

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER -II : FINANCIAL ACCOUNTING

TIME : 3.00 HRS.

MM : 70

Note : Attempt all questions. Each question carries equal marks.**निर्देश : सभी प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।**

à.1. à{dî0x H\$anñ/ Pass the entry

1. am_ H\$no10000 éñ` dH\$no_nbo ~Mmñ&

Goods sold to Ram Rs. 10000

2. A{ _V H\$no5000 dñZ Mmñ\$ñ mñ&

Salary paid to Amit Rs. 5000

3. gñ_V H\$noZH\$X Mmñ\$ñE 2000Y

Cash paid to Sumit Rs. 2000

4. a_e H\$no5000 éñ` oH\$no_nbo ~Mmñ&

Goods sold to Ramesh Rs. 5000

5. a_e Zo_nbo dñng {H\$` m1000

Goods returned by Ramesh Rs. 1000

6. a_e {Xdm{b` mhmñJ` md éñ` o_|20 ngof_ bñ&

Ramesh became insolvent and received 20 Paisa in a Rupee from him.

7. _OXpr Mmñ\$ñB©1000

Wages paid Rs. 1000

AWdm/ OR

bd nñ\$Z AdYnaUmAmñH\$ndUñZ H\$anñ&

Describe Accounting Concept in Briefly.

à. 2. 1 OZdar 2005 H\$noY {b. goEH\$ _erZ 5,00,000 _|I arXrñ& hñg 10% W.D.V. {d{Y
 gobJmñVohñ& 1 OñonB©2007 H\$no _erZ H\$no 1/5 ^mñ Zî0>hmñJ` mñ d Cgo25,000 _|
 ~MmñCgr {XZ ZB©_erZ 1,00,000 éñ` o_|I arXrñ& _erZ I nñm~ZñB` ñ&

On 1 January 2005 one machine purchased from Y Ltd. for Rs. 5,00,000. Depreciation charge @ 10% by W.D.V. Method. On 1 July 2007 $\frac{1}{5}$ part of machine got damaged and sold it Rs. 25,000 and another machine purchased same days for 1,00,000. Prepare Machine A/c.

AWdm/ OR

What is Bank Reconciliation Statement? How it will be prepared?

What is Bank Reconciliation Statement? How it will be prepared?

à. 3 à(dí0: H\$á/Pass the Entry.

(i) {dH\$ -hr H\$m` n0 200 ê\$. g0A{YH\$ bJnñ

Sales book over Cost by Rs 200

(ii) B/P ~M\$ H\$m` n0 100 ê\$. g0H\$ _ bJm

B/P Book under cost by 100.

(iii) am_ H\$m_ n0 ~M/m1000 ê\$. na bd m^p J` o

Goods sold to Ram Rs 1000 but omitted

(iv) H\$ -hr H\$m` n0 1000 ê\$. g0H\$ _ bJnñ

Purchase book under cost by Rs. 1000

AWdm/ OR

What do you mean by Cash book? How will it be prepared?

à. 4. On 31 March 2005 the following Balance Sheet of Ram Ltd.

Liabilities	Rs.	Assets	Rs.
Capital X	50,000	Cash	50,000
Y	30,000	Building	40,000
Creditor	20,000	Debtor	10,000
Profit and Loss A/c	50,000	Machine	50,000
	1,50,000		1,50,000

z H\$mZ` ognPXna H\$ ê\$ñ _|{ZàZ eVn}na àdte {X` n0\$

(ii)

Z admitted as a new partner on following term.

(i) z AnZr nDr 10,000, »` mV 5000 ZH\$X bnVmhñ

Z brings his capital 10,000 and Good will 5000 in Cash.

(ii) ^dZ 20% g0K0:Zmhñ

Building Reduced by 20%

(iii) _erZ 70000 _p` nH\$V H\$ JBñ

Machine valued at 70,000

(iv) XZ Xma 10% g0K0:XB` ñ

Debts reduced by 10%

nZ _p` nH\$Z I mVmnDr I mVod {MO:Rm~ZnB` ñ

Prepare Revaluation A/c, Partner's Capital A/c & B/S.

