

Centre No. 4 - Block - II
24/05/18 Morning
Exam. Code : 108502
Subject Code : 2824

B.Com. 2nd Semester
ENGLISH COMPULSORY
Paper—BCG-201

Time Allowed—Three Hours] [Maximum Marks—50

SECTION—A

I. Attempt **SIXTEEN (16)** of the following :—

Make questions with who/what/when/how/which :

- (1) Dane said something.
- (2) He was born in a village.
- (3) This word means something.

Complete each sentence with a suitable verb :

- (4) We could not afford _____ in London. Its too expensive.
- (5) There was a lot of traffic, but we managed _____ the airport in time.
- (6) We have got new computer software in our office. I haven't learnt _____ it yet.

Make 1 sentence from 2. Use the sentence in brackets to make a relative clause :

- (7) We often go to visit our friends in Cambridge.
(It is not far from London.)

- (8) Steven is one of my close friends. (I have known him for a very long time.)
- (9) Lisa is away from home a lot. (Her job involves a lot of travelling)

Put in "the" or "a/an" where necessary.

(10) We had dinner in _____ very nice restaurant in Batala.

(11) We stayed at a very nice hotel – I can't remember _____ name now.

(12) It's a beautiful day. Let's sit in _____ garden.

Which is correct ?

(13) I looked down and there were two *ten-pound/ten pounds* notes on the ground.

(14) It's quite a long book. There are *450 page/450 pages*.

(15) There are *60 minute/60 minutes* in an hour.

(16) Its only a *two-hour/two hours* flight from London to Madrid.

Put in "some" or "any" :

(17) Tonight I'm going out with _____ friends of mine.

(18) Have you seen _____ good' movies recently ?

(19) I didn't have _____ money, so I had to borrow.

(20) He did everything himself, without _____ help.

1×16=16

SECTION—B

II. Attempt any **FOUR (4)** of the following. Choose at least **TWO** from each text. The answer to each question should not exceed **15 to 20** sentences.

(1) What does Eveline decide in the end of the story ? (Eveline)

(2) Discuss the use of irony and satire in "Toba Tek Singh".

(3) Write a note on the theme of the story "The Taboo".

(4) Observe the use of various figures of Speech in "A strand of cotton".

(5) How does the writer make fun of fond parents ? (Beauty and The Beast).

(6) What did the American tourist want to buy ? Why could she not get it ? (With a song on their lips)

(7) Why does the author bank no more ? (My financial career)

(8) What were the Scholastic methods used by Miss Beam in her school ? What was so original about her system ? (The School for Sympathy)

3×4=12

III. Give meaning of the following words and use them in your sentences :

Avert, Elusive, Serge, Relentlessly. 1×4=4

- IV. Write a letter to your Pen-friend in England, telling him/her some of the favourite games of rural Punjab.

OR

Write a Polite letter of Protest to one of your neighbours whose stereo-set is a nuisance to you. 4

SECTION—C

- V. Attempt the following in approximately **300** words :
What is AIDS ? What steps are taken to combat and curb this silent invader ?

OR

Discuss the theme of Casteism in the Story "A Strand of Cotton". 1×6=6

- VI. Read the following passage and answer the questions given below :—

I sat down shyly at the extreme end of the last row of benches. Most of the new students had already arrived and had scattered themselves here and there in their seats. A few seemed to know one another and were conversing softly among themselves. The rest were isolated and silent and looked blankly at the blackboards ahead of them, like a congregation in Church waiting for the service.

Questions :—

- (1) Name the chapter and its writer from which this extract has been taken.
- (2) Why did the writer sit shyly ?
- (3) What were most of the students doing ?
- (4) Explain "Like a congregation in church waiting for a service ?" 2×4=8

Exam. Code : 108502

Subject Code : 2825

B.Com. 2nd Semester

ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

Paper-BCG-202(i)

Time Allowed—3 Hours]

[Maximum Marks—50

ਨੋਟ :- ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹਨ।

1. 'ਦੋ ਰੰਗ' ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ 'ਭੂਆ' ਕਹਾਣੀ ਦਾ ਸਾਰ ਲਿਖੋ।

ਜਾਂ

'ਦੋ ਰੰਗ' ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ 'ਲੱਛਮੀ' ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ ਲਿਖੋ।

10

2. 'ਸੁਰਿੰਦਰ ਕੌਰ' ਰੇਖਾ-ਚਿੱਤਰ ਦਾ ਨਾਇਕ ਬਿੰਬ ਉਸਾਰੋ।

ਜਾਂ

'ਬਲਰਾਜ ਸਾਹਨੀ' ਰੇਖਾ-ਚਿੱਤਰ ਦੇ ਕਲਾਤਮਕ ਗੁਣ ਲਿਖੋ।

10

3. ਸ਼ਬਦ ਬਣਤਰ ਵਿਚ ਕਾਰਜਸ਼ੀਲ ਮੂਲ ਸੰਕਲਪਾਂ ਬਾਰੇ ਨੋਟ ਲਿਖੋ।

5

4. ਹੇਠ ਲਿਖਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਦੋ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਬਾਰੇ ਸੰਖੇਪ ਜਾਣਕਾਰੀ ਦਿਓ :

ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਪੜਨਾਂਵ, ਨਾਂਵ।

5

5. ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਉੱਪਰ ਪੈਰਾ ਰਚਨਾ ਕਰੋ :

1. ਅਨਪੜਤਾ
2. ਨਾਨਕ ਦੁਖੀਆ ਸਭ ਸੰਸਾਰ
3. ਸਵੈ-ਅਧਿਐਨ। 5

6. ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦਿਓ :

ਮਿੱਠਤ ਨਾਲ ਅਸੀਂ ਕਈ ਸੰਸਾਰਕ ਕਾਰਜ ਸਿੱਧ ਕਰ ਸਕਦੇ ਹਾਂ, ਲੋਕਾਂ ਕੋਲੋਂ ਸਤਿਕਾਰ ਤੇ ਪ੍ਰਸੰਸਾ ਪ੍ਰਾਪਤ ਕਰਦੇ ਹਾਂ ਤੇ ਉਨ੍ਹਾਂ ਉੱਤੇ ਆਪਣੇ ਸ਼ੁੱਭ ਆਚਰਨ ਦਾ ਪ੍ਰਭਾਵ ਪਾ ਸਕਦੇ ਹਾਂ। ਇਸ ਦੇ ਉਲਟ ਕੌੜਾ ਬੋਲਣਾ ਇਕ ਅਜਿਹਾ ਔਗੁਣ ਹੈ ਜਿਸਦੇ ਹੇਠਾਂ ਮਨੁੱਖ ਦੇ ਸ਼ੁੱਭ ਗੁਣ ਵੀ ਢੱਕੇ ਜਾਂਦੇ ਹਨ। ਕੌੜਾ ਬੋਲਣ ਵਾਲੇ ਤੋਂ ਲੋਕ ਦੂਰ-ਦੂਰ ਰਹਿੰਦੇ ਹਨ। ਅਜਿਹਾ ਬੰਦਾ ਭਾਵੇਂ ਕਿੰਨਾ ਵੀ ਅਮੀਰ ਤੇ ਗਿਆਨਵਾਨ ਹੋਵੇ ਜਾਂ ਕਿਸੇ ਉੱਚੀ ਪਦਵੀ ਉੱਤੇ ਹੋਵੇ, ਉਹ ਲੋਕਾਂ ਵਿਚ ਦਿਲੀ ਆਦਰ ਪ੍ਰਾਪਤ ਨਹੀਂ ਕਰ ਸਕਦਾ। ਸਭ ਲੋਕ ਮਿੱਠਤ ਦੇ ਗਾਹਕ ਹਨ ਤੇ ਸਾਰੇ ਹੀ ਕੌੜੀ ਚੀਜ਼ ਨੂੰ ਖੁਕ ਦੇਂਦੇ ਹਨ। ਕੌੜੇ, ਫਿੱਕੇ ਤੇ ਖਰੂਵੇਂ ਬੋਲ ਅਤੇ ਵਿੰਨ੍ਹਵੀ ਟੋਕਾ-ਟਾਕੀ ਤੇ ਆਲੋਚਨਾ ਹਰ ਕਿਸੇ ਦਾ ਦਿਲ ਲੂੰਹਦੀ ਹੈ ਤੇ ਇਨ੍ਹਾਂ ਦਾ ਅਸਰ ਸਦੀਵੀ ਹੁੰਦਾ ਹੈ। ਇਸੇ ਵਾਸਤੇ ਕਿਹਾ ਜਾਂਦਾ ਹੈ ਕਿ ਤਲਵਾਰ ਦਾ ਫੱਟ ਮਿਲ ਜਾਂਦਾ ਹੈ, ਪਰ ਜ਼ਬਾਨ ਦਾ ਫੱਟ ਕਦੀ ਨਹੀਂ ਮਿਟਦਾ।

