

2015

( 5th Semester )

COMMERCE

( Honours )

Paper No. : BCM-05

( Human Resource Management )

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

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

1. (a) Define Human Resource Management.  
Why is human resource and its  
management essential for an  
organization? 4+10=14

*Or*

- (b) What do you understand by personnel  
management? Describe its objectives  
and functions. 4+4+6=14

( 2 )

2. (a) Discuss the need for and objectives of human resource planning. 8+6=14

Or

- (b) Discuss the various steps involved in the process of human resource planning. State any four factors which affect manpower planning. 12+2=14

3. (a) Explain the important external sources of recruitment. 14

Or

- (b) What factors affect recruitment policy of an enterprise? What recruitment methods are followed in India? 6+8=14

4. (a) Discuss the need and importance of training of employees in an organization. 14

Or

- (b) How can the outcome of training be evaluated in an organization? State some of the reasons why training programmes fail. 6+8=14

5. (a) What is career planning? How is it different from succession planning? Briefly state the objectives of career planning. 3+8+3=14

( 3 )

Or

- (b) Explain any two of the following : 7×2=14

(i) 360 Degree Appraisal

(ii) MBO

(iii) Benefits of Performance Appraisal

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**ACMA/BCAF-05**

**2015**

( 5th Semester )

COMMERCE

( Honours )

Paper No. : BCAF-05

**( Advanced Cost and Management Accounting )**

*Full Marks : 70*

*Pass Marks : 45%*

*Time : 3 hours*

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

1. (a) Discuss the objectives and advantages  
of Cost Accounting. 7+7=14

Or

- (b) The accounts of Sunshine  
Manufacturing Company for the year  
ended December 2014 show the  
following :

	₹
Factory Office Salaries	6,500
General Office Salaries	12,600
Carriage Outwards	4,300
Carriage on Purchases	7,150

( 2 )

	₹
Bad Debts Written Off	6,500
Repairs of Plant and Machinery	4,450
Rent, Rates, Taxes and Insurance :	
Factory	8,500
Office	2,000
Sales	4,61,100
Stock of Materials :	
31.12.2013	62,800
31.12.2014	48,000
Materials Purchased	1,85,000
Travelling Expenses	2,100
Traveller's Salaries and Commission	7,700
Productive Wages	1,26,000
Depreciation :	
Plant and Machinery	6,500
Furniture	300
Director's Fees	6,000
Gas and Water :	
Factory	1,200
Office	400
Manager's Salary ( $\frac{3}{4}$ factory and $\frac{1}{4}$ office)	10,000
General Expenses	3,400
Income Tax	500
Dividend	1,000

( 3 )

Prepare a statement giving the following information : 14

- (i) Material Consumed
- (ii) Prime Cost
- (iii) Factory Cost
- (iv) Cost of Production
- (v) Total Cost
- (vi) Net Profit

2. (a) Explain the method of wage payment under time wage payment and piece rate system. 7+7=14

Or

- (b) The Hilton Company is divided into four departments— $P_1$ ,  $P_2$  and  $P_3$  are producing departments and  $S_1$  is a service department. The actual costs for a period are as follows :

	₹
Rent	1,000
Repairs to Plant	600
Depreciation of Plant	450
Employer's Liability for Insurance	150
Supervision	1,500
Fire Insurance in Respect of Stock	500
Power	900
Light	120

( 4 )

The following information is available in respect of the four departments :

	<i>Departments</i>			
	<i>P<sub>1</sub></i>	<i>P<sub>2</sub></i>	<i>P<sub>3</sub></i>	<i>S<sub>1</sub></i>
Area (sq. meter)	1500	1100	900	500
No. of Employees	20	15	10	5
Total Wages (in ₹)	6,000	4,000	3,000	2,000
Value of Plant (in ₹)	24,000	18,000	12,000	6,000
Value of Stock (in ₹)	15,000	9,000	6,000	—
HP of Plant	24	18	12	6

Apportion the costs to the various departments on the most equitable basis.

