

2016

(3rd Semester)

COMMERCE

(Honours)

Paper No. : BCM-03

(Bank Management)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

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

1. (a) Write a brief note on the overview of
monetary system in India. 14

Or

(b) Explain the official regulations and
control over banks and other financial
institutions of India. 7+7=14

2. (a) Discuss about satellite and affiliate
banking. What are their importances?
7+7=14

L7/75

(Turn Over)

(2)

Or

(b) Briefly explain the organizational structure of banks. What are its relative advantages and disadvantages? 8+3+3=14

3. (a) Discuss the expenditure control and profitable management in commercial banks. 7+7=14

Or

(b) Discuss the financial management of liabilities in commercial banks. 14

4. (a) Explain the process of planning and coordination system of bank management in India. 7+7=14

Or

(b) What steps have been taken in recent years regarding internal control and information system in banking? To what extent have these steps been effective? 10+4=14

5. (a) Briefly make an assessment of the recent development in the banking system in the country. What are the problems in bank management in India in recent years? 7+7=14

L7/75

(Continued)

L7-400/75

BM/BCM-03

(3)

Or

(b) Briefly discuss the role played by commercial banks in training and research in India. 7+7=14

2016

(3rd Semester)

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(Honours)

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L7/75

(Continued)

L7-400/75

BM/BCM-03

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Or

(b) Briefly discuss the role played by commercial banks in training and research in India. 7+7=14

2016

(3rd Semester)

COMMERCE

(Honours)

Paper No. : BCAF-03

(Indirect Tax)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

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

1. (a) Define central excise tax. What are the different types of central excise tax? 4+10=14

Or

- (b) Briefly explain the nature of goods on which central excise is imposed. 14
2. (a) Briefly explain the export and import procedures of central excise tax. 14

Or

(b) Write short notes on the following :

$3\frac{1}{2} \times 4 = 14$

- (i) Shipping bill
- (ii) Bill of lading
- (iii) Kinds of duties
- (iv) Basic of levy

3. (a) Explain the clearance procedure of central excise for reexport and import by post. 14

Or

(b) Briefly highlight the prohibited exports against licensing.

4. (a) Explain the main provisions of the Central Excise Tax Act including the latest amendments. 14

Or

(b) Explain the nature and scope of the Central Sales Tax Act.

5. (a) What is turnover? Explain the procedure for determination of turn over with the help of an example. $4+10=14$

Or

(b) Discuss the concept of sale or purchase of goods in course of State trading. 14

2 0 1 6

(3rd Semester)

ALTERNATIVE ENGLISH—I

Paper No. : ALTE (BCM)-304

(Poetry, Prose, Short Stories, Commercial
Essays and Composition)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 54)

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

1. (a) What is Auden's concern in the poem,
The Managers? 10

Or

- (b) In the poem, *The Express*, Spender
"describes and glorifies the movement of
the express train." What significance
does it hold?

L7/68a

(Turn Over)

2. (a) Give an account of the activities of the stock exchange as elaborated in the essay, *The Stock Exchange Welcomes You as a Visitor*. 10

Or

- (b) How according to Herman Wouk does advertising affect people? What are the reasons for his contempt for advertisements?
3. What was the strange case of identity in Doyle's *A Case of Identity*? How is the case resolved in the end? 10
4. What are the points to be considered in the process of making a contract? 10
5. Write an essay on any one of the following topics : 14
- (a) Media commercials and its effects
 - (b) Innovation and entrepreneurship
 - (c) The benefits of private business
 - (d) Economic growth and development in India

2016

(3rd Semester)

ALTERNATIVE ENGLISH—I

Paper No. : ALTE (BCM)-304

**(Poetry, Prose, Short Stories, Commercial
Essays and Composition)**

(PART : A—OBJECTIVE)

(Marks : 16)

The figures in the margin indicate full marks for the questions

SECTION—I

(Poetry)1. Answer any *two* of the following questions : 2×2=4

(a) What is the express speeding through the open country compared to in the poem, *The Express*?

(b) What does 'bald old days' refer to in the poem, *The Managers* by Auden?

ALTERNATIVE ENGLISH-1

PAGE NO. ALTE (BCM) 304

(Poetry, Prose, Short Stories, Comprehension, Essays and Composition)

(PART - A - WRITING)

(Model)

The figure in the margin indicates the marks for the questions.