1. ਕਿਸ ਗੁਣ ਨਾਲ ਸੰਸਾਰਕ ਕਾਰਜ ਸਿੱਧ ਹੋ ਸਕਦਾ ਹੈ ?
2. ਸਾਰੇ ਲੋਕ ਕਿਸ ਔਗੁਣ ਤੇ ਖੁੱਕਦੇ ਹਨ ?
3. ਕਿਸ ਦਾ ਫੱਟ ਮਿਟ ਜਾਂਦਾ ਹੈ ਅਤੇ ਕਿਸਦਾ ਨਹੀਂ ਮਿਟਦਾ ?
4. ਪੈਰੇ ਦਾ ਢੁਕਵਾਂ ਸਿਰਲੇਖ ਦਿਉ।
5. ਮੋਟੇ ਸ਼ਬਦਾਂ ਦੇ ਅਰਥ ਲਿਖੋ। 5

7. ਹੇਠ ਲਿਖੇ ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰਿਆਂ ਵਿਚੋਂ ਪੰਜ-ਪੰਜ ਦੇ ਅਰਥ ਸਪਸ਼ਟ ਕਰਕੇ ਵਾਕਾਂ ਵਿਚ ਵਰਤੋ :

1. ਉਂਗਲਾਂ ਤੇ ਨਚਾਉਣਾ, ਉਪਰਲੀ ਹਵਾ 'ਚ ਰਹਿਣਾ, ਆਪਣੇ ਪੈਰੀਂ ਆਪ ਕੁਹਾੜਾ ਮਾਰਨਾ, ਇੱਟ ਕੁੱਤੇ ਦਾ ਵੈਰ ਹੋਣਾ, ਹੱਥ ਤੇ ਹੱਥ ਧਰਕੇ ਬਹਿਣਾ, ਹੱਥ ਪੀਲੇ ਕਰਨਾ, ਗਲ ਪਿਆ ਢੋਲ ਵਜਾਉਣਾ, ਚਾਰ ਚੰਨ ਲਾਉਣੇ। 5
2. ਉੱਖਲੀ ਵਿਚ ਸਿਰ ਦਿੱਤਾ ਤਾਂ ਮੋਹਲਿਆਂ ਦਾ ਕੀ ਡਰ, ਉੱਚਾ ਲੰਮਾ ਗੱਭਰੂ ਪੱਲੇ ਠੀਕਰੀਆਂ, ਉੱਦਮ ਅੱਗੇ ਲੱਸਮੀ ਪੱਖੇ ਅੱਗੇ ਪੌਣ, ਅੰਦਰ ਹੋਵੇ ਸੱਚ ਤਾਂ ਕੋਠੇ ਚੜ੍ਹ ਕੇ ਨੱਚ, ਇੱਕ ਚੁੱਪ ਸੌ ਸੁੱਖ, ਸੰਗ ਤਾਰੇ ਕੁਸੰਗ ਡੋਬੇ, ਸੋਈ ਰਾਣੀ ਜੋ ਖਸਮੇ ਭਾਣੀ, ਹੰਕਾਰਿਆ ਸੋ ਮਾਰਿਆ। 5

Exam. Code : 108502

Subject Code : 2830

B.Com. 2nd Semester

ਮੁੱਢਲੀ ਪੰਜਾਬੀ

Paper : BCG-202 (ii)

Time Allowed—3 Hours]

[Maximum Marks—50

ਨੋਟ :- ਸਾਰੇ ਸਵਾਲ ਕਰਨੇ ਜ਼ਰੂਰੀ ਹਨ।

1. (ੳ) ਸਮਾਸੀ ਸ਼ਬਦ ਕੀ ਹੁੰਦੇ ਹਨ ? ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿੱਚ ਵਰਤੇ ਜਾਂਦੇ ਕੋਈ ਪੰਜ ਸਮਾਸੀ ਸ਼ਬਦ ਲਿਖੋ। 5
- (ਅ) ਅਗੇਤਰ ਕੀ ਹੁੰਦੇ ਹਨ ? ਹੇਠ ਲਿਖੇ ਅਗੇਤਰਾਂ ਦੀ ਵਰਤੋਂ ਕਰਕੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦਾਂ ਦੀ ਰਚਨਾ ਕਰੋ :
ਅਣ, ਦੁਰ, ਪਰ, ਅਪ, ਗੈਰ 5
- (ੲ) ਪਿਛੇਤਰ ਕੀ ਹੁੰਦੇ ਹਨ ? ਹੇਠ ਲਿਖੇ ਪਿਛੇਤਰਾਂ ਦੀ ਵਰਤੋਂ ਕਰਕੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦਾਂ ਦੀ ਰਚਨਾ ਕਰੋ :
ਹੀਣ, ਖ਼ਾਨਾ, ਦਾਨ, ਮੰਦ, ਸ਼ਾਲਾ 5
- (ਸ) (i) ਪੰਜਾਬ ਦੀਆਂ ਰੂਤਾਂ ਦੇ ਨਾਮ ਲਿਖੋ।
(ii) ਬਾਰਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਮ ਪੰਜਾਬੀ ਵਿੱਚ ਲਿਖੋ।
(iii) ਦਿਨਾਂ ਦੇ ਨਾਂ ਲਿਖੋ।
(iv) ਸੱਠ ਤੋਂ ਸੱਤਰ ਤੱਕ ਦੀ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ।
(v) ਕਿੱਤਾਕਾਰੀ ਨਾਲ ਸੰਬੰਧਤ ਕੋਈ ਪੰਜ ਸ਼ਬਦ ਲਿਖੋ।
5×1=5

2. (ੳ) ਭਾਸ਼ਾ ਦੀ ਪਰਿਭਾਸ਼ਾ ਲਿਖੋ। ਇਸ ਦੀ ਮਨੁੱਖੀ ਜੀਵਨ ਵਿੱਚ
ਕੀ ਅਹਿਮੀਅਤ ਹੈ ? 5
- (ਅ) ਮਾਤ ਭਾਸ਼ਾ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦਿਉ। 5
- (ੲ) ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਮੁੱਖ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ ਦੱਸੋ। 5
3. (ੳ) ਮਿਸ਼ਰਤ ਵਾਕ ਦੀ ਪਰਿਭਾਸ਼ਾ ਲਿਖੋ ਅਤੇ ਪੰਜ ਮਿਸ਼ਰਤ
ਵਾਕ ਲਿਖੋ। 5
- (ਅ) ਕਾਰਜ ਦੇ ਆਧਾਰ ਉੱਤੇ ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵੰਡ ਕਰੋ ਅਤੇ
ਇਨ੍ਹਾਂ ਦੀਆਂ ਉਦਾਹਰਨਾਂ ਵੀ ਲਿਖੋ। 5
- (ੲ) ਬਾਜ਼ਾਰ ਵਿੱਚ ਵਰਤੇ ਜਾਂਦੇ ਪੰਜ ਵਾਕ ਬਣਾਓ। 5

Exam. Code : 108502

Subject Code : 2826

B.Com. 2nd Semester

ADVANCED FINANCIAL ACCOUNTING

Paper—BCG-203

Time Allowed—3 Hours]

[Maximum Marks—40

SECTION—A

Note :—Attempt any **EIGHT** parts from this section. Each part should not exceed **5** lines. Each question carries **1** mark.