AWdm/ OR

gnPXnar H\$ng_ mZ Š` mhñ? gñ m _|dUZ H\$anñ

What do you mean by Dissolution of Partnership? Describe it in brief.

à.5. bd m_ZH\$ _\$b H\$ H\$m @VnB` ð` ^maV _|bd m_ZH\$ H\$ {ZJ`Z H\$ a{H\$ m~VnB` ñ

Give the functions of Accounting Standards Board? Also explain the process of issue of Accounting Standards?

AWdm/ OR

{0:ñUr H\$anñ/Write short notes on.

1. ~r_mXnd0/Insurance Claim

2. eml mbd 0/Branch A/c

3. nH\$Y _p` nH\$Z/Stock Valuation

4. A\$V_ I mV0/Final A/c



(iii)

d-i-m-@P.T.O.

MH\$ H\$ AZnKaU goŠ`m Ame` h? MH\$ H\$ AZnKaU go gâ-pYV _`
àndYmZ Š`m h?

What is meant by dishonor of a cheque? What are the main provisions relating to dishonor of a cheque?

Q. 4. {ObmCn^`nŠVm_M Š`m h? BgH\$ ÚnamCn^`nŠVm{eHŠm V H\$ {ZdraU H\$ {bE
AnZnB`OmZodnlor à{H\$ m H\$m dUŠ H\$OE

What is district consumer forum? Describe the procedure adopted for the redressal as of consumer complaints by the forum.

OR / AWdm

gnPXnar H\$ n[a^mfmxr{O` & gnPXnar H\$ àH\$na -VnB`o

Define partnership. Mention the various types of partnership.

Q. 5. ñdVŠ gh_{V goŠ`m Ame` h? gh_{V H\$- ñdVŠ Zht _mZr OmVr h?
AZwY`Y H\$ {b`oBgH\$ _hId H\$ng_PnB`

What is meant by free consent? When is consent not free? Discuss its importance in contract.

OR / AWdm

{ZâZ{b{I V na {QŠnUr {b{I EY` ...

Write notes on the following :

(i) gnPXnar H\$m nDr` Z / Registration of Partnership

(ii) YmaH\$ VWm` Wnd{YYmaH\$ _šAYVa / Distinction between holder and holder in due course.



(ii)

D117

BCOM-04

B.COM. FIRST YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -III : BUSINESS REGULATORY FRAMEWORK

TIME : 3.00 HRS.

MM : 70

Note : Attempt all questions. Each question carries equal marks.

निर्देश : सभी प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।

Q. 1. àñVnd H\$ n[a^mfmxr{O` oVWmBgH\$ {defVm`|-VnB` &
Define offer and explain its characteristics.

OR / AWdm

AZwY`Y H\$aZoH\$ `nš Vm go Ann Š`m g_PVo h? AZwY`Y H\$aZoH\$ A`nš
i`pŠV H\$Z-H\$Z h?

What do you understand by capacity to contract? Who are the various persons declared by law to enter in to contract?

Q. 2. hm{Zaj m AZwY`Y go Ann Š`m g_PVo h? hm{Zaj H\$ Ed\$hm{Zaj mYnar H\$
A{YH\$nanp H\$ {ddMZm H\$O` &

What do you understand by the contract of Indemnity? Discuss the rights of Indemnifier and Indemnified.

OR / AWdm

{Zj on Š`m h? {Zj on VWm{Zj on JkrVm H\$ H\$Šm` n H\$m Cèbd H\$OE

What is Bailment? Describe the duties of a Bailer and a Bailee.

Q. 3. à{Vkm-nl H\$ Š`m Andr` H\$Vm h? BgH\$m{d{Z`-nl goAYVa ñnîO>H\$OE
Why is promissory note needed? Distinguish it from bill of Exchange.

OR / AWdm

(i)

d-i-m-@P.T.O.