14

3. (a) The information given below has been taken from the cost records of a factory in respect of Job No. 702 :

Direct Material—₹ 4,010

Wages detail :

Departments :

A—60 hours @ ₹ 3 per hour

B—40 hours @ ₹ 2 per hour

C—20 hours @ ₹ 5 per hour

The variable overheads are as follows :

Departments :

A—₹ 5,000 for 5000 hours

B—₹ 3,000 for 1500 hours

C—₹ 2,000 for 500 hours

( 5 )

Fixed expenses estimated at ₹ 20,000 for 10000 working hours.

Calculate the cost of the Job No. 702 and the price for the Job to give a profit of 25% on the selling price. 14

Or

(b) A product is completed in three consecutive processes. During a particular month, the input to Process—I of the basic raw material was 5000 units at ₹ 2 per unit. Other information for the month was as follows :

	Processes		
	I	II	III
Output (units)	4700	4300	4050
Normal loss as % of input	5	10	5
Scrap Value per unit (in ₹)	1	5	6
Direct Wages (in ₹)	3,000	5,000	8,000
Direct Expenses (in ₹)	9,750	9,910	15,560

Overhead, ₹ 32,000 total, chargeable as percentage of direct wages.

There were no opening or closing work-in-progress stocks.

Compile three Process A/cs and Finished Stock A/c with details of abnormal loss and gain, where applicable.

( 6 )

4. (a) Describe the main feature of marginal costing. Also discuss the advantages and disadvantages of marginal costing.

6+4+4=14

Or

- (b) The following information is obtained from Weber's Ltd. for the year 2013 :

	₹
Sales	60,000
Variable Cost	30,000
Fixed Cost	15,000

You are required to calculate the—

- (i) P/V ratio, Break-even point and Margin of safety at this level;
- (ii) effect of 10% increase in sale price on P/V ratio, Break-even point and Margin of safety. 7+7=14
5. (a) Discuss the objectives of budgetary control. Distinguish between Fixed budget and Flexible budget. 6+4+4=14

Or

- (b) Discuss the concept of responsibility accounting. Briefly explain the essential features of responsibility accounting.

5+9=14

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2015

( 5th Semester )

COMMERCE

( Honours )

Paper No. : BC-505

( **Project Planning and Control** )

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

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

1. (a) What do you mean by preliminary screening? What factors would you take into consideration while making preliminary screening to identify investment opportunities? 2+12=14

Or

- (b) What is environmental screening? What aspects would you consider in the analysis of internal and external environment? What is opportunity analysis? 3+8+3=14

( 2 )

2. (a) What is demand analysis? Explain the information required for market and demand analysis. 4+10=14

Or

- (b) What is demand forecasting? Explain the survey method of demand forecasting with its advantages and disadvantages. 14

3. (a) Define product mix. Discuss the factors that influence change in product mix. 4+10=14

Or

- (b) What do you mean by plant location? Discuss the factors that you would take into consideration while selecting the suitable location of a plant. 2+12=14

4. (a) What may be the major cost elements of a project? Discuss. 14

Or

- (b) What do you mean by capital structure? Explain the advantages of an ideal capital structure. Mention the various theories of capital structure. 3+8+3=14

( 3 )

5. (a) What is Break-Even Point? How can it be determined? From the following particulars, calculate Break-Even Point in units as well as in sales volume :

$$2+2+10=14$$

	(in ₹)
Fixed Expenses	1,20,000
Variable cost per unit	10
Selling price per unit	16

Or

- (b) Prepare a specimen Balance Sheet and discuss various types of liabilities. 5+9=14

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**Ba/Eco-501**

**2015**

( 5th Semester )

**ECONOMICS**

Paper No. : Eco-501

( **Indian Economy—I** )

*Full Marks : 70*      *Pass Marks : 45%*

*Time : 3 hours*

( PART : B—DESCRIPTIVE )

( *Marks : 45* )

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

1. What is meant by overpopulation? What measures have been adopted by the Government of India to control the population growth? 2+7=9

*Or*

Justify that India is a developing economy. 9

2. What are the main causes that have led to continuous price rise in India? Suggest remedial measures. 6+3=9

( 2 )

*Or*

What is meant by poverty? Explain various anti-poverty programmes that have been undertaken in the country in recent year.