1. Explain any **EIGHT** parts of the following :—

- (a) Straight line method vs. Diminishing balance method.
- (b) Distinguish between capital reserve and revenue reserve.
- (c) Write a brief note on hire-purchase trading account.
- (d) Reasons for incompleteness of records.
- (e) Distinguish between Single Entry and Double Entry System.
- (f) Uses of Gaining ratio.
- (g) Give any two reasons in favour of having a partnership deed.
- (h) Distinguish between Dissolution of firm and dissolution of partnership.
- (i) At the time of death of partner X, goodwill of the firm was valued at Rs. 90,000. How much partners Y and Z will pay X's executor on account of goodwill ?
- (j) Distinguish between hire-purchase and sale.

SECTION—B

Note :— Attempt any **TWO** questions from this section. Answer to each question should not exceed **5** pages. Each question carries **8** marks.

2. On January 1, 2014, X Ltd. purchased a machinery for Rs. 12,00,000. On 1st July, 2016, a part of the machinery purchased on January 1, 2014 for Rs. 80,000 was sold for Rs. 45,000 and a new machinery at a cost of Rs. 1,58,000 was purchased and installed on the same date. The company has adopted the method of providing 10% p.a. depreciation on the original cost of the machinery. Show the necessary ledger accounts assuming that provision for depreciation account is maintained.
3. What are the advantages and disadvantages of Single Entry System ? Also distinguish between Balance Sheet and Statement of Affairs.
4. On 1st January 2014, Singh Transport Ltd. purchased from India Automobiles Ltd. three trucks costing Rs. 50,000 each on hire-purchase system. Payment was to be made Rs. 30,000 down and the remainder in three equal installments together with interest @ 9%. Singh Transport Ltd. writes off depreciation @ 20% on the diminishing balance. It paid the installment due on 31st December 2014, but could not pay the next. India Automobiles Ltd. agreed to leave one truck with the hire purchaser, adjusting the value of others trucks against the amount due. The trucks were valued on the basis of 30% depreciation annually.
Give the necessary ledger accounts in the books of both the parties assuming that the trucks were reconditioned by the vendor at an expense of Rs. 7,500 and then were sold for Rs. 60,000 in the third year.

5. What are the journal entries which are to be passed in the books of hire-purchaser and vendor under Hire-Purchase System ?

SECTION—C

Note :— Attempt any **TWO** questions from this section. Answer to each question should not exceed **5** pages. Each question carries **8** marks.

6. What do you mean by Reserve and Provision ? What are the different types of Provision and Reserve ?
7. A, B and C are partners sharing profit and losses in the ratio of 3 : 2 : 1. Their balance sheet as on 31.03.2016 was as follows :

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
Capital Accounts A	45,000	Cash at Bank	3,500
B	35,000	Debtor	30,000
C	25,000	Stock	25,000
Reserve	15,000	Plant	40,000
Profit and Loss A/c	12,000	Building	50,000
Creditors	20,500	Furniture	4,000
	1,52,500		1,52,500

C retires on that date subject to the following conditions :

- (a) Goodwill of the firm is to be valued at Rs. 36,000.
- (b) Building is to be appreciated by 20%.
- (c) Plant and furniture are to be depreciated by 10% and 15% respectively.
- (d) Provision is to be made for doubtful debts at 5%.

8. What do you mean by dissolution of partnership and dissolution of firm ? Discuss the various methods of dissolution of a firm.
9. The Balance Sheet of A, B and C who are in partnership, stood as follows on 31st march, 2015 :

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors	55,000	Cash at Bank	6,250
Capital Accounts		Debtor	62,500
A : 82,500		Stock	87,500
B : 55,000	1,37,500	Investment	25,000
		Furniture	1,250
		B's Capital A/c	
		Overdrawn	10,000
	1,92,500		1,92,500

The firm was dissolved as on that date. For the purposes of dissolution the investments were valued at Rs. 40,000 and stock at Rs. 70,000. C agreed to take over the investments and A to take over the stock. A also took over the furniture at book value. The debtors realized Rs. 59,000 and the creditors were paid Rs. 53,500 in full satisfaction of their claims.

Assuming that B is insolvent and is unable to bring anything in respect of his debts to the firm, you are required to show the necessary accounts on the dissolution of the partnership in accordance with the decision in *Garner vs Murray*.

Exam. Code : 108502

Subject Code : 2827

B.Com 2nd Semester

COMMERCIAL LAWS

Paper—BCG-204

Time Allowed—3 Hours] [Maximum Marks—50

Note :- Attempt any **ten** questions from Section—A. Each question carries **1** mark. Attempt any **two** questions from Section—B. Each question carries **10** marks. Attempt any **two** questions from Section—C. Each question carries **10** marks.

SECTION—A

1. (i) Explain essentials of a valid contract.
- (ii) What is a quasi contract ?
- (iii) What is a free consent ?
- (iv) Who can accept an offer ?
- (v) Distinguish an offer from a quotation.
- (vi) What is a contract of guarantee ?
- (vii) Who is a Co-Surety ?
- (viii) Who is an agent ?
- (ix) Who can be appointed as an agent ?
- (x) Define consumer under Consumer Protection Act.
- (xi) Define Sale.
- (xii) What is limited liability partnership ?

10×1=10

SECTION—B

2. "A mere mental assent not evidenced by words or conduct does not constitute acceptance." Comment.
3. State the various ways in which a contract may be said to be discharged.
4. Define a contract of bailment. What are its essentials ?
5. Discuss the nature and extent of authority of an agent.
 $2 \times 10 = 20$

SECTION—C

6. Explain the essential elements which must coexist for constituting a valid sale of goods.
7. Describe the rules relating to passing of property in the sale of goods.
8. What is the jurisdiction of various forums for the purpose of Consumer Protection Act ?
9. Explain the salient features of Limited Liability Partnership.
 $2 \times 10 = 20$

Exam. Code : 108502

Subject Code: 2828

B.Com. 2nd Semester

BUSINESS ECONOMICS

Paper—BCG-205

Time Allowed—3 Hours] [Maximum Marks—50

Note :— (1) Attempt **TEN** questions from Section A. Answer each question in about **5** lines. Each question carries **1** mark.

(2) Attempt **TWO** questions from Section B. Answer each question in upto **5** pages. Each question carries **10** marks.

(3) Attempt **TWO** questions from Section C. Answer each question in upto **5** pages. Each question carries **10** marks.

SECTION—A

1. (i) Law of Demand.
- (ii) Price Elasticity of Demand.
- (iii) Revealed Preference Theory of Demand.
- (iv) Returns to Scale.
- (v) Accounting Costs vs Economic Costs.
- (vi) Average and Marginal Revenue.
- (vii) Features of Monopoly.
- (viii) Explain the budget line.

- (ix) Gross and Net Domestic Product.
- (x) Personal Income and Disposable Income.
- (xi) Income Effect & Price Effect.
- (xii) National Income.

SECTION—B

- 2. What is Price Elasticity of Demand ? What are various methods of measuring Price elasticity of demand ?
- 3. Critically evaluate the Indifference Curve Approach of Demand.
- 4. Explain the Law of Returns to Scale. Explain the reasons of returns to scale.
- 5. Explain the Theory of Costs in the short run and the long run (with appropriate figures).

