

**Exam Code: 121101**  
**(60)**

**Paper Code: 1247**

**Programme: Bachelor of Commerce**  
**Semester: I**

**Course Title: Financial Accounting**  
**Course Code: BCRL-1093**

**Time Allowed: 3 Hours**

**Max Marks: 70**

**Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 14 marks. Students can use simple Calculator.**

**Section-A**

1. Define Accounting. Explain the advantages and limitations of Accounting.
2. Explain the concepts of Capital expenditure and Revenue expenditure in detail. Also give the points of difference between Capital expenditure and Revenue expenditure.

**Section – B**

3. Explain the Accounting treatment of the following adjustments in final accounts:
  - a. Depreciation
  - b. Outstanding expenses
  - c. Interest on Capital
  - d. Provision for Bad Debts

4. MV Samudri Jahaj commenced journey from Chennai to Kolkata and back. On 31<sup>st</sup> December, 2023 when books are to be closed the return journey was incomplete. The detail of the whole voyage is as below:

Freight Outward	Rs. 60,00,000
Freight Return	Rs. 40,00,000
Salaries of Crew	Rs. 9,60,000
Stores consumed	Rs. 8,00,000
Coal consumed	Rs. 12,00,000
Port charges	Rs. 4,20,000
Depreciation of Ship	Rs. 6,00,000
Wages of Staff	Rs. 1,20,000
Stevedoring	Rs. 1,40,000
Insurance of Ship	Rs. 3,60,000
Insurance of Freight	Rs. 1,20,000

Address Commission @ 3% and Primage @ 5%. You are required to calculate Net Profit of the Voyage upto 31<sup>st</sup> December, 2023.

**Section- C**

5. What is Consignment Accounts? Explain the Cost Price method and Invoice Price method of accounting for consignment.
6. Radhey and Sham joined their hands in order to construct a mall for a company at a contract price of Rs. 8,00,000. 75% of contract price was to be paid in cash and for

balance company issued fully paid debentures of the company. For this purpose, a joint bank account was opened by them. Radhey contributed Rs. 3,00,000 and Sham Rs. 2,00,000. Following information was provided by them:

Material given by Radhey	Rs. 30,000
Material purchased from market	Rs. 4,00,000
Wages and Salaries paid	Rs. 2,00,000
Material given by Sham	Rs. 20,000
Other expenses paid	Rs. 30,000

They decided to share profit or loss in the ratio of 2:1. The mall was completed and price was received by them. 50% of the debentures were sold at Rs. 80,000 and the balance was taken by Radhey and Sham equally at an agreed value of Rs. 70,000. The unused material was taken by Sham at Rs. 50,000.

Prepare necessary account in the books of Joint Venture.

**Section- D**

7. Discuss the objectives and merits of preparing departmental accounts. Also explain and illustrate the basis of allocation of various indirect expenses among various departments.

8. Jeewan Bros. of Bombay have a branch at Delhi. The goods are sent to branch at cost price to be sold for cash and credit. The transactions during the year are as under:

Branch Stock on 1.1.2011	Rs. 9,000
Branch Debtors on 1.1.2011	Rs. 3,000
Branch Bank Balance on 1.1.2011	Rs. 2,800
During 2011, Goods sent by Head Office to Branch	Rs. 18,000
Goods returned by branch	Rs. 360
Cash sales paid into bank	Rs. 4,800
Credit Sales	Rs. 24,000
Goods returned by customers	Rs. 180
Cheques received from customers	Rs. 22,000
Discount allowed	Rs. 440
Bad Debts written off	Rs. 260
Cash remittance by branch to Head Office	Rs. 25,000
Wages and Salaries paid by branch	Rs. 400
Miscellaneous expenses paid by branch	Rs. 200
Rent and Rates paid by Head Office	Rs. 500
Branch Stock on 31.12.2011	Rs. 6,420
Branch Debtors	?
Branch Bank	?

Compute branch profit under Stock and Debtors method.

