audit programme to conduct the audit of any *two* of the following : $5\times 2=10$
- (a) Educational institutions
 - (b) Hotels
 - (c) Cooperative societies

Subject Code : COM/VI/17

Booklet No. **A**

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Paper

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DEGREE 6th Semester
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Roll No.

Regn. No.

Subject

Paper

Descriptive Type

Booklet No. B

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2 0 1 7

(6th Semester)

COMMERCE

Paper : BC-617

(Auditing)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

SECTION—A

(Marks : 10)

1. Indicate whether the following statements are *True (T)* or *False (F)* by putting a Tick (✓) mark : 1×5=5

(a) Section 226 states that a person shall not be qualified for appointment as an auditor of a company unless he is a chartered accountant.

(T / F)

(b) The work of each individual is independently checked by other members of the staff in the process of external control.

(T / F)

(2)

(c) The majority of the documentary evidence available in connection with the vouching of payment will consist of receipts, invoices and receipted accounts.

(T / F)

(d) Section 237 of the Companies Act requires auditors to report whether the accounts, on which they are reporting, present a true and fair view.

(T / F)

(e) The Central Government has made the Cost Audit Rules, 1968 which provide for the form of report and the time limit for submission of the report.

(T / F)

2. Choose the correct answer and put its code in the brackets provided : 1×5=5

(a) In India, the system of accounting and auditing is believed to have existed in a developed form under the

(i) British

(ii) Moguls

(iii) Maurya and Hindu kings

(iv) None of the above

[]

(b) Internal check is a system we have done on

(i) the day-to-day transaction

(ii) the monthly basis

(iii) the yearly basis

(iv) None of the above

[]

(c) An investing company cannot invest in another body corporate in excess of 10% of the subscribed capital of that other body corporate under

(i) Section 372

(ii) Section 723

(iii) Section 237

(iv) None of the above

[]

(4)

(d) Subsequent auditor or auditors of a company are appointed every year by the

(i) Board of Directors

(ii) Managing Director

(iii) Shareholders in annual general meeting

(iv) None of the above []

(e) Under the Companies Act, 1956, a cost auditor must be a cost accountant within the meaning of Cost and Works Accountants Act, as per section

(i) 233-B

(ii) 233-C

(iii) 233-D

(iv) None of the above []

(5)

SECTION—B

(Marks : 15)

3. Write notes on the following :

3×5=15

(a) Accountancy *vs.* Auditing

(6)

(b) Internal control

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(7)

(c) Objectives of vouching

(8)

(d) Dividend

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(9)

(e) Tax audit

2 0 1 7

(6th Semester)

COMMERCE

Paper : BC-618

(Financial Accounting—II)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

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

Answer **one** question from each Unit

UNIT—I

1. What do you mean by Single Entry System of Bookkeeping? Discuss briefly the advantages and disadvantages of Single Entry System. 3+7=10
2. Mr. Liana does not maintain complete double entry books of accounts. From the following details, determine profit for the year and

prepare a Statement of Affairs as at the end of the year. ₹ 1,000 (cost) furniture was sold for ₹ 5,000 on 1.1.2016. 10% depreciation is to be charged on furniture. Mr. Liana has draw ₹ 1,000 per month. ₹ 2,000 was invested by him in 2016 :

10

	1.1.2016	31.12.2016
	(₹)	(₹)
Stock	40,000	60,000
Debtors	30,000	40,000
Cash	2,000	1,000
Bank	10,000	5,000 (overdraft)
Creditors	15,000	25,000
Outstanding Expenses	5,000	8,000
Furniture (cost)	3,000	2,000

Bank balance on 1.1.2016 is as per Cash Book, but the Bank Overdraft on 31.12.2016 is as per Bank Statement. ₹ 2,000 cheques drawn in December, 2016 have not been encashed within the year.