SECTION—C

- 6. What are the main features of Perfect Competition ? How is price and output determined under Perfectly Competitive market conditions both in the short run and the long run.
- 7. What are the various methods of measurement of National Income ? What are the problems in its measurement especially in the underdeveloped countries like India ?
- 8. Explain the significance of Keynes Psychological Law of Consumption.
- 9. Explain the various concepts of Revenue (with appropriate figures). What is the relationship between Average Revenue, Marginal Revenue and Elasticity of Demand ?

Exam. Code : 108502

Subject Code: 2829

B.Com. 2nd Semester

FUNCTIONAL MANAGEMENT

Paper—BCG-206

Time Allowed—3 Hours]

[Maximum Marks—50

Note :—(1) Attempt any **TEN** questions from Q. No. 1 in Section A. Each question carries 1 mark. Answer to each question should be up to **5** lines in length.

(2) Attempt any **2** questions from Q. No. 2, 3, 4, 5 in Section B. Each question carries **10** marks. Answer to each question should be up to **5** pages in length.

(3) Attempt any **2** questions from Q. Nos. 6, 7, 8, 9 in Section C. Each question carries **10** marks. Answer to each question should be up to **5** pages in length.

SECTION—A

1. (a) Co-ordination.
- (b) Unity of direction.
- (c) Management vs administration.
- (d) Social responsibility of business.
- (e) Recruitment policy.

- (f) Employee training.
- (g) Marketing vs selling.
- (h) Collection of data.
- (i) Advertising media.
- (j) Batch production.
- (k) Production planning.
- (l) Statistical quality control. 1×10=10

SECTION—B

- 2. Discuss nature and characteristics of management by giving suitable examples. 10
- 3. Define the term 'business ethics'. Elaborate various ethical issues faced by a business in its functioning. 10
- 4. What is selection ? Explain different steps in the selection process. 10
- 5. Explain various methods of merit rating used to evaluate the performance of employees. 10

SECTION—C

- 6. Discuss various techniques generally adopted by business organizations for conducting market research. 10
- 7. Define salesmanship. What are the qualities required in a person for successful selling ? 10
- 8. What is strategic management ? Discuss the role of C.E.O. in strategic management. 10
- 9. Discuss various methods of quality control by giving relevant examples. 10

Exam. Code : 108502

Subject Code : 2831

B.Com. 2nd Semester

**DRUG ABUSE : PROBLEM, MANAGEMENT AND
PREVENTION**

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

Note :— Attempt any **THREE** questions; each question carries
5 marks. Answer of question should not exceed
2 pages. $5 \times 3 = 15$

1. Discuss social causes of drug abuse.
2. Explain Relapse Management.
3. What do you mean by Behavioural and Cognitive Therapy ?
4. What is the role of media in drug abuse ?
5. What are the methods to tackle the problem of drug abuse ?

SECTION—B

Note :— Attempt any **TWO** questions; each question carries
10 marks. Answer of question should not exceed
4 pages. $10 \times 2 = 20$

1. Discuss the effect of drug abuse on individual and family.
2. Discuss Psycho-Social methods for the management of drug abuse.

3. What are the methods for the prevention of drug abuse ?
4. How can educational institutions play their role for the prevention of drug abuse ?

SECTION—C

Note :— Attempt any **ONE** question; it shall carry 10 marks.

Answer of question should not exceed 4 pages.

15×1=15

1. Discuss different legislations passed by the Indian government for the prevention of drug abuse.
2. Discuss consequences of drug abuse.

Centre no → 4 B2-II
21/05/18 morning

Exam. Code : 108504

Subject Code : 2852

B.Com. 4th Semester

ENGLISH COMPULSORY

Paper—BCG-401

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

1. Attempt any **sixteen** questions. Complete the sentences using can or (be) able to :

(i) Harry has travelled a lot. He _____ speak five languages.

(ii) He hasn't _____ sleep very well recently.

(iii) I used to _____ stand on my head, but I can't do it now.

(iv) Ask Catherine about your problem. She might _____ help you.

Complete the sentences with must, mustn't or needn't :

(v) We haven't got much time. We _____ hurry.

(vi) We've got plenty of time. We _____ hurry.

(vii) You _____ wash those grapes. They've already been washed.

(viii) This is a valuable book. You _____ look after it carefully.

Write questions using the passive. Some are present and some are past :

(ix) Ask about television. (when/invent ?)

(x) Ask about mountains. (how/form ?)

(xi) Ask about Pluto the planet.
(when/discover ?)

(xii) Ask about silver. (what/use for ?)

Make **one** sentence from **two**. Each time make an - ed clause :

(xiii) A gate was damaged in the storm. It has now been repaired.

(xiv) A number of suggestions were made at the meeting. Most of them were not very practical.

(xv) Some paintings were stolen from the museum. They haven't been found yet.

(xvi) A man was arrested by the police. What was his name ?

Use the words in brackets to make a sentence with *though* at the end.

(xvii) This house isn't very nice. (like/garden)

(xviii) It's warm today. (very windy)

(xix) We didn't like the food. (ate)

(xx) Liz is very nice. I _____.
(don't like/husband)

1×16=16

SECTION—B

2. (A) Attempt any six questions :

Complete the sentences with words from the list below :

combine, vary, relevant to, gender, equivalent, refers to, component, colleagues, appropriate, phrase.

(i) I could improve my paper by cutting out three paragraphs that were not _____ the topic.

- (ii) Knowing the grammar rules of our native language enables us to _____ words to form phrases.
- (iii) In British English, lift is the _____ of the American English, elevator.
- (iv) In the U.S., it is illegal for an employer to use a person's _____ as a reason for not promoting to a higher position.
- (v) When you write, it is a good idea to _____ the length of your sentences.
- (vi) A CD player is an essential _____ of a sound system.
- (vii) "Government of the people, by the people, for the people" is a famous _____ from a speech by Abraham Lincoln.
- (viii) John has just retired after forty years at the university. His _____ have named a new lab for him.
- (ix) Asking questions in class is considered _____ behaviour for students in some culture. 1×6=6

- (B) Rewrite each sentence by making **two** simple sentences, with the second sentence expressing the result of the first.

Do any **three** :

- (i) Poor people move into the country, where they cut down the trees and other vegetation on hillsides, leaving the soil without its natural protection against erosion by wind and rain.
- (ii) Whole species of fish disappeared from the Aral Sea, bringing a halt to commercial fishing there.
- (iii) Employers reduced the levels of benefits in their health insurance programmes, forcing employees to pay more for health care expenses out of their own pockets.
- (iv) In nineteenth century Europe, the old agricultural system was disintegrating, putting unskilled labourers out of work and persuading many to emigrate.

- (v) In 1965, the immigration laws were changed, making it easier for people from Asia and Latin America to settle in the U.S.

2×3=6

3. Attempt any **two** questions :

- (i) Explain the line. "And miles to go before I sleep" in context with the theme of the poem by Robert Frost.
- (ii) What is the significance of Death and Immortality riding together ?
- (iii) What does the poem, "Ah, Are you digging on my grave," tell you about Hardy's view of human life and relationships ?

4×2=8

SECTION—C

4. Explain any stanza with reference to the context :

"Whose woods these are I think I know.

His house is in the village though ;

He will not see me stopping here

To watch his woods fill up with snow".

OR

"Because I could not stop for Death

He kindly stopped for me

The carriage held but just ourselves

And immortality.

1×7=7

5. Research and Discussion : To show your differences between English and your own language, do the research and language, do the research and discussion in your thinking process.

Write a short report on the results of your research and discussion in the above mentioned area of research.