Section-1

(Poetry)

1. Answer any one of the following questions. (5-2)

Q. What is the central theme of the poem 'The Managers' by Auden?

(c) What does the poet say about the music of the express train?

2. Answer any two of the following questions :
(a) What is the mood of the poem 'The Express Train'?

(4)

SECTION—II

(Prose)

2. Answer any *two* of the following questions : $2 \times 2 = 4$

(a) What is the purpose of advertisement according to Herman Wouk?

(b) Who are the 'waiters' of the stock exchange? What do they do?

(6)

(c) What role do the brokers play in the stock exchange market?

SECTION—III
(Short Stories)

3. Answer any *two* of the following questions : $2 \times 2 = 4$

(a) Give a brief description of Mr. Hosmer Angel.

(b) Why is the resolution of the case not revealed to Miss Sutherland?

{ Short Stories }

3. Answer any two of the following questions

(a) Give a brief description of Mr. Thomas Angel.

(c) What were the terms and conditions of the bet between the banker and the lawyer?

4-5x5 : amittanp gawollol amj opa ronnra 4
of What is roman divinity?

(10)

SECTION—IV

4. Answer any *two* of the following questions : 2×2=4
- (a) What is interim dividend?

(b) What is meant by arbitration?

(c) What does 'redeemable preference shares' mean?

2016

(3rd Semester)

COMMERCE

Paper No. : BC-302

(**Organisational Behaviour**)

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) Define organisational behaviour.
Explain the significance of organisational behaviour. 3+6

Or

- (b) Explain different models of organisational behaviour. 9
2. (a) Define perception. Explain different processes of perception. 2+7

L7/70a

(Turn Over)

(2)

Or

(b) What is meant by personality? Explain the theories of personality. 2+7

3. (a) Define transactional analysis. Explain different types of transactions. 2+7

Or

(b) Explain the benefits of transactional analysis. 9

4. (a) Define conflicts. Explain different types of conflicts. 2+7

Or

(b) Explain different measures of conflict management. 9

5. (a) What is meant by organisational development? Explain different processes in organisational development. 2+7

Or

(b) Explain the interventions or techniques of organisational development. 9

2 0 1 6
(3rd Semester)

COMMERCE

Paper No. : BC-302

(Organisational Behaviour)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

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

1×5=5

(a) The psychological concepts relevant to organisational behaviour include

(i) power and politics ()

(ii) attitude change ()

(iii) personality ()

(iv) group decision making ()

(b) Perceptual throughout means receiving _____
organising and interpreting.

(i) selecting ()

(ii) smoothening ()

(iii) motivating ()

(iv) avoiding ()

(c) Which is not a source of attitudes?

(i) Economic status ()

(ii) Classical conditioning ()

(iii) Family and peer group ()

(iv) Motivation ()

(d) Force field analysis theory was given by

(i) Sigmund Freud ()

(ii) Kurt Lewin ()

(iii) David McClelland ()

(iv) A. H. Maslow ()

(e) Organisation Development Programme is generally

(i) 0-3 years ()

(ii) 3-5 years ()

(iii) 5-8 years ()

(iv) 6-10 years ()

2. Fill in the blanks : 1×5=5

(a) defines organisational behaviour as a field of study.

(b) Operant conditioning is defined as voluntary or learned behaviour that produces

(c) The terms 'opinion' and 'belief' are used closely with

(d) Conflict is

(e) is the most important, widely accepted and applied OD intervention.

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

(a) Human factor is the very core of organisation existence.

(T / F)

(b) Social learning theory integrates the cognitive and operant approaches of learning.

(T / F)

(c) In psychology, grit is a negative trait.

(T / F)

(d) Action for change comprises of four stages.

(T / F)

(e) Grid organisation development was developed by Blake and Mouton.

(T / F)

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

(a) OB as an applied science

(b) Locus of control

(c) Components of attitude

(d) Resistance as a cost

(e) Sensitivity training

1871

2

THE STATE OF NEW YORK

IN SENATE,

JANUARY

1871

REPORT OF THE

COMMISSIONERS

OF THE

LAND OFFICE



2 0 1 6

(3rd Semester)

ALTERNATIVE ENGLISH—I

Paper No. : ALTE (BCM)-304

**(Poetry, Prose, Short Stories, Commercial
Essays and Composition)**

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 54)

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

1. (a) What is Auden's concern in the poem,
The Managers? 10

Or

- (b) In the poem, *The Express*, Spender
"describes and glorifies the movement of
the express train." What significance
does it hold?