(iii) Import/Dealer

(iv) Export/Sales

OR / Answer

Explain the principles determining the sale in course of inter-state trade. Give examples.

Explain the principles determining the sale in course of inter-state trade. Give examples.

Q. 4. Explain the provisions of the CST Act 1956 relating to registration of the dealers.

Explain the provisions of the CST Act 1956 relating to registration of the dealers.

OR / Answer

Explain the meaning of sale price and turnover and clarify difference between them.

Explain the meaning of sale price and turnover and clarify difference between them.

Q. 5. Write a detail note on rates under the Rajasthan value added Tax Act.

Write a detail note on rates under the Rajasthan value added Tax Act.

OR / Answer

What are the various modes of recovery of tax under the Rajasthan value added tax Act. Explain.

What are the various modes of recovery of tax under the Rajasthan value added tax Act. Explain.

(ii)



D118

BCOM-05

B.COM. FIRST YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER - IV : TAX PROCEDURE & PRACTICES

TIME : 3.00 HRS.

MM : 70

Note : Attempt any five questions. Each question carries equal marks.

निर्देश : कोई पांच प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।

Q. 1. What do you mean by Taxation? Explain the objectives of Taxation.

What do you mean by Taxation? Explain the objectives of Taxation.

OR / Answer

What do you mean by progressive tax? Explain arguments for and against progressive taxation.

What do you mean by progressive tax? Explain arguments for and against progressive taxation.

Q. 2. What are the different types of direct and Indirect taxes in India Explain.

What are the different types of direct and Indirect taxes in India Explain.

OR / Answer

Explain Agriculture Taxation in India in detail.

Explain Agriculture Taxation in India in detail.

Q. 3. Write short notes on the following under the central sales tax Act.

Write short notes on the following under the central sales tax Act.

(i) Goods

(ii) Declared Goods

(i)

d-i-m-@P.T.O.

B.COM. FIRST YEAR EXAMINATION, 2016**(Correspondence Course)****PAPER - V : BUSINESS STATISTICS****TIME : 3.00 HRS.****MM : 70****निर्देश : किन्हीं पाँच प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।****Note : Attempt any five questions. Each question carries equal marks.**

Q. 1. What is statistical table? What are its objects and importance in a statistical enquiry?

ग्रन्थः H\$` graUr {H\$goH\$Voh? EH\$ ग्रन्थः H\$` AZgyYnz _| graUr H\$ S` m
CXK6` Ed\$ h1d h?

Q. 2. From the following series calculate Mean, Median & Mode.

{ZâZ graUr go_Ü` H\$, _pÜ` H\$m VWm ~h1pH\$ H\$ JUZmH\$(O` Ì

Value (X)	Frequency (A)
10-20	04
10-30	16
10-40	56
10-50	97
10-60	124
10-70	137
10-80	146
10-90	150

Q. 3. What is skewness? How will be skewness be tested in a distribution? Explain with examples.

{df_Vm{H\$goH\$Voh? EH\$ {dVaU _|{df_VmH\$ Om| {H\$g àH\$m H\$ Om/r h? CXrhaU
g{hV g_PnB

Q. 4. Compute the standard deviation from the following data.

Midpoint	1	2	3	4	5	6	7	8	9
Frequency	2	60	101	152	205	155	79	40	01

Q. 5. Explain the meaning and significance of the concept of correlation.

gh gá~Y H\$m AW© Amp _hEd g_PnH\$a (b{I E&

Q. 6. Given the following data, what will be the likely yield when rainfall is 29 inches.

{ZáZ g_ß\$ {X` uJ` oh; gá^m` CnO Š` mhm, ` {X dfm 29 Bm hnk

	Rainfall	Production Per acre
Mean (\bar{X})	25"	40 unit
Standard deviation	3"	6 unit

(à_m {dMbZ)

Correlation Coefficient $r = + 0.8$

(ghgá~Y JmH\$)

Q. 7. What is time series? How will you analyse them?

H\$b I Ur Š` mh; Am CZH\$mH\$go(díbfU H\$aVoh;