7

Exam. Code : 108504

Subject Code : 2854

B.Com. 4th Semester

GOODS AND SERVICES TAX (GST)

Paper—BCG-403

Time Allowed—3 Hours] [Maximum Marks—50

Note :— The candidates will be required to attempt *ten* short answer types questions from Section A and *two* long questions from Sections B and C.

SECTION—A

1. Short questions :

- (1) What do you mean by GST ?
- (2) Explain the term mixed supply of goods and services.
- (3) Define the concept of IGST (Integrated Goods and Service Tax).
- (4) Discuss the concept of TDS.
- (5) Who is liable to pay GST ?
- (6) What is the use of tax invoice ?
- (7) Give four features of GST.
- (8) Differentiate between provisional and final registration under GST.
- (9) Define the term Goods as per section 2(52) of CGST Act.
- (10) What do you mean by Supply ?
- (11) Discuss the term Export of Goods.
- (12) What is place of supply with respect to GST ?

10×1=10

SECTION—B

2. "Every person supplying goods or services in India is considered as liable to be registered under GST Act." Do you agree with this statement ? Discuss the procedure of registration.
3. Define the term GST. Discuss in detail various benefits available to Indian economy due to implementation of GST system.
4. What do you mean by taxable supply ? Discuss the principles given under the Act to define the inter-State supply.
5. Write a detailed note on the liability of GST in case of composite supply of goods and services.

2×10=20

SECTION—C

6. What do you understand by ITC System ? Describe the basic conditions required to be fulfilled for getting credit of tax.
7. What do you mean by GST return ? What types of returns are specified under GST regime ? Discuss in brief.
8. State the meaning of GST Suvidha Provider. Also discuss the role of GST portal with respect to uploading tax invoices.
9. Define the concept of electronic payment system of GST. What methods are allowed to be used for the payment of tax under GST ?

2×10=20

Centre No. 79, Block II
25/05/18 - Morning

Exam. Code : 108504

Subject Code : 2855

B.Com. 4th Semester

INDUSTRIAL LAW

Paper—BCG-404

Time Allowed—3 Hours]

[Maximum Marks—50

Note :— Attempt any **TEN** questions from Section A. upto **5** lines in length. Each question carries **1** mark. Attempt any **TWO** questions from Section B upto **5** pages in length. Each question carries **10** marks. Attempt any **TWO** questions from Section C upto **5** pages in length. Each question carries **10** marks.

SECTION—A

1. (a) Factory as defined under Factories Act, 1948.
- (b) Manufacturing Process as defined under Factories Act, 1948.
- (c) Industrial Disputes as defined under Industrial Disputes Act, 1947.
- (d) Industry as defined under Industrial Disputes Act, 1947.

- (e) Retrenchment as defined under Industrial Disputes Act, 1947.
- (f) Trade Unions as defined under Trade Unions Act, 1926.
- (g) General Funds Clause as laid down under Trade Unions Act, 1926.
- (h) Any two Rights and Liabilities of Registered Trade Union as laid down under Trade Unions Act, 1926.
- (i) Composition of Standing and Medical Benefit Council under Employees State Insurance Act, 1948.
- (j) Compensation for Permanent and Partial Total Disablement under Workmen's Compensation Act, 1923.
- (k) Compensation for Occupational Disease under Workmen's Compensation Act, 1923.
- (l) Voluntary Arbitration as provided for in Industrial Disputes Act, 1947.

SECTION—B

- 2. Mention Health and Welfare provisions laid down under Factories Act, 1948.
- 3. Give an account of working conditions provisions pertaining to Women and Young persons as laid down under Factories Act, 1948.

- 4. Critically examine Industrial Disputes settlement mechanism as provided for in Industrial Disputes Act, 1947.
- 5. Explain procedure for Registration of Trade Unions as mentioned under Trade Unions Act, 1926.

SECTION—C

- 6. Examine various benefits guaranteed under Employees State Insurance Act, 1948.
- 7. Explain in detail organization and structure of ESI Corporation as provided for in Employees State Insurance Act, 1948.
- 8. Give a detailed account of liabilities of Employer under Workmen's Compensation Act, 1923.
- 9. Short notes :—
 - (a) Principle of "Notional Extension" under Workmen's Compensation Act, 1923.
 - (b) Contribution and benefit period as laid down under Employees State Insurance Act, 1948.

Exam. Code : 108504

Subject Code : 2856

B.Com. 4th Semester

**PRINCIPLES AND PRACTICES OF BANKING AND
INSURANCE**

Paper-BCG-405

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION-A

(Attempt any ten questions)

**Note :— Attempt any ten questions carrying 1 mark each.
Answer to each question should not exceed five
lines.**

1. Short answer type questions :
 - (a) Why banks are using the concept of merger ?
 - (b) Capital adequacy ratio.
 - (c) Write short note on revised NPA norms.
 - (d) State the Cheque Truncation system.
 - (e) What is the lender of last resort ?
 - (f) Explain the principle of subrogation.

- (g) What do you mean by endowment policy ?
- (h) Discuss the features of fire insurance.
- (i) What are the risks involved in E-banking or internet banking ?
- (j) Define merchant banking.
- (k) Difference between money market and capital market.
- (l) Explain the duties of IRDA. $10 \times 1 = 10$

SECTION-B

Note :— Attempt any **two** questions. Each question carries **10** marks.

- 2. Explain the features of Indian banking system. What are the functions of RBI ?
- 3. What are the objectives of credit control ? Discuss the bank rate policy as an instrument of credit control.
- 4. Explain the rights and obligations of commercial banks.
- 5. What is asset-liability management ? Explain the objectives and scope of asset-liability management.

$2 \times 10 = 20$

SECTION-C

Note :— Attempt any **two** questions. Each question carries **10** marks.

- 6. What are the provisions of IRDA act for licensing of agents and insurance intermediaries ?
- 7. What are the features of contract of insurance ? Discuss various types of contract of insurance.
- 8. Critically evaluate the growth of non life insurance after nationalization in India.
- 9. Explain the various principles of insurance. $2 \times 10 = 20$

Exam. Code : 108504

Subject Code : 9083

B.Com. 4th Semester (Old Syllabus of 2017)

ENTREPRENEURSHIP & SMALL BUSINESS

Paper-BCG-403

Time Allowed—3 Hours] [Maximum Marks—50

SECTION-A

Note :— Attempt any **ten** questions. Each question carries
1 mark. 10×1=10

1. (a) Entrepreneurial Competency
- (b) Ecopreneurship
- (c) Ownership Patterns of SSIs in India
- (d) Business Plan
- (e) Cottage Industry
- (f) MSMEs
- (g) Pros of Being an Entrepreneur
- (h) Key Characteristics of Business Plan
- (i) Financial Feasibility of Project
- (j) Assessment of Market for Project
- (k) Action Plan
- (l) Financial Assistance by SIDBI.

SECTION-B

Note :— Attempt any two questions. Each question carries
10 marks. $2 \times 10 = 20$

2. Describe various dimensions of entrepreneurship and also explain their need during recent times in India.
3. Explain and critically appraise various theories of entrepreneurship. How can these theories help being new age entrepreneur ?
4. Explain in detail major problems of Small Scale Industries (SSIs) in India. Also enlist steps taken to solve their problems by the government in the context of policies governing SSIs.
5. 'Rapidly changing global business environment has provided more challenges than opportunities for Indian Small Scale Industries.' Give your agreement/disagreement with the statement with justifications in detail.

SECTION-C

Note :— Attempt any two questions. Each question carries
10 marks. $2 \times 10 = 20$

6. Write down the process of understanding business opportunity for small industry given fast changing domestic and global business environment.

7. Present a detailed description of Typical Business Plan covering all its important aspects.
8. Explain key issues pertaining to implementation of project in Small Industry. What kind of financial assistance small businessmen can obtain from various sources in India ?
9. Explain causes of Industrial Sickness in India. What kind of preventive and remedial measures are taken by government for Sick Industries ?