UNIT—II

3. Define an Income and Expenditure Account. How does it differ from Receipts and Payments Account? 2+8=10

(3)

4. From the following, prepare an Income and Expenditure Account for the year ended 31st March, 2017 and the Balance Sheet as on that date : 5+5=10

Receipts and Payments Account

<i>Receipts</i>	₹	<i>Payments</i>	₹
To Balance :		By Salaries	3,600
Cash at Bank	455	" Rent	600
Cash in hand	55	" Printing & Stationery	145
" Subscriptions	3,000	" Postage	25
" Interest on		" Bicycle Purchased	95
Investments		" Plan Bonds	680
(cost of		" By Balance :	
Invests ₹ 30,000)	1,500	Bank	113
" Bank Interest	10	Hand	12
" Sale of Scooter	250		
	5,270		5,270

Subscription include ₹ 120 for 2015–2016 and ₹ 200 for 2017–18. Also rent includes ₹ 50 paid for March, 2016. Subscriptions amounting to ₹ 150 have still to be collected for the year 2016–2017. Rent for March, 2017 has still to be paid and ₹ 25 is outstanding against a stationery bill. The book value of the Scooter was ₹ 320.

UNIT—III

5. What is joint venture? Discuss the main features of consignment. 3+7=10

G7/407a

(Turn Over)

(4)

6. A and B enter into a joint venture for the purchase and sale of second-hand motor cars, and to share profits and losses in the ratio of 3 : 2.

On January 15, 2017 A bought five cars for ₹ 43,000 and on January 20, 2017, he paid taxes and insurance ₹ 1,600. On January 31, 2017, he sold these cars for ₹ 58,000 out of which he remitted ₹ 11,000 to B, paying the balance into his own Bank Account.

On January 20, 2017, B bought three cars for ₹ 36,000 and on January 25, 2017, he paid taxes and insurance ₹ 1,400 and repairing charges amounting to ₹ 2,000. He sold one car on February 2, 2017 for ₹ 14,000 which he paid into his own bank Account. A then took over the other cars at a valuation of ₹ 26,000, and the venture was closed on February 10, 2017.

Prepare the Memorandum Joint Venture Account and the account of the Joint Venture with B in the books of A. 5+5=10

UNIT—IV

7. What do you understand by inter-branch transactions? What entries are to be passed in the books of head office and branch for inter-branch transactions? 4+6=10

G7/407a

(Continued)

(5)

8. A Ltd. of Kolkata invoices goods to its Branch at Aizawl at selling price which is cost plus 25%. From the following particulars, prepare Aizawl Branch Account for the year ended 31.03.2017 in the books of Head Office. 10

<i>Balances at Branch :</i>	<i>Opening</i>	<i>Closing</i>
	(₹)	(₹)
Stock	5,000	?
Debtors	3,200	4,880
Cash	400	400

<i>Transaction during the year 2016-2017</i>	₹
Goods sent to Branch	40,000
Goods returned to Head Office	2,000
Credit sales at Branch	32,000
Cash sales at Branch	8,000
Cash received from customers at Branch	28,000
Bills Receivable accepted by customers at Branch	2,000
Cash sent to Branch for expenses	4,800
Shortage in stock at Branch	500
Discount allowed to Branch customers	320

UNIT—V

9. What are the importance and limitations of Funds Flow Statement? 6+4=10

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(Turn Over)

(6)

10. The following are the Balance Sheet of Z Ltd. as on 31st December, 2015 and 2016 :

<i>Assets</i>	<i>31.12.2015</i>	<i>31.12.2016</i>
	₹	₹
Land	1,00,000	1,50,000
Stock	2,46,000	2,13,000
Goodwill	50,000	25,000
Cash and Bank Balance	45,000	39,000
Debtors	71,000	85,000
	<u>5,12,000</u>	<u>5,12,000</u>

<i>Liabilities</i>	<i>31.12.2015</i>	<i>31.12.2016</i>
	₹	₹
Share Capital	3,50,000	3,70,000
Profit and Loss Account	50,400	52,800
9% Debentures	60,000	30,000
Creditors	51,600	59,200
	<u>5,12,000</u>	<u>5,12,000</u>