Q. 8. Calculate Fisher's ideal Index number from the following data.

{ZáZ g_ß\$ go{Sea Hó AnKe© gMHS\$ H\$ JUZmH\$(OE&

Item Y	Price		Quantity	
	2014	2015	2014	2015
A	8	20	50	60
B	2	6	15	10
C	1	2	20	25
D	2	5	10	8
E	1	5	30	40

(ii)

Q. 9. Calculate Coefficient of skewness from the following data.

{ZáZ{b{I V g_ß\$ go(df_Vm JmH\$ kmV H\$(OE&

Central Value		Frequency
15	-	33
20	-	28
25	-	25
30	-	24
35	-	20
40	-	21

Q. 9. What is cost of living index numbers? Explain its uses also.

OrdZ {Zdn gMHS\$ {H\$goH\$Voh? BgH\$ Cn` nU VmH\$m dU2 H\$(OE&



(iii)

OR / AWdm

Define capital. Discuss the factors affecting capital formation.

Define capital. Discuss the factors affecting capital formation.

Q. 4. Critically examine the liquidity preference theory of interest.

Critically examine the liquidity preference theory of interest.

OR / AWdm

Explain the modern theory of wages.

Explain the modern theory of wages.

Q. 5. Write short notes on any two.

(i) Law of demand

(ii) Monopoly

(iii) Short term market

OR / AWdm

Define indifference curve analysis and mention its main characteristics.

Define indifference curve analysis and mention its main characteristics.

(ii)



D120

BCOM-07

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER - VI : BUSINESS ECONOMICS

TIME : 3.00 HRS.

MM : 70

Note : Attempt all questions. Each question carries equal marks.

निर्देश : सभी प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।

Q. 1. Define business economics. Examine the role of business economics in business decisions.

OR / AWdm

Explain the law of diminishing marginal utility with the help of diagram and give its limitations.

Explain the law of diminishing marginal utility with the help of diagram and give its limitations.

Q. 2. Explain the law of supply. What are the factors which affect the supply of a commodity?

Explain the law of supply. What are the factors which affect the supply of a commodity?

OR / AWdm

Explain the optimum theory of population. State how is it improvement over the Malthusian theory of population.

Explain the optimum theory of population. State how is it improvement over the Malthusian theory of population.

Q. 3. Discuss the importance of time element with help of a diagram.

Discuss the importance of time element with help of a diagram.

(i)

d-i-m-@P.T.O.

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)

PAPER - VII : BUSINESS BUDGETING

TIME : 3.00 HRS.

MM : 70

Note : Attempt all questions. Each question carries equal marks.

निर्देश : सभी प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।

	Product X (CENMKH\$ E\$g) én`o	Product Y (CENMKH\$ dnB\$) én`o
Direct Material P.U. àÉ` j gm_Jk à{V BH\$B®	400	360
Direct wages 1 per hour P.U. à{V KQm à{V BH\$B® àÉ` j I _	120	80
Selling price P.U. {dH\$ _è` à{V BH\$B®	800	600
Variable overheads per hour à{V KQm n[adVZerb Cn[ai``	1	1

Total fixed overheads are Rs. 64,000 per annum.

H\$ b nWm r Cn[ai`` 64,000 én`o à{V df®

You are asked which of the following products mix adopted for sales.

Amgo`o nN`m OmVm hj, {H\$ {ZàZ{b{I V _| goH\$Zgm CENMK {I U {dH\$` hVw
AnZm`m OnE®

(a) 200 Units of X and 400 Units of Y

(b) 300 Units of X and 300 Units of Y

(c) 400 Units of X and 200 Units of Y

OR / AWdm

What is the meaning of product and product decisions? What types of decisions are taken under it?