Exam. Code : 108504

Subject Code : 9085

B.Com 4th Semester (Old Syllabus of 2017)

INSURANCE & RISK MANAGEMENT

Paper-BCG-405

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION-A

Note :— Attempt any ten questions. Each question carries 1 mark. Answer to each question should not exceed five lines. 10×1=10

1. Very Short answer type questions :
 - (a) Retrospective rating
 - (b) Define segment reporting
 - (c) Differentiate between agent and brokers
 - (d) Explain various features of proposal form
 - (e) Differentiate centralized and decentralized organization
 - (f) What do you mean by taxation of insurance ?
 - (g) Define marketing of insurance
 - (h) Discuss speculative risk
 - (i) Comparison between Umbrella insurance and excess insurance.

- (i) Difference between workmen's compensation and employer's liability.
- (k) Three P's of estate planning.
- (l) Define insurance companies.

SECTION-B

Note :— Attempt any **two** questions. Each question carries
10 marks. 2×10=20

- 2. Why marketing is needed in Insurance Business ? Discuss various distribution channels for marketing of Insurance products.
- 3. How competition affects the pricing of Insurance products? How prices of Insurance products can be optimized.
- 4. What do you mean by premium receipts ? Discuss various types of premium receipts
- 5. Explain IRDA guidelines for licensing of corporate agents.

SECTION-C

Note :— Attempt any **two** questions. Each question carries
10 marks. 2×10=20

- 6. What is personal risk management ? Discuss in detail the applications of personal risk management.
- 7. What do you mean by risk identification ? Discuss various methods and tools of risk identification.

- 8. Discuss overview of workmen's compensation insurance in India. Discuss various features of workmen compensation insurance.
- 9. What is a homeowners insurance policy ? Explain the different homeowners insurance policies ?

Exam. Code : 108506

Subject Code : 2881

B.Com. 6th Semester

ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

Paper-BCG-602 (i)

Time Allowed—3 Hours]

[Maximum Marks—50

ਨੋਟ :- ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ।

1. ਹੇਠ ਲਿਖੀਆਂ ਕਹਾਣੀਆਂ ਵਿੱਚੋਂ ਇੱਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਸਪੱਸ਼ਟ ਕਰੋ :

(ੳ) ਕਾਲਾ ਬਾਪ ਗੋਰਾ ਬਾਪ

(ਅ) ਘੋਟਣਾ। 10

2. ਹੇਠ ਲਿਖੇ ਕਿਸੇ ਇੱਕ ਨਿਬੰਧ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਸਪੱਸ਼ਟ ਕਰੋ :

(ੳ) ਅਵਚੇਤਨ ਦਾ ਗੁਣ ਅਤੇ ਸੁਭਾਅ

(ਅ) ਅੱਖਾਂ। 10

3. ਹੇਠ ਲਿਖੇ ਵਿਸ਼ਿਆਂ ਵਿੱਚੋਂ ਇੱਕ ਉਪਰ ਲੇਖ ਲਿਖੋ :

(ੳ) ਵਿਦਿਆਰਥੀ ਅਤੇ ਅਨੁਸ਼ਾਸਨ

(ਅ) ਮੇਰੀ ਮਨ-ਪਸੰਦ ਪੁਸਤਕ। 5

4. ਹੇਠ ਲਿਖੇ ਪੈਰ੍ਹੇ ਦੀ ਇੱਕ-ਤਿਹਾਈ ਸ਼ਬਦਾਂ ਵਿੱਚ ਸੰਖੇਪ ਰਚਨਾ ਕਰੋ ਅਤੇ ਦੁਕਵਾਂ ਸਿਰਲੇਖ ਵੀ ਦਿਓ :

ਭਾਰਤ ਇੱਕ ਦੇਸ਼ ਹੈ ਪਰ ਇਸ ਦੀ ਭਾਸ਼ਾ ਇੱਕ ਨਹੀਂ।
ਇਸ ਵਿੱਚ ਇੱਕ ਦਰਜਨ ਤੋਂ ਵੀ ਵਧੇਰੇ ਭਾਸ਼ਾਵਾਂ ਬੋਲੀਆਂ
ਜਾਂਦੀਆਂ ਹਨ। ਵੱਖਰੇ-ਵੱਖਰੇ ਇਲਾਕੇ ਦੀਆਂ ਵੱਖਰੀਆਂ-ਵੱਖਰੀਆਂ
ਭਾਸ਼ਾਵਾਂ ਹੋਣ ਦਾ ਇੱਕ ਵੱਡਾ ਘਾਟਾ ਇਹ ਹੈ ਕਿ ਭਾਰਤ ਵਿੱਚ
ਏਕਤਾ ਵਧਣੋਂ ਫੁਲਣੋਂ ਰੁਕਦੀ ਹੈ। ਸਾਡੇ ਨਾਲੋਂ ਵੱਖਰੀ ਭਾਸ਼ਾ ਵਾਲਾ

ਸਾਨੂੰ ਉਪਰਾ ਮਾਲੂਮ ਹੁੰਦਾ ਹੈ। ਉਸ ਨੂੰ ਬੋਲਦਿਆਂ ਸੁਣ ਕੇ ਸਾਡੇ ਦਿਲ ਵਿੱਚ ਇਹ ਖਿਆਲ ਨਹੀਂ ਆਉਂਦਾ ਕਿ ਇਹ ਸਾਡੀ ਕੌਮ ਦਾ ਬੰਦਾ ਹੈ। ਇਸ ਤਰ੍ਹਾਂ ਦੇਸ਼ ਵਿੱਚ ਇਕ ਤੋਂ ਵੱਧ ਭਾਸ਼ਾਵਾਂ ਦਾ ਹੋਣਾ ਏਕਤਾ ਦੇ ਰਾਹ ਵਿਚ ਰੁਕਾਵਟ ਹੈ। 5

5. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਚ ਰੂਪਾਂਤਰ ਦੇ ਆਧਾਰ ਤੇ ਪੰਜਾਬੀ ਕਿਰਿਆ-ਵਾਕੰਸ਼ ਦਾ ਵਰਗੀਕਰਨ ਕਰੋ।

ਜਾਂ

ਉਚਾਰਨ ਅੰਗਾਂ ਤੋਂ ਕੀ ਭਾਵ ਹੈ ? ਸਾਹ ਪ੍ਰਣਾਲੀ ਨਾਲ ਸਬੰਧਿਤ ਉਚਾਰਨ ਅੰਗਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦਿਉ। 10

6. ਹੇਠ ਲਿਖੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚੋਂ ਕਿਸੇ ਪੰਜ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਸੰਖੇਪ (50 ਸ਼ਬਦਾਂ) ਵਿਚ ਉੱਤਰ ਦਿਉ :

- (1) ਅਚੇਤਨ ਦਾ ਬੁਨਿਆਦੀ ਲੱਛਣ ਕੀ ਹੈ ?
- (2) ਦਿਮਾਗ ਅਤੇ ਅੱਖਾਂ ਦਾ ਕੀ ਸਬੰਧ ਹੈ ?
- (3) ਫੈਸਲਾ ਕਹਾਣੀ ਵਿੱਚ ਮਜ਼ਦੂਰ ਤੇ ਮਿਸਤਰੀ ਬੇਹੋਸ਼ ਔਰਤ ਨੂੰ ਮੁੜ ਦਰਿਆ ਵਿੱਚ ਕਿਉਂ ਰੋੜ ਦਿੰਦੇ ਹਨ ?
- (4) ਉਹ ਸੋਚਦੀ ਕਹਾਣੀ ਵਿਚ ਜੀਤੀ ਦੇ ਆਪਣੀ ਦਾਦੀ ਬਾਰੇ ਵਿਚਾਰਾਂ ਦੀ ਦੁਬਿਧਾ ਦੇ ਕੀ ਕਾਰਨ ਸੀ ?
- (5) ਫੈਸਲਾ ਕਹਾਣੀ ਦੀ ਮੁੱਖ ਘਟਨਾ ਕੀ ਹੈ ?
- (6) ਗੁਲਬਾਨੋਂ ਪਾਤਰ ਨਾਲ ਜਾਣ-ਪਛਾਣ ਕਰਾਉ।
- (7) ਕਹਾਣੀ 'ਸਾਂਝ' ਵਿੱਚ ਕਿਸ ਮਨੁੱਖੀ ਸਾਂਝ ਦੀ ਗੱਲ ਕੀਤੀ ਗਈ ਹੈ ? 5×2=10

Exam. Code : 108506
Subject Code : 2882

B.Com. 6th Semester

AUDITING

Paper—BCG—603

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

Note :— Attempt any **TEN** questions. Each question carries
1 mark.