2. (a) Give an account of the activities of the stock exchange as elaborated in the essay, *The Stock Exchange Welcomes You as a Visitor*. 10

Or

- (b) How according to Herman Wouk does advertising affect people? What are the reasons for his contempt for advertisements?
3. What was the strange case of identity in Doyle's *A Case of Identity*? How is the case resolved in the end? 10
4. What are the points to be considered in the process of making a contract? 10
5. Write an essay on any *one* of the following topics : 14
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 - (b) Innovation and entrepreneurship
 - (c) The benefits of private business
 - (d) Economic growth and development in India

2016

(3rd Semester)

ALTERNATIVE ENGLISH—I

Paper No. : ALTE (BCM)-304

**(Poetry, Prose, Short Stories, Commercial
Essays and Composition)**

(PART : A—OBJECTIVE)

(Marks : 16)

The figures in the margin indicate full marks for the questions

SECTION—I

(Poetry)1. Answer any *two* of the following questions : 2×2=4*(a)* What is the express speeding through the open country compared to in the poem, *The Express*?

- (b) What does 'bald old days' refer to in the poem, *The Managers* by Auden?

ALTERNATIVE ENGLISH-I

Part (b) ALTE (BCM)-304

(Poetry, Prose, Short Stories, Comprehension, Essays and Composition)

(Part A - Objective)

(Marks : 10)

The figure in the margin indicates the marks for the question.

SECTION-I

(Poetry)

I. Answer any two of the following questions : (10)

Q1. What is the expense of being through the open country compared to being in the forest. The expenses

(c) What does the poet say about the music of the express train?

Answer any two of the following questions
(a) What is the purpose of advertisement according to you?

(4)

SECTION—II

(Prose)

2. Answer any *two* of the following questions : $2 \times 2 = 4$

(a) What is the purpose of advertisement according to Herman Wouk?

(b) Who are the 'waiters' of the stock exchange? What do they do?

(6)

(c) What role do the brokers play in the stock exchange market?

Submitt 00

SECTION—III
(Short Stories)

3. Answer any *two* of the following questions : 2×2=4
(a) Give a brief description of Mr. Hosmer Angel.

(b) Why is the resolution of the case not revealed to Miss Sutherland?

(Short Stories)

3. Answer any two of the following questions.

5-3-4

(ii) Give a brief description of Mr. Homer Angel.

- (c) What were the terms and conditions of the bet between the banker and the lawyer?

4-2-68

Answers to the following questions

(a) What is the name of the bank?

SECTION—IV

4. Answer any *two* of the following questions : $2 \times 2 = 4$

(a) What is interim dividend?

(b) What is meant by arbitration?

(c) What does 'redeemable preference shares' mean?

2016

(3rd Semester)

COMMERCE

Paper : BC-304

(**Cost Accounting**)

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) Explain the causes of development of Cost Accounting. 9

Or

- (b) From the following particulars, prepare a Cost Sheet for the period ending 31st March, 2014 : 9

| <i>Particulars</i> | <i>₹</i> |
|------------------------------------|----------|
| Raw materials purchased | 1,25,000 |
| Stock of raw materials, 01.04.2013 | 30,000 |
| Direct wages | 90,000 |

L7/72a

(Turn Over)

| <i>Particulars</i> | ₹ |
|------------------------------------|----------|
| Factory overheads | 60,000 |
| Carriage inwards | 10,000 |
| Selling and distribution overheads | 75,000 |
| Administrative overheads | 25,000 |
| Stock of raw materials, 31.03.2014 | 15,000 |
| Sales during the year | 6,10,000 |

2. (a) In stock valuation, which method you think most suitable and why? 9

Or

- (b) Prepare Stores Ledger under LIFO method from the following : 9

2015

| | |
|-----------|--|
| January 1 | Opening stock of materials— 1000 units ₹ 5 per unit |
| • 3 | Issued—300 units |
| • 10 | Purchased of materials— 1000 units ₹ 7 per unit |
| • 15 | Issued—1200 units |
| • 20 | Purchased materials—1500 units ₹ 10 per unit |
| • 25 | Unit lost—150 units |
| • 30 | Issued—1200 units |
| • 31 | Return from factory—100 units |

3. (a) What do you mean by absorption of overheads? Describe the various methods of absorption of factory overheads. 3+6=9

L7/72a

(Continued)