Additional Information : 10

- (a) Dividend declared and paid during the year ₹ 17,500
- (b) Land was revalued during the year at ₹ 1,50,000
- (c) The profit on revaluation of land was transferred to Profit and Loss Account

You are required to prepare a Cash Flow Statement for the year ended 31st December, 2016 10

G7—500/407a

COM/VI/18

Subject Code : COM/VI/18

Booklet No. **A**

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Subject
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(6th Semester)

COMMERCE

Paper : BC-618

(Financial Accounting—II)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

SECTION—I

(Marks : 10)

- 1.** Indicate whether the following statements are True (T) or False (F) by putting a Tick (✓) mark :
1×5=5

(a) Single entry system is an adjustment of double entry system to suit the convenience of a person.

(T / F)

(b) Subscription received in advance is not shown in the Receipts and Payments Account.

(T / F)

(2)

(c) When X spends ₹ 7,000 on account of joint venture, joint bank account will be debited if separate set of books are maintained.

(T / F)

(d) Under debtors system, profit is calculated by preparing one account for one branch, called Branch Account.

(T / F)

(e) Income-tax return is a source/inflow of cash.

(T / F)

2. Choose the correct answer and put its code in the brackets provided : 1×5=5

(a) Bills receivable endorsed are debited to

(i) Bills Receivable Account

(ii) Debtors Account

(iii) Creditors Account

(iv) None of the above ()

(3)

(b) Non-trading concern prepare

(i) Receipts and Payments Account

(ii) Income and Expenditure Account

(iii) Balance Sheet

(iv) All of the above ()

(c) The balance of consignment stock would be shown

(i) on the liabilities side of the Balance Sheet

(ii) on the assets side of the Balance Sheet

(iii) on the credit side of Trading Account

(iv) None of the above ()

(4)

(d) The Branch Stock Account, under stock and debtors system, is always prepared at

(i) invoice price

(ii) cost price

(iii) selling price

(iv) None of the above ()

(e) Any transaction that increases working capital is

(i) application of funds

(ii) source of funds

(iii) outflow of cash

(iv) None of the above ()

(5)

SECTION—II

(Marks : 15)

3. Answer/Write notes on the following in not more than 5 sentences each : 3×5=15

(a) Calculate the missing figure :

Drawings	₹ 20,000
Capital in the beginning	₹ 30,000
Profits made during the year	₹ 35,000
Capital at the end	₹ 70,000
Capital introduced during the year	?

(6)

(b) Treatment of donations in a non-trading concern

(7)

(c) Memorandum Joint Venture Account

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(8)

(d) Dependent branches

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(9)

(e) Concept of 'flow' of funds

2 0 1 7

(6th Semester)

COMMERCE

Paper : BC-619

(Corporate Accounting)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 50)

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

Answer **one** question from each Unit

UNIT—I

1. X Ltd. issued for public subscription 20000 shares of ₹ 10 each payable as follows :

₹ 3 on application

₹ 4 on allotment

₹ 3 on first and final call

Applications were received for 40000 shares. Allotment was made prorata to the applicants for 28000 shares, the remaining applications being rejected. Money overpaid on application was utilized towards sum due on allotment.

Mr. B to whom 1000 shares were allotted, failed to pay the allotment money and just call money, his shares were forfeited. Mr. C, to whom 1400 shares were allotted, failed to pay the call his shares were also forfeited.

All the forfeited shares were reissued to Mr. D at ₹ 8 per share.

Show the Journal Entries to record the above transactions.

10

2. On 1st July, 2016, the following balances appeared in the books of a limited company :

	₹
6% Redeemable Preference Share Capital (shares of ₹ 100 each redeemable on 30th September, 2016 at a premium of ₹ 10 per share)	1,00,000
Securities Premium Account	50,000
Profit and Loss Account (Credit)	1,50,000

To provide some of the cash necessary for repayment of redeemable preference shares (which were redeemed on the due date), the company made an issue of 7% Redeemable Preference Shares of ₹ 100 each at ₹ 105 per share payable in full on application.