1. (a) What is verification ?
- (b) What is internal audit ?
- (c) Auditor's certificate.
- (d) Limited Company.
- (e) Audit Committee.
- (f) What is vouching of Cash Book ?
- (g) What is audit planning ?
- (h) Independence of auditor.
- (i) What is the purpose of auditing ?
- (j) Rights of auditor.
- (k) Interim audit.
- (l) Difference between internal check and internal audit.

SECTION—B

Note :— Attempt any **TWO** questions. Each question carries
10 marks.

2. What are the different types of audit ?
3. Explain qualifications of a good auditor.
4. What is the need of internal audit ?
5. What are the different classifications of audit ?

SECTION—C

Note :— Attempt any **TWO** questions. Each question carries
10 marks.

6. How vouching of trading transactions takes place ?
7. Explain verification and valuation of asses and liabilities.
8. What are the duties and liabilities of an auditor ?
9. What are the recent trends in auditing ?

22/08/18 / EVE
Contn. No. 4

Exam. Code : 108506

Subject Code : 2883

B.Com. 6th Semester

DIRECT TAX LAWS

Paper—BCG-604

Time Allowed—3 Hours] [Maximum Marks—50

SECTION—A

Note :—Attempt any ten parts. Each part carries 1 mark.

- I. (i) What is 'Previous year salaries' ?
(ii) Who is 'representative assessee' ?
(iii) What is 'gross total income' ?
(iv) What is 'provident fund' ?
(v) What is 'additional depreciation' ?
(vi) What do you mean by 'foreign income' ?

- (vii) What is 'leave encasement' ?
- (viii) What is 'municipal rental value' in case of house property ?
- (ix) What do you mean by 'short term capital assets' ?
- (x) What are 'tax free securities' ?
- (xi) What is 'cash system of accounting' ?
- (xii) What is 'gratuity' ? 10×1=10

SECTION—B

Note :—Attempt any **two** questions. Each question carries **10** marks.

- II. "The general rule is that the income of the previous year alone should be taxed in the immediately following assessment year". Explain the exceptions to this rule.
- III. Define 'agricultural income'. Explain the partly agriculture and partly business income.

- IV. Mr. Rajinder, a Central Govt. employee, is working at Chandigarh. For the year ending 31-3-2016, he furnished the following particulars of his income :
- (i) Pay Rs. 12,500 p.m.
- (ii) Dearness Allowance @ Rs. 4,000 p.m. (out of this Rs. 2,000 p.m. enters into pay for service benefits).
- (iii) Advance salary Rs. 16,400.
- (iv) Salary in lieu of leave Rs. 12,500.
- (v) Lunch allowance @ Rs. 2,000 p.m.
- (vi) Bonus Rs. 15,000
- (vii) Employer's contribution to Recognised Provident Fund @ 15 % (each) of salary.
- (viii) Arrears of D.A. Rs. 4,000.
- (ix) Conveyance allowance received during the year Rs. 24,000 and he has incurred an expenditure of Rs. 18,000 during the year on conveyance.
- (x) House Rent Allowance 20 % of salary. He pays rent of Rs. 2,500 p.m.
- (xi) Entertainment allowance @ Rs. 500 p.m.
- Compute his salary income.

- V. Mr. Singh draws a salary of Rs. 5,000 p.m. He owns two houses ; one whose municipal valuation is Rs. 3,000 is occupied by him for his own residence and other whose municipal valuation is Rs. 2,500, is let out at Rs. 250 p.m. The expenses in respect of both houses are :

Particulars	1 st House	2 nd House
	(occupied for own residence)	(let out)
	Rs.	Rs.
Municipal taxes	300	300
Land revenue	150	200
Interest on loan for reconstruction of the houses	300	400
Fire insurance premium	200	200
Interest on mortgage	—	500
Rent collection charges	—	200

The second house remained vacant for two months. His income from other sources is Rs. 5,000. Compute his total income. $2 \times 10 = 20$

SECTION—C

Note :—Attempt any two questions. Each question carries 10 marks.

- VI. State briefly the various provisions given under the Income Tax Act. relating to deduction of tax at source.
- VII. Define the term 'dividend' as given in Section 2 (22) of the Income Tax Act. 1961. Explain the various items of deductions allowable in computing the income from other sources.
- VIII. Mr. X sold a plot on July 10, 2015 (C.I.I. : 1081) for Rs. 6,05,000 ; Cost of acquisition on June 15, 1987 (C.I.I. : 150) Rs. 60,000 ; Selling expenses amounted to Rs. 5,000. On August 10, 2015, he makes the following investments : Purchase of National Highway Authority of India Bonds notified u/s 54 EC Rs. 1,00,000 and invests Rs. 3,50,000 in a residential house at Delhi on

July 10, 2015. He does not own any residential house.

Determine his taxable capital gain for the assessment year 2016-17.

IX. Mr. Basu is in service in Calcutta (population above 25 lakhs) drawing a monthly salary of Rs. 15,000 p.m. He is also provided with a rent free unfurnished flat, for which employer pays a rent of Rs. 2,500 p.m. He contributes 10 % of his salary to a recognised provident fund. The interest @ 8 % on his provident fund account for the year ended 31-3-2016 amounted to Rs. 2,500. He is also the owner of a house which is let out at a monthly rent of Rs. 2,500. His expenses for the house were :

- (i) Municipal Taxes Rs. 3,000
- (ii) Interest on loan for the construction of the house Rs. 6,600.
- (iii) Repairs Rs. 500

He has also received interest on the Govt. Securities amounting to Rs. 14,000 (gross).

He has also received a share from a firm assessed as a firm of Rs. 5,000. He has paid life insurance premium for a policy on his own life Rs. 700. He paid Rs. 200 to P.M. National Relief Fund.

Compute the Taxable Income for the assessment year 2016-17.

2×10=20

Exam. Code : 108506

Subject Code : 2884

B.Com. 6th Semester

CORPORATE GOVERNANCE

Paper—BCG-605

Time Allowed—Three Hours] [Maximum Marks—50

SECTION—A

1. Attempt any TEN parts :—

- (i) What do you mean by corporate governance ?
- (ii) What is corporate code of ethics ?
- (iii) What do you mean by inside trading ?
- (iv) Why does globalization make business ethics necessary ?
- (v) What are the different forms of discrimination in organisations ?
- (vi) What is the role of SEBI in corporate governance in India ?
- (vii) What is the relevance of OECD principles of Corporate Governance ?
- (viii) Why was Kumar Manglam Birla Committee constituted in India ?

- (ix) What was the role of auditors in the Satyam fiasco ?
- (x) What is Clause 49 ?
- (xi) What is Nomination and Remuneration Committee as laid down by Clause 49 ?
- (xii) What is the applicability of Sarbanes-Oxley Act of the USA ? 10×1

SECTION—B

Note :— Attempt any **TWO** questions from Question Nos. 2 to 5.