2+7=9

3. Examine the trends in the growth of National Income in reference to sectoral contribution in India. 9

*Or*

Discuss the main features of occupational structure in India. Has it undergone significant changes since 1951?

6+3=9

4. What is planning? Discuss the main objectives of India's 12th Five-Year Plan. 2+7=9

*Or*

Explain the features of new economic reforms in India. What is the rationale behind the economic reforms?

5+4=9

5. Define central bank. Briefly explain the various functions of central bank in India. 2+7=9

*Or*

Examine the rationale of nationalization of commercial banks in India.

9

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**Ba/Eco-501**

**2015**  
( 5th Semester )

**ECONOMICS**

Paper No. : Eco-501

**( Indian Economy—I )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

SECTION—I

**A.** Choose the correct answer and put a Tick (✓) mark  
against the brackets provided : 1×10=10

1. India is a/an

(a) underdeveloped country ( )

(b) developing country ( )

(c) developed country ( )

(d) None of the above ( )

( 2 )

2. The study of Sectoral Composition of National Income in India indicates that the contribution of the

- (a) primary sector is increasing ( )
- (b) secondary sector has decreased ( )
- (c) tertiary sector has increased ( )
- (d) All of the above ( )

3. The first report of the National Income Committee under the chairmanship of Prof. Mahalanobis appeared in

- (a) 1953 ( )
- (b) 1954 ( )
- (c) 1955 ( )
- (d) 1956 ( )

4. The year of Great Divide in India's demographic history is

- (a) 1911 ( )
- (b) 1921 ( )
- (c) 1931 ( )
- (d) 1941 ( )

( 3 )

5. Mortality rate refers to the
- (a) average number of deaths occurring in a year for every 1000 population ( )
  - (b) average number of deaths occurring in a year for every 10000 population ( )
  - (c) average number of deaths occurring in a year for every 100000 population ( )
  - (d) None of the above ( )
6. The most important source(s) of energy in India is/are
- (a) firewood and charcoal ( )
  - (b) gas ( )
  - (c) petroleum ( )
  - (d) electricity ( )
7. What is the consequence of the price rise?
- (a) Adverse effect on investment ( )
  - (b) Adverse effect on balance of payments ( )
  - (c) Promotion of inequalities ( )
  - (d) All of the above ( )

( 4 )

8. The Reserve Bank of India has various measures of credit control. Which one of the following is not included in general credit control measures?
- (a) Regulation of consumer credit ( )
  - (b) Cash reserve requirement ( )
  - (c) Bank rate ( )
  - (d) Statutory liquidity requirement ( )
9. The Second Five-Year Plan of India emphasized on
- (a) industrial sector ( )
  - (b) agricultural sector ( )
  - (c) tertiary sector ( )
  - (d) both industrial and agricultural sectors ( )
10. Disguised unemployment refers to
- (a) person with no job ( )
  - (b) more persons employed for a job which less can do ( )
  - (c) unemployment of people above 50 years of age ( )
  - (d) unemployment among women ( )



( 5 )

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

1×5=5

1. By density of population we mean the number of persons per sq. km.

( *T* / *F* )

2. The biggest commercial bank in India is the State Bank of India.

( *T* / *F* )

3. The National Population Policy, 2000 decided to stabilize the population by AD 2036.

( *T* / *F* )

4. The inflation experienced in the country at present is galloping inflation.

( *T* / *F* )

5. Inequality of income leads to inequality of assets distribution.

( *T* / *F* )

( 6 )

SECTION—II

C. Write short notes on any *five* of the following : 2×5=10

1. Basic features of Indian economy

( 7 )

2. Population policy

1950-1951

( 8 )

3. Relative poverty

( 9 )

4. Occupational structure

( 10 )

5. Objectives of Five-Year Plans in India

( 11 )

6. Globalization

( 12 )