CENMK Ed\$CENMK {ZU® goS`m Ame` hj? Bg_|{H\$g àH\$na H\$ {ZU® {b`oOmVoh®



(iv)

- Q. 1. What do you mean by business budgeting? State the procedure for preparation of budget by a business undertaking.
i`ndgrm` H\$ ~00Z goAmn S`m g_PVoh? EH\$ i`ndgrm` H\$ gñWm Únam ~00> Vj`na H\$aZoH\$ à{H\$`m na àH\$me Smb`®

OR / AWdm

Write short notes on the following/{ZàZ na {0\$ñUr`n\$ {b{I E-

(i) Budget period/~00>Ad{Y

(ii) Key Budget factors/à_¶ ~00>H\$naH\$

- Q. 2. Explain the various theories of Business forecasting.

i`ndgrm` H\$ nymZwz H\$ {d{^P {gÖmVn H\$ i`m»`m H\$OE®

OR / AWdm

The average weekly wages of working class of Ajmer is Rs. 12 and that of Jaipur is Rs. 18, their standard deviations are Rs. 2 and Rs 3 respectively and their coefficient of correlation is + .67

If the wages at Ajmer are Rs. 20, then calculate the maximum expected wages at Jaipur.

(i)

d-i-m-@P.T.O.

AO_a | EHS H\$m dJ H\$ AngV gman(hH\$ _OXpr 12 en`oh; Amp O` nm H\$ 18 en`oh; CZH\$ à_mn {dMbZ H\$ e...2 Amp 3 hi; VWm CZH\$m ghg\$Y JUnH\$ + .67 h\$`
 `X AO_a | _OXpr 20 en`oh; VmO` nm | gdnH\$ gá^ndV _OXpr knV H\$(OEK

Q. 3. What is master budget? Describe briefly the usual subsidiary budgets of master budget. / _mn0a ~00> S` m hi? _mn0a ~00> H\$ ghm H\$ ~00> H\$m g\$ m | {ddMZ H\$(OEK

OR / AWdm

A company manufactures two products A and B. A forecast for the number of units to be sold in the first four months of the year is given below.

Month	Product - A (Units)	Product - B (Units)
January	3,000	6,000
February	3,400	6,000
March	4,200	5,200
April	5,000	4,400

Finished units equal to half the sales for the next month will be in stock at the end of each month (including previous December).

Prepare for the three month ending March 31, a production budget for each month.

EHS H\$mZr 2 CEnnKn "A" VWm "~" H\$m {Z_n0 H\$aVr h\$ df^H\$ àW_ Mna _nh | ~Mr OnZodnrb BH\$B`m H\$ g\$` m | ngnZwz ZrMo{XE JE h¢

_nh	CEnnKH\$ "A" (B\$B`m)	CEnnK "~" (B\$B`m)
जनवरी	3,000	6,000

(ii)

\\$adar	3,400	6,000
_nM`	4,200	5,200
Aap	5,000	4,400

àE` b\$ _nh H\$ AV | {Z{ B\$B` m H\$m n0H\$ AJbo_nh H\$ {-H\$ (JV {Xgá-a g{hV) H\$m AmYm ahdm

31 _nM`H\$m g_má hnzodnrbVrZ _hrZn H\$ {bE àE` b\$ _nh H\$m CEnnKZ ~00> ~ZnBEK

Q. 4. Write short notes on the following.

- (i) Budget Manual
- (ii) Budget Co-ordination

{ZáZ na {0\$Ur` n\$ {b{I E-

- (i) ~00> ngnVH\$m
- (ii) ~00> g_Ýd`

OR / AWdm

Write short notes on the following.

- (i) Use of alternative production of facilities.
- (ii) Determination of the profitable level of production.

{ZáZ na {0\$Ur` n\$ {b{I E-

- (i) CEnnKZ H\$ dH\$penH\$ g{dYmAn H\$m à` nmV
- (ii) CEnnKZ H\$ gdnm_ bm^ àXVm H\$m nVa {ZYnAV H\$aZnK

Q. 5. The directors of Ram limited have submitted the following information regarding its two products X and Y :

am_ {b{0\$>H\$ gMrbH\$m ZoAnZoXmCEnnKnEŠg VWmdnB`H\$ g\$Y | {ZáZ{b{I V gJMZnEŠãñVW H\$ h¢

(iii)