2. What is the utilitarian approach to business ethics ?
3. What is the focus of corporate governance reforms in India ?
4. Discuss the provisions of Clause 49 on audit committee.
5. List any five virtues and give their justification. 10×2

SECTION—C

Note :— Attempt any **TWO** questions from Question Nos. 6 to 9.

6. What were the corporate governance issues in Satyam Scam ?
7. Explain the broad recommendations of the Cadbury Committee.
8. What are the non-mandatory provisions of Clause 49 ?
9. Explain in brief OECD principles of corporation governance. 10×2

29/15/2018 EVE

Exam. Code : 108506

Subject Code : 2887

B.Com 6th Semester

FOREIGN EXCHANGE MANAGEMENT

Paper-BCG-621

Time Allowed—3 Hours] [Maximum Marks—50

SECTION-A

Note :— Attempt any ten short answer questions. Each question carries 1 mark. The length of each answer should be in upto 5 lines.

1. (i) What do you mean by economic risk ?
- (ii) European option
- (iii) Explain various objectives of exchange control in India
- (iv) What do you mean by translation exposure ?
- (v) What do you mean by basis swap ?
- (vi) Hedging methods
- (vii) Financial booms
- (viii) Explain basis swaps.
- (ix) Arbitrage process
- (x) Purchasing power parity
- (xi) Interest rate risk
- (xii) Exchange rate.

SECTION-B

Note :— Attempt any **two** questions carrying **10** marks each.
The length of answer to each question should be in
up to **five** pages.

2. What are options ? What are the features of option contracts ?
3. Discuss various internal hedging methods. Explain.
4. Give the recent trends of the composition of foreign exchange reserves in India.
5. What are the merits and demerits of convertibility ?

SECTION-C

Note :— Attempt any **two** questions carrying **10** marks each.
The length of answer to each question should be in
up to **five** pages.

6. What do you mean by flexible exchange rate ? What are its advantages ?
7. Give an account of the features of forward contract.
8. What are the different types of currency swaps ? What are the uses of currency swaps ?
9. What is exchange rate risk ? Discuss the types of exchange rate risk.

Exam. Code : 108506

Subject Code : 2891

B.Com. 6th Semester

ਮੁੱਢਲੀ ਪੰਜਾਬੀ

Paper : BCG-602 (ii)

Time Allowed—3 Hours]

[Maximum Marks—50

ਭਾਗ—ਉ

1. ਕਿਸੇ ਦਸ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਸੰਖੇਪ ਉੱਤਰ ਦਿਉ :

(ੳ) ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ ਨੇ ਅਮ੍ਰਿਤਸਰ ਨੂੰ ਕਿਵੇਂ ਜਿੱਤਿਆ ?

(ਅ) ਕਾਂਗੜਾ ਸਿੱਖ ਰਾਜ ਵਿੱਚ ਕਿਵੇਂ ਸ਼ਾਮਲ ਕੀਤਾ ਗਿਆ ?

(ੲ) ਆਰੀਆ ਸਮਾਜ ਲਹਿਰ ਨੇ ਸਿੱਖਿਆ ਦਾ ਵਿਕਾਸ ਕਿਵੇਂ ਕੀਤਾ ?

(ਸ) ਗਦਰ ਅੰਦੋਲਨ ਦੀ ਅਸਫਲਤਾ ਦੇ ਕਾਰਨਾਂ ਬਾਰੇ ਸੰਖੇਪ ਜਾਣਕਾਰੀ ਦਿਉ।

(ਹ) ਜਲ੍ਹਿਆਂ ਵਾਲਾ ਬਾਗ ਵਿੱਚ ਹੱਤਿਆ ਕਾਂਡ ਕਿਵੇਂ ਵਾਪਰਿਆ ?

(ਕ) ਸਿੰਘ ਸਭਾ ਲਹਿਰ ਦੇ ਕੀ ਉਦੇਸ਼ ਸਨ ?

(ਖ) ਕਰਤਾਰ ਸਿੰਘ ਸਰਾਭਾ ਨੂੰ ਫਾਂਸੀ ਦੀ ਸਜ਼ਾ ਕਿਉਂ ਦਿੱਤੀ ਗਈ ?

(ਗ) 1857 ਦੇ ਵਿਦਰੋਹ ਵੇਲੇ ਪੰਜਾਬ ਦੇ ਰਾਜਿਆਂ ਦੀ ਸਥਿਤੀ ਕੀ ਸੀ ?

- (ਘ) ਸਿੰਘ ਸਭਾ ਦੀ ਸਥਾਪਨਾ ਨੇ ਸਿੱਖ ਧਰਮ ਨੂੰ ਬਚਾਉਣ ਲਈ ਕੀ ਮਦਦ ਕੀਤੀ ?
- (ਙ) ਜੈਤੋ ਦੇ ਮੋਰਚੇ ਬਾਰੇ ਸੰਖੇਪ ਜਾਣਕਾਰੀ ਦਿਉ।
- (ਚ) ਲਾਲਾ ਲਾਜਪਤ ਰਾਇ ਦੀ ਸ਼ਖਸੀਅਤ ਬਾਰੇ ਪੰਜ ਸਤਰਾਂ ਲਿਖੋ।
- (ਛ) ਮਾਸਟਰ ਤਾਰਾ ਸਿੰਘ ਨੇ ਪੰਜਾਬੀ ਸੂਬੇ ਲਈ ਕੀ ਕੀਤਾ ?
- (ਜ) ਕਾਮਾਗਾਟਾਮਾਰੂ ਦੀ ਘਟਨਾ ਬਿਆਨ ਕਰੋ।
- (ਝ) ਗਾਂਧੀ ਜੀ ਨੇ ਅਸਹਿਯੋਗ ਅੰਦੋਲਨ ਵਾਪਸ ਕਿਉਂ ਲਿਆ ?
- (ਞ) ਭਸੀਨ ਦੀ ਲੜਾਈ ਬਾਰੇ ਸੰਖੇਪ ਨੋਟ ਲਿਖੋ।

10×2=20

ਭਾਗ—ਅ

2. ਕਿਸੇ ਤਿੰਨ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 400-500 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿਉ :
- (ੳ) ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ ਦੀ ਫੌਜ ਦੇ ਕਿੰਨੇ ਅੰਗ ਸਨ ? ਵਿਸਥਾਰ ਸਹਿਤ ਲਿਖੋ।
 - (ਅ) ਭਗਤ ਸਿੰਘ ਦਾ ਜੀਵਨ ਲਗਾਤਾਰ ਸੰਘਰਸ਼ ਦਾ ਜੀਵਨ ਸੀ। ਚਰਚਾ ਕਰੋ।
 - (ੲ) ਬਾਬਾ ਰਾਮ ਸਿੰਘ ਦੇ ਜੀਵਨ ਬਾਰੇ ਲੇਖ ਲਿਖੋ।
 - (ਸ) ਗਦਰ ਅੰਦੋਲਨ ਦੇ ਅਸਫਲ ਹੋਣ ਦੇ ਕੀ ਕਾਰਨ ਸਨ ?
 - (ਹ) 'ਭਾਰਤ ਛੱਡੋ' ਅੰਦੋਲਨ ਗਾਂਧੀ ਜੀ ਦਾ ਆਖਰੀ ਮੋਰਚਾ ਸੀ। ਇਸ ਬਾਰੇ ਚਰਚਾ ਕਰੋ।
 - (ਕ) ਖੜਕ ਸਿੰਘ ਨੇ ਸਿੱਖ ਸਿਆਸਤ ਅਤੇ ਕਾਂਗਰਸ ਸਿਆਸਤ ਵਿੱਚ ਕੀ ਯੋਗਦਾਨ ਪਾਇਆ ?

3×10=30