7. Performance of nationalized banks in India



( 13 )

8. New economic reforms

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**CL/BC-504**

**2 0 1 5**

( 5th Semester )

COMMERCE

Paper No. : BC-504

( **Company Law** )

*Full Marks : 70*

*Pass Marks : 45%*

*Time : 3 hours*

( PART : B—DESCRIPTIVE )

( *Marks : 45* )

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

Answer **all** questions

1. (a) What is a company? Explain the characteristics of a company in detail. 2+7=9

*Or*

- (b) Compare and contrast a private company from a public company. 9

( 2 )

2. (a) What do you understand by Memorandum of Association? Mention its clauses. 3+6=9

*Or*

- (b) Distinguish between transfer and transmission of shares. How does transfer of shares take place in a public company? 3+6=9

3. (a) What do you mean by capital management? Write a note on borrowing power of companies. 3+6=9

*Or*

- (b) What is mortgage? What are different types of mortgage? 2+7=9

4. (a) What are the liabilities and duties of directors? Explain. 4½+4½=9

*Or*

- (b) What do you mean by resolution? Explain the types of resolution. 2+7=9

5. (a) What do you understand by winding up of a company? Write a note on compulsory winding-up by tribunal. 3+6=9

*Or*

- (b) Write a note on conduct of winding up. Also distinguish between majority powers and minority rights. 4+5=9

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**CL/BC-504**

**2 0 1 5**

( 5th Semester )

**COMMERCE**

Paper No. : BC-504

**( Company Law )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

SECTION—I

( Marks : 15 )

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

(a) A company is an association of a number of persons and registered according to the Partnership Act.

( T / F )

(b) Property of the company belongs to the promoter of the company.

( T / F )

( 2 )

(c) Company will have a fundamental right.

( T / F )

(d) Private company need not issue prospectus.

( T / F )

(e) Annual General Meeting should be held by every company.

( T / F )

2. Fill in the blanks :

1×5=5

(a) ..... report is sent by the Director to its member.

(b) ..... is the official recording of the proceedings of a meeting.

(c) Charges include .....

( 3 )

(d) Own funds are called .....

(e) ..... conceive the idea of the business.

3. Choose the correct answer in the brackets provided :

1×5=5

(a) How many member(s) should sign the MOA in case of public company?

(i) 1

(ii) 3

(iii) 5

(iv) 7

( )

(b) Company is defined under

(i) section 3 (1)

(ii) section 4 (2)

(iii) section 12

(iv) section I (1)

( )

( 4 )

(c) Liability of a member in case of private company is

(i) limited

(ii) unlimited

(iii) Both (i) and (ii)

(iv) None of the above ( )

(d) Minimum number of Director(s) in a public company is

(i) 1

(ii) 3

(iii) 4

(iv) 7 ( )

(e) The Company Act, 1956 came into force on

(i) 26th March, 1956

(ii) 1st January, 1956

(iii) 1st April, 1956

(iv) 1st April, 1957 ( )



( 5 )

SECTION—II

( Marks : 10 )

4. Write short notes on the following : 2×5=10

(a) Legal personality

( 6 )

(b) Debentures



( 8 )

(d) Liquidation

( 9 )

(e) Annual General Meeting

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4. (a) Explain various generations of computer. 9

Or

- (b) Discuss various kinds of computer language.
5. (a) Discuss various types of computer networking. 9

Or

- (b) Write short notes on the following :  
 $4\frac{1}{2} + 4\frac{1}{2} = 9$

- (i) Application of Internet in business  
 (ii) Shortcomings of online shopping

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2015

( 5th Semester )

COMMERCE

Paper No. : BC-503

( Business Mathematics and  
 Computer Application )

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

( PART : B—DESCRIPTIVE )

( Marks : 45 )

The figures in the margin indicate full marks  
 for the questions

1. (a) (i) If

$$A = \begin{pmatrix} 1 & 2 & 1 \\ 0 & 1 & -1 \\ 3 & -1 & 1 \end{pmatrix}$$

show that  $A^3 - 3A^2 - A + 9I = 0$ . 6

(ii) Find BA, if

$$A = \begin{bmatrix} 2 \\ 4 \\ 6 \end{bmatrix} \text{ and } B = [5 \ 3 \ 1] \quad 3$$