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**Paper Code: 1248**

**Programme: Bachelor of Commerce**  
**Semester-I**

**Course Title: Business Organisation**

**Course Code: BCRL-1094**

**Time Allowed: 3 Hours**

**Max Marks: 70**

**Note: Candidates are required to attempt five questions selecting one question from each section. The fifth question on may be attempted from any section. Each question carries 14 marks.**

**Section -A**

1. What do you mean by profession? How it is different from Business?
2. What do you mean by social responsibility of business? Discuss the social responsibility of a business towards various parties?

**Section -B**

3. Discuss Sole proprietorship and Partnership form of organisation. How sole proprietorship is different from Partnership?

4. What do you mean by joint stock company? Explain its characteristics.

#### Section -C

5. What are different factors that effect the location of Industry ? Explain in detail?
6. What are the different factors to be considered while making firm optimum?

#### Section -D

7. Discuss the importance & functions of Stock Exchanges?
8. What do you mean by Chamber of Commerce? Explain its functions also?

**Exam Code: 121101**  
(60)

**Paper Code: 1249**

**Programme: Bachelor of Commerce**  
**Semester-I**

**Course Title: Business Statistics**

**Course Code: BCRL-1175**

**Time Allowed: 3 Hours**

**Max Marks: 70**

**Note: Question paper comprises of 4 sections. Students are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question carries 14 marks. Simple calculators can be allowed to make necessary calculations.**

**Section -A**

1. Define Aritmatic mean. Also explain various mathematical properties of it.
2. From the following data find out missing frequency, given the median equal to 90

Class intervals	0-25	25-50	50-75	75-100	100-125	125-150	150-175
Frequency	4	8	X	15	10	7	5

**Section —B**

3. A distribution consists of three parts, characterized as follows find out combined arithmetic mean and combined standard deviation:

Parts	No. of Items	Aritmetic	Standard deviation
1	200	20	3
2	250	10	4
3	300	15	5

4. In the correlation study, the following values are obtained

	X	Y
Mean	65	67
Standard	2.5	3.5
Coefficient of Correlation	0.8	

Find lines of regression of X on Y and Y on X

**Section-C**

5. What is index number? What are the various problems faced while construction index numbers?
6. From the following data find out the price index for Pasche's and Marshal Edgeworth's method.

Commodities	Base year		Current Year	
	Price	Quantity	Price	Quantity
A	10	12	12	15
B	7	15	5	20
C	5	24	9	20
D	16	50	14	5

**Section D**

7. From the following data fit trend using 5 yearly moving average

Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Sales in lakhs	13	12	12	13	14	13	12	12	14	15	15	14	14	16	17

8. (i) Probability that Mr. A will die after 5 years is 0.4.  
 Probability that his wife will die after 5 years is 0.7. Find  
 out the probability that

- (a) None of them will die after 5 years
- (b) Both of them will be dead after 5 years

(ii) A bag contains 7 white and 9 black balls. Two balls  
 are drawn randomly.

Find out the probability that

- (a) both are white
- (b) both are black.



**Exam Code: 121101  
(60)**

**Paper Code: 1250**

**Programme: Bachelor of Commerce  
Semester-I**

**Course Title: Computer Applications in Business**

**Course Code: BCRM-1120**

**Time Allowed: 3 Hours**

**Max Marks: 40**

**Attempt 5 questions by selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 8 marks.**

**Section A**

1. What is the use of Computers? Explain various types of computers. 8
2. What do you mean by operating system? Explain functions of operating systems. 8

**Section B**

3. Explain Mail Merge in detail. 8
4. What do you mean by word processing? Explain how we can edit text in word. 8

**Section C**

- 5. What do you mean by PowerPoint presentation? How we can insert audio and videos in slides? 8
- 6. Explain Slide Transition and Slide Design option in PowerPoint. 8

**Section D**

- 7. What is the difference between Workbook and Worksheet? Explain steps to insert and delete sheets in Excel. 8
- 8. How we can add charts and graphs in Excel? Explain in detail. 8