Applications for 800 of the new shares were received on 1st August, 2016 and expenses of the issue amounting to ₹ 3,000 were paid on 31st August, 2016.

Show the journal entries necessary to record the above transactions in the books of the company.

10

(3)

UNIT—II

3. What do you mean by valuation of goodwill?
Discuss any two methods of goodwill
valuation in detail. 3+7=10

4. From the following details, find out the value
of each equity shares : 10

Balance Sheet as on 31.03.2016

Liabilities	₹	Assets	₹
Equity Share Capital (₹ 10)	3,00,000	Land & Building at Cost	1,00,000
7% Preference Share Capital (₹ 100)	2,00,000	Plant & Machinery at Cost	1,50,000
General Reserve	50,000	Stock at Market Price	2,50,000
Profit & Loss Account	40,000	Debtors	1,20,000
Workmen's Savings Account	20,000	Cash and Bank	75,000
Provident Fund	25,000	Prepaid Expenses	15,000
Depreciation Reserve	40,000		
Creditors	35,000		
	<u>7,10,000</u>		<u>7,10,000</u>

Notes :

- Goodwill is worth ₹ 70,000
- Depreciation reserve is excess to the extent of ₹ 10,000
- Debtors of ₹ 10,000 are likely to prove bad

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(Turn Over)

(4)

UNIT—III

5. The following is the Trial Balance of XYZ Ltd.
as on 31st March, 2016 :

	₹		₹
Stock as on 01.04.2015	70,000	Sales	3,43,000
Purchases	2,50,000	Discount	3,000
Wages	30,800	Profit & Loss Account	15,000
Carriage	950	Share Capital	1,00,000
Furniture	17,000	Creditors	17,500
Salaries	7,500	General Reserve	15,500
Rent	4,000	Bills Payable	10,000
Sundry Trade Expenses	7,050		
Dividend Paid	9,000		
Debtors	27,500		
Plant and Machinery	29,000		
Cash at Bank	46,200		
Bills Receivable	5,000		
	<u>5,04,000</u>		<u>5,04,000</u>

Prepare the Profit and Loss Account for
the year ended on 31st March, 2016 and a
Balance Sheet as on the date after
considering the following adjustments : 10

- Stock as on 31st March, 2015 ₹ 90,000
- Provide for income tax at 50%
- Depreciate plant and machinery at 15%;
furniture at 10%
- The Board recommends payment of a
dividend @ 15% per annum. Transfer
the minimum required amount to
general reserve

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(Continued)

(5)

6. B Ltd. was incorporated with a nominal capital of ₹ 5,00,000 in equity shares of ₹ 10 each on 31st March, 2016. 25000 shares were fully called up. The following balances were extracted from the ledger of the company as on 31st March, 2016 :

Particulars	₹
Stock	60,000
Sales	4,00,000
Purchases	3,00,000
Wages	70,000
Discount Allowed	4,200
Discount Received	3,150
Salaries	18,500
Rent	6,000
General Expenses	8,950
Profit and Loss Account	6,220
Printing and Stationery	2,400
Advertisement	3,800
Bonus	10,500
Debtors	38,700
Creditors	35,200
Plant and Machinery	80,500
Furniture	17,100
Cash at Bank	1,34,700
General Reserve	25,000
Loan from Managing Director	15,700
Bad Debts	3,200

You are required to prepare Profit and Loss Account for the year ended on 31st March, 2016 and the Balance Sheet in the prescribed

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(Turn Over)

(6)

form as on that date. The following further information is given to you : 10

- (i) Closing stock was ₹ 90,000
- (ii) Depreciation is to be charged on plant and machinery and furniture at 15% and 10% respectively
- (iii) Dividend for the year ended on 31st March, 2016 @ 5% is to be provided
- (iv) Make a provision for taxation @ 50%