Or

(b) (i) If

$$A = \begin{bmatrix} 2 & 3 & -5 \\ 4 & 1 & 7 \\ 6 & 2 & 0 \end{bmatrix}$$

find adj A. 6

(ii) Solve the following using determinants : 3

$$\begin{aligned} 2x - y &= 5 \\ 3x + 2y &= -3 \end{aligned}$$

2. (a) (i) Find the inverse of the matrix

$$\begin{bmatrix} 3 & 10 \\ 2 & 7 \end{bmatrix} \quad 4$$

(ii) Evaluate (without expanding) the following : 5

$$\begin{vmatrix} 12 & 16 & 20 \\ 5 & -6 & 3 \\ 3 & 4 & 5 \end{vmatrix}$$

Or

(b) Three fruit sellers X, Y and Z went to a wholesale market to buy the following articles :

X buys 8 dozens of mangoes, 10 dozens of apples and 5 dozens of bananas; Y buys 9 dozens of mangoes, 9 dozens of apples and 7 dozens of bananas; and Z buys 12 dozens of mangoes, 5 dozens of apples and 5 dozens of bananas. A mango costs ₹ 5, an apple costs ₹ 6 and a dozen of banana costs ₹ 50.

Calculate each individual's bill by using matrix applications. 9

3. (a) (i) Evaluate the following : 3

$$\lim_{x \rightarrow 2} \frac{x^2 - 3x + 2}{x^2 - x - 2}$$

(ii) Find the maximum and minimum values of the function

$$\frac{2}{3}x^3 + \frac{1}{2}x^2 - 6x + 8 \quad 6$$

Or

(b) (i) Find  $\frac{dy}{dx}$  of  $y = \sqrt{3x^2 - 7}$  3

(ii) Calculate the first-order partial derivatives of  $3x^3 + 5xy + 2y^2$ . 6



**BMCA/BC-503**

**2015**

( 5th Semester )

**COMMERCE**

Paper No. : BC-503

**( Business Mathematics and Computer Application )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

SECTION—I

( Marks : 15 )

1. Fill in the blanks : 1×5=5

(a) ..... method is applicable only in case of determinant of order 3.

(b) The matrix obtained by interchanging the rows and columns is called .....

( 2 )

(c) The method of obtaining the derivative of a composite function is known as

.....

(d) UNIX operating system which is a fixed part and not accessible to a user is called

.....

(e) ..... is a device used to connect digital signal to analog signal and vice versa.

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

1×5=5

(a) Gopher is a protocol that allows Internet user to move around the globe looking for information in various information centres.

( T / F )

(b) Loading DOS into memory is known as debugging the system.

( T / F )

... function which is the product or quotient of two or more functions.

( T / F )

(d) Matrix multiplication is always commutative.

( T / F )

(e) Cramer's rule does not apply, if  $\Delta = 0$ .

( T / F )

3. Tick (✓) the correct answer in the brackets provided :

$$1 \times 5 = 5$$

(a) The output at which there is no profit and no loss is the

(i) marginal cost ( )

(ii) break-even point ( )

(iii) average cost ( )

(iv) revenue ( )

(b) The unit of memory is measured by

(i) megabyte ( )

(ii) kilobyte ( )

(iii) gigabyte ( )

(iv) terabyte ( )

( 4 )

(c) A computer which is linked to a computer network is referred to as

- (i) host computer ( )
- (ii) channel ( )
- (iii) protocol ( )
- (iv) workstation ( )

(d) A square matrix is called idempotent, if

- (i)  $A^2 = I$  ( )
- (ii)  $A^3 = 0$  ( )
- (iii)  $A^2 = A$  ( )
- (iv)  $A'A = I$  ( )

(e) A determinant can be expanded by any row or by any column and the result is

- (i) the same ( )
- (ii) parallel ( )
- (iii) zero ( )
- (iv) opposite ( )

( 5 )

SECTION—II

( Marks : 10 )

4. Write short notes on/Answer the following :      2×5=10

(a) Sarrus method

( 6 )

(b) Find the adjoint of  $\begin{bmatrix} 2 & 5 \\ 6 & 7 \end{bmatrix}$ .

