

Sophia Girls' College, Ajmer*(Autonomous)***Semester III – 2020- 21****End Semester Examination****Class : B.Com. Honours****Sub : A&FM****Paper I : [COMH-301]: Corporate Accounting – I****Time : 2 Hrs.****M.M: 70 Marks****Instruction : In case of any doubt, the *English* version of paper stands *correct*.****Section A****[20 Marks]****Section A contains 12 questions (20 words each) and a candidate is required to attempt any 10 questions.
Each question is of 2 marks.****I. Answer the following questions.**

1. Pass the journal entry for issues of shares at discount at the time of re-issue.
पुनःनिर्गमन के समय देय बट्टे के सम्बन्ध में जर्नल प्रविष्टि दीजिए।
2. Can Partly paid up preference shares be redeemed? If not how they can be redeemed?
क्या आंशिक प्रदत्त अधिमान अंशों का शोधन किया जा सकता है? यदि नहीं, तो उनका शोधन कैसे सम्भव है?
3. What is “Capital Redemption Reserve Account”? What are the uses of such reserve and where it appears in Balance Sheet?
पूँजी शोधन संचय खाता क्या है? इसके क्या उपयोग हैं एवं इसे चिट्ठे में कहाँ दिखाया जाता है?
4. Give any three points from latest guidelines issued by SEBI relating to the issue of bonus shares.
बोनस अंशों के निर्गमन के सम्बन्ध में सेबी द्वारा निर्गमित दिशानिर्देशों में से कोई तीन बिन्दु दीजिए
5. Give four examples of divisible profits.
विभाजन योग्य लाभों के चार उदाहरण दीजिए।
6. How the debenture holders are benefited from issue of “Zero Interest Debenture”?
शून्य ब्याज ऋण-पत्रों के निर्गमन से धारक किस प्रकार लाभान्वित होता है?
7. What do you understand by Issue of debentures as collateral security?
ऋण-पत्रों का समर्थक ऋणधार के रूप में निर्गमन से आप क्या समझते हैं?
8. What do you understand by Mutual Debts?
आपसी ऋण से आप क्या समझते हैं?
9. What do you mean by stock reserve?
स्टॉक संचय से आप क्या समझते हैं?
10. What is meant by Amalgamation in the nature of merger?
'विलय की प्रकृति के एकीकरण' से क्या अभिप्राय है ?
11. What do you mean by internal-reconstruction?
आंतरिक-पुनर्निर्माण से आपका क्या तात्पर्य है?
12. What do you mean by right shares?

सही शेरों से आपका क्या तात्पर्य है?

Section B

[14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 7 marks.

II. Answer the following questions.

UNIT- I

13. Give any three points from latest guidelines issued by SEBI relating to issue of bonus shares.
बोनस अंशों के निर्गमन के सम्बन्ध में सेबी द्वारा निर्गमित दिशा निर्देशों में से कोई तीन बिन्दु दीजिए।
14. R Ltd. Has issued 20,000 12% preference shares of Rs. 10 each. The board of directors decided to redeem these shares at a premium of 10% by converting them into equity shares of Rs. 10. Pass necessary journal entries if equity shares are issued at 25% premium.
आर लिमिटेड ने रु. 10 वाले 20,000 12% पूर्वाधिकार अंश निर्गमित किये थे। संचालक मण्डल ने निर्णय किया कि इन अंशों का 10% प्रीमियम पर 10 वाले सामान्य अंशों में परिवर्तन द्वारा शोधन किया जाये। आवश्यक जर्नल प्रविष्टियाँ दीजिये यदि सामान्य अंशों का निर्गमन 25% प्रीमियम पर किया जाये।

UNIT- II

15. S. Ltd. acquired Rs. 60,00,000 of assets and Rs. 2,40,000 of liabilities and allotted 14% debentures at a discount of 4% for it. Pass necessary journal entries in the books of company.
एस. लिमिटेड ने 60,00,000 रु. की सम्पतियाँ तथा 2,40,000 रु. के दायित्वों का क्रय किया, जिनके लिये 100 रु. वाले 14% ऋण-पत्रोंका 4% बट्टे पर निर्गमन किया गया। कम्पनी की पुस्तकों में क्रय तथा ऋण-पत्र निर्गमन सम्बन्धी जर्नल प्रविष्टियाँ दीजिये।
16. On 1st April, 2020 a company purchased 1,000 12% debentures (own) of Rs. 100 each @ Rs. 96 ex-interest for immediate cancellation. The interest was payable half yearly on 30th June and 31st December Give an accounting entry.
1 अप्रैल, 2020 को एक कम्पनी ने रु. 100 वाले 12 प्रतिशत 1,000 ऋणपत्र (