UNIT—IV

7. What do you mean by purchase consideration? Differentiate between 'amalgamation in the nature of merger' and 'amalgamation in the nature of purchase'. 3+7=10

8. The Summarized Balance Sheets of A Ltd. and B Ltd. as on 31st December, 2016 are as under :

Liabilities	A Ltd. (₹)	B Ltd. (₹)	Assets	A Ltd. (₹)	B Ltd. (₹)
Equity Shares ₹ 100 each	1,00,000	60,000	Land and Buildings	30,000	
Reserve	34,000		Plant and Machinery	1,00,000	50,000
Dividend Equa- lization Funds	4,000		Stock	16,000	8,000
Employees Provident Funds	3,000		Debtors	14,000	9,000
Trade Creditors	20,000	8,000	Cash	3,000	1,000
Profit and Loss Account	2,000				
	<u>1,63,000</u>	<u>68,000</u>		<u>1,63,000</u>	<u>68,000</u>

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(Continued)

The two companies agree to amalgamate and form a new company called C Ltd. which takes over the assets and liabilities of both the companies.

The purchase consideration is agreed at ₹ 1,20,000 and ₹ 60,000 for A Ltd. and B Ltd., respectively. The entire purchase consideration is to be paid by C Ltd. in its fully paid shares.

Give Journal Entries to close the books of A Ltd. and show the opening entries in the books of C Ltd. 10

UNIT—V

9. What do you mean by Minority Interest? Explain, in brief, the preparation of a Consolidated Balance Sheet. 3+7=10

10. From the following Balance Sheets and information given below, prepare a consolidated Balance Sheet : 10

	<i>H Ltd.</i>	<i>S Ltd.</i>		<i>H Ltd.</i>	<i>S Ltd.</i>
	(₹)	(₹)		(₹)	(₹)
Share Capital			Sundry Assets	80,000	12,000
₹ 10 per share			Stock-in-Trade	61,000	24,000
fully paid	1,00,000	20,000	Debtors	13,000	17,000
Profit & Loss			Bills Receivable	1,000	
Account	40,000	12,000	Shares in S Ltd.		
Reserve	10,000	6,000	1500 shares of		
Creditors	20,000	12,000	₹ 10 each,		
Bills Payable		3,000	at cost	15,000	
	<u>1,70,000</u>	<u>53,000</u>		<u>1,70,000</u>	<u>53,000</u>

Additional Information :

- (i) All the profits of S Ltd. have been earned since the shares were acquired by H Ltd., but the reserve of ₹ 6,000 was already there at the time
- (ii) Bills accepted by S Ltd. are all in favour of H Ltd. which has discounted ₹ 2,000 of them
- (iii) Sundry assets of S Ltd. are undervalued by ₹ 2,000
- (iv) The stock-in-trade of H Ltd. includes ₹ 5,000 bought from S Ltd. at a profit to the latter of 25% on cost

Subject Code : COM/VI/19

Booklet No. **A**

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Date Stamp

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Paper
Descriptive Type
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2 0 1 7

(6th Semester)

COMMERCE

Paper : BC-619

(Corporate Accounting)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

SECTION—I

(Marks : 10)

1. Choose the correct answer and place its code in the brackets provided : 1×5=5

(a) Price paid for goodwill depends upon the purchaser's expectation of future

(i) growth

(ii) profits

(iii) income

(iv) None of the above

[]

(2)

(b) Minority interest is shown in the Consolidated Balance Sheet

(i) under share capital

(ii) under reserve and surplus

(iii) as a separate item

(iv) None of the above []

(c) For calculating purchase consideration as per AS-14

(i) only payment to shareholders are to be taken into consideration

(ii) only payment to equity shareholders are to be taken into consideration

(iii) payment to shareholders as well as debenture holders are to be taken into consideration