( 7 )

(c) A function has been defined by

$$f(x) = \begin{cases} 2 - x & \text{when } 1 \leq x \leq 2 \\ x - \frac{1}{2}x^2 & \text{when } x > 2 \end{cases}$$

Find  $f(1.5)$  and  $f(2)$ .

( 8 )

(d) Binary number system



( 9 )

(e) Smart card

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2015

( 5th Semester )

COMMERCE

Paper No. ; BC-502

( Business Environment )

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

( PART : B—DESCRIPTIVE )

( Marks : 45 )

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

1. (a) What do you mean by the term 'business environment'? State the various internal and external environmental factors. 2+7=9

Or

- (b) Discuss the features of Indian business environment. 9

( 2 )

2. (a) Why is the Indian economy not responding to high saving ratio in terms of high growth rate? Suggest the measures for raising the saving ratio.

6+3=9

Or

- (b) Explain the factors responsible for the gap between the actual and desired rate of investment. 9

3. (a) Explain the causes of regional imbalance and suggest the measures to remove it. 5+4=9

Or

- (b) Define parallel economy. State the factors governing generation of black income in India. 2+7=9

4. (a) State the different ways of privatisation. Give a critical analysis of privatisation. 4+5=9

Or

- (b) What do you understand by monetary policy? Discuss its objectives. 2+7=9

( 3 )

5. (a) State the major policies of the current Five-Year Plan. 9

Or

- (b) Analyse the salient features of India's Five-Year Plan.

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**BE/BC-502**

**2 0 1 5**

( 5th Semester )

**COMMERCE**

Paper No. : BC-502

( **Business Environment** )

( PART : A—OBJECTIVE )

( Marks : 25 )

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

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

(a) Disguised unemployment mainly found in  
agricultural sector.

( T / F )

(b) Fiscal policy is the policy of Central Government  
regarding taxation, government budget, etc.

( T / F )

( 2 )

(c) The Planning Commission was set up in India in 1915.

( T / F )

(d) Different States have different per capita income, which is known as regional imbalance.

( T / F )

(e) The wider environment of business firm is also called a micro-environment.

( T / F )

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

(a) The economy in which all economic decisions are taken by private individual is called

(i) mixed economy

(ii) capitalist economy

(iii) socialist economy

(       )

(b) Every country has its own Central Bank, the Central Bank of India is

(i) Bank of England

(ii) Punjab National Bank

(iii) Reserve Bank of India

(       )

( 3 )

(c) Lowering the value of currency of a country in terms of foreign currencies is

(i) inflation

(ii) deflation

(iii) devaluation ( )

(d) The Chairman of Planning Commission is

(i) The Governor

(ii) The Prime Minister

(iii) The President ( )

(e) The present Five-Year Plan in India is the

(i) 10th Five-Year Plan

(ii) 13th Five-Year Plan

(iii) 12th Five-Year Plan ( )

( 4 )

3. Fill in the blanks :

1×5=5

(a) The unemployment originates due to lack of demand is .....

(b) The largest nationalized bank in India is .....

(c) The ..... environment is known as the task environment and operation environment.

(d) The period of First Five-Year Plan was .....

(e) SLR stands for .....



( 5 )

4. Write short notes on any *five* of the following :  $2 \times 5 = 10$

(a) Environmental factors influencing modern business

( 6 )

(b) Balance of Payments

( 7 )

(c) Social injustice

( 8 )

*(d)* Capital Market

( 9 )

(e) Industrial sickness

( 10 )

(f) Two objectives of Five-Year Plan

( 11 )

(g) Components of Business environment

( 12 )

(h) Mixed Economy



( 13 )

(i) Industrial licensing

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