Or

- (b) The company is having three production departments—A, B and C and two service departments—boiler house and pump room. The boiler house has to depend upon the pump room for supply of water and pump room in its turn is dependent on the boiler house for the supply of steam power for driving the pump. The expenses incurred by the production departments are

A—₹ 4,00,000; B—₹ 3,50,000 and
C—₹ 2,50,000

The expense for the boiler house is ₹ 1,17,000 and the pump room is ₹ 1,50,000

The expenses of the boiler house and pump room are apportioned to production departments on the following basis :

| | A | B | C | Boiler house | Pump room |
|--------------------------|-----|-----|-----|--------------|-----------|
| Expenses of boiler house | 20% | 40% | 30% | — | 10% |
| Expenses of pump room | 40% | 20% | 20% | 20% | — |

Show clearly as to how the expenses of boiler house and pump room would be apportioned to A, B and C departments. 9

L7/72a

(Turn Over)

4. (a) What are the differences between job costing and batch costing? 9

Or

- (b) Dimapur Construction Company got a contract in January 2014 for construction of a bridge. The contract price was ₹ 5,00,000. The company incurred the following expenses up to 31.12.2014 :

| | ₹ |
|---|----------|
| Materials used | 1,20,000 |
| Wages | 30,000 |
| Direct expenses | 25,000 |
| Plant purchased on 01.04.2014 | 1,00,000 |
| Materials at 31.12.2014 | 20,000 |
| Materials sent to godown | 5,000 |
| Materials used from another contract to this contract | 10,000 |
| Cost of work uncertified | 5,000 |
| Depreciation to be charged 10% p.a. | |

The amount certified by the engineer up to 31.12.2007 was ₹ 3,00,000, retention money being 20% of the certified value.

Prepare a Contract A/c showing therein the amount of profit or loss to be transferred to Profit & Loss A/c. 9

5. (a) What are the main features of process costing? What are the examples of industries where process costing is applied? 6+3=9

Or

- (b) An article passes through three processes of manufacture. From the following details, show the cost of each of the three processes and cost per article produced. Each article required 1 kg of material :

9

| | Process—I | Process—II | Process—III |
|-------------------------------|-----------|------------|-------------|
| Raw materials (in kg) | 10000 | — | — |
| Rate per kg (in ₹) | 10 | — | — |
| Weight lost in input (in %) | 5 | 3 | 2 |
| Scrap (in %) | 10 | 5 | 3 |
| Values of scrap per kg (in ₹) | 5 | 10 | 20 |
| Labour (in ₹) | 50,000 | 30,000 | 20,000 |
| Direct expenses (in ₹) | 30,000 | 25,000 | 20,000 |
| Indirect expenses (in ₹) | 15,000 | 10,000 | 5,000 |
| Other expenses (in ₹) | 5,000 | 3,000 | 2,000 |

2016

(3rd Semester)

COMMERCE

Paper No. : BC-304

(Cost Accounting)

(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) Financial Accounts provide information for income determination.

(T / F)

(b) Purchase control is exercised by the storekeeper.

(T / F)

(c) Variable overhead cost is a period cost.

(T / F)

(d) Contract costing is a basic method of specific order costing.

(T / F)

(e) The cost of abnormal process loss is not included in the cost of the process.

(T / F)

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

(a) Cost Accounting is a

- (i) positive science
- (ii) normative science
- (iii) positive as well as normative science
- (iv) None of the above

(b) Wages sheet is prepared by the

- (i) personal department
- (ii) payroll department
- (iii) cost accounting department
- (iv) All of the above

(c) Tools setup cost is treated as

(i) direct cost

(ii) indirect cost

(iii) variable cost

(iv) fixed cost

(d) Batch costing is a form of

(i) process costing

(ii) job costing

(iii) operation costing

(iv) specific order costing

(e) The process costing is not used in which one of the following?

(i) Cement

(ii) Oil refining

(iii) Textile

(iv) Chemical

3. Fill in the blanks : 1×5=5

(a) The purpose of costing is ascertainment of cost
of or

(b) Labour turnover is calculated by
.....

(c) Carriage outward cost is an item of
..... overhead.

(d) Painters use costing.

(e) Average unit cost for each process is calculated
by dividing the total process cost by
.....

4. Write on the following in 4 or 5 sentences each :
2×5=10

(a) Costing and Cost Accounting

(b) Bin Card *Write on the following in 4 or 5 words*

the Bin Card and Bin Accounting

(c) Functional Classification of Overhead

(d) Escalation Clause

(e) Abnormal Gain and Loss