(iv) None of the above []

(3)

(d) Securities Premium Account can be used for

(i) paying dividend on shares

(ii) writing-off the expenses on any issue of shares or debentures

(iii) paying tax liability

(iv) None of the above []

(e) Preparation of final accounts of the company is governed by the section

(i) 210 of the Companies Act

(ii) 211 of the Companies Act

(iii) 209 of the Companies Act

(iv) None of the above []

(4)

2. State whether the following statements are *True (T)* or *False (F)* by putting a Tick (✓) mark in the brackets provided : 1×5=5

(a) Minority shareholders are not concerned whether the profits are preacquisition or post-acquisition.

(T / F)

(b) Pooling method of accounting is applicable for amalgamation in the nature of merger.

(T / F)

(c) Forfeited Shares Account will be shown at the asset side of the Balance Sheet.

(T / F)

(d) Preliminary Expenses are current liability.

(T / F)

(e) Discount on issue of shares and debentures is miscellaneous expenditure.

(T / F)

(5)

SECTION—II

(Marks : 15)

3. Write on the following in not more than 5 sentences each : 3×5=15
- (a) Valuation of shares

(6)

(b) Unrealised profit

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(7)

(c) Debentures

(8)

(d) Prorata allotment

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(9)

(e) Amalgamation

2 0 1 7

(6th Semester)

COMMERCE

Paper : BC-620 M

(**Agricultural and Rural Marketing**)

Full Marks : 75

Time : 3 hours

(PART : B—DESCRIPTIVE)

(*Marks : 50*)

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

Answer **one** question from each Unit

UNIT—I

1. What is agricultural marketing? State the importance and challenges in agricultural marketing. 3+7=10
2. Discuss, in brief, the role of government and non-government sectors in promoting agricultural marketing. 10

UNIT—II

3. Define rural marketing. What are the differences in consumer behaviour in rural and urban markets? 3+7=10
4. Discuss the factors favouring the growth of rural marketing. 10

UNIT—III

5. What are the challenges faced by marketers in their effort to top the rural market? 10
6. Discuss the strategies that can be employed to optimize rural marketing opportunities. 10

UNIT—IV

7. Explain rural marketing environment and the emerging trends in rural marketing environment. 5+5=10
8. What are the conditions for effective market segmentation? Enumerate the bases for market segmentation in rural markets. 3+7=10

(3)

UNIT—V

9. Explain physical distribution management in rural markets. What are the main problems in physical distribution in the rural context?

3+7=10

10. Write short notes on any *two* of the following :

5×2=10

- (a) Role of wholesalers
- (b) Role of retailers
- (c) Emerging channels of distribution
- (d) Marketing channels for rural markets

★ ★ ★

Subject Code : COM/VI/20 (b)

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Booklet No. **A**

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Subject

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- 1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.**
- 2. This paper should be ANSWERED FIRST and submitted within 1 (one) Hour of the commencement of the Examination.**
- 3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.**

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Roll No.

Regn. No.

Subject

Paper

Descriptive Type

Booklet No. B

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Scrutiniser(s)

Signature of
Examiner(s)

Signature of
Invigilator(s)

COM/VI/20 (b)

2 0 1 7
(6th Semester)

COMMERCE

Paper : BC-620 M

(Agricultural and Rural Marketing)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

SECTION—A

(Marks : 10)

1. Choose the correct answer and put its code in the brackets provided : 1×10=10

(a) Agricultural marketing system composes of two major sub-systems

(i) product marketing and price

(ii) product marketing and input marketing

(iii) product marketing and distribution

(iv) product marketing and packaging []

(b) The agricultural marketing function which adds utility to products by making them available where they are needed is known as

(i) form utility

(ii) place utility

(iii) possession utility

(iv) None of the above []

(c) Rural market and urban market demand two distinct marketing approaches due to

(i) interchangeable sociocultural background

(ii) similar media reach and habits

(iii) different costs and logistics of accessing customers

(iv) None of the above []

(d) The consumption pattern in rural markets differ from urban markets because of

(i) unreliable pattern of income generation

(ii) rural consumers being impulse buyers

(iii) individualistic buying behaviour of rural consumers

(iv) None of the above []

(e) Low volume-low price strategy is done in order to

- (i) make distribution easier
- (ii) ensure price compliance
- (iii) make the products appear more affordable
- (iv) None of the above []

(f) Self-Help Groups are registered or unregistered groups of

- (i) unemployed rural women
- (ii) micro-entrepreneurs
- (iii) farmers
- (iv) None of the above []

(g) Green Revolution in India resulted in

- (i) efficient milk production
- (ii) wildlife conservation
- (iii) food self-sufficiency
- (iv) efficient fish production []

(h) In order to have effective market segmentation, the following conditions need to be present

(i) measurable, accessible and profitable

(ii) measurable, negligible and available

(iii) accessible, profitable and stagnant

(iv) accessible, negligible and profitable

[]

(i) An emerging channel of distribution where a company appoints stockists in important towns to handle orders, sorting and supplying stocks to retailers

(i) hub-and-spokes method

(ii) star sellers

(iii) satellite distribution

(iv) None of the above

[]

(j) The most challenging task for marketers in rural India is

(i) product management

(ii) price management

(iii) distribution management

(iv) None of the above

[]

(5)

SECTION—B

(Marks : 15)

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

(a) Form utility

(6)

(b) Rural market

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(7)

(c) Role of Self-Help Groups in rural marketing

(8)

(d) Technological environment in rural marketing

(9)

(e) E-distribution

2 0 1 7

(6th Semester)

COMMERCE

Paper : BC-620 E

(**Essentials of E-commerce**)

Full Marks : 55

Time : 2½ hours

(PART : B—DESCRIPTIVE)

(*Marks : 35*)

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

Answer **one** question from each Unit

UNIT—I

1. Define e-commerce. How is electronic commerce practice differ from traditional business practice? 2+5=7
2. Write a note on the impact of e-commerce to business. 7

G7/410a

(Turn Over)

UNIT—II

3. What do you mean by Secure Electronic Transaction (SET)? Mention its functions and advantages. 7
4. Write notes on the following : 3½+3½=7
 - (a) Cybercash
 - (b) Smart cards

UNIT—III

5. Write a note on online stock trading and its benefits. 7
6. List the benefits of online travel services to travellers and to service providers. 7

UNIT—IV

7. Define B2B electronic commerce. Discuss the different characteristics of B2B electronic commerce transactions. 2+5=7
8. Elaborate the three models of B2B electronic models. 7

G7/410a

(Continued)

(3)

UNIT—V

9. Differentiate between e-governance and e-government. Discuss the applications of Internet in e-governance. 3+4=7
10. Discuss e-governance models with their applications. 7

Subject Code : COM/VI/20 (c)

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Roll No.

Regn. No.

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2 0 1 7
(6th Semester)

COMMERCE

Paper : BC-620 E

(Essentials of E-commerce)

(PART : A—OBJECTIVE)

(Marks : 20)

The figures in the margin indicate full marks for the questions

SECTION—A

(Marks : 5)

1. Fill in the blanks : 1×3=3

(a) C2C e-commerce consists of
transaction that completely excludes businesses
from the equation.

(b) E-cash is purely
based, anonymous, untraceable, online token
payment system.

(2)

(c) E-governance is also seen as a
..... process.

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

(a) One important area in personal finance is advice
about and computation of taxes.
(T / F)

(b) In supplier-oriented marketplace, both
individual and business buyers do not use the
same supplier-provided marketplace.
(T / F)

(3)

SECTION—B

(Marks : 15)

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

(a) Technical limitations of e-commerce

(4)

(b) SHTTP

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(5)

(c) Job market

(6)

(d) Just-in-time delivery

(7)

(e) Comparative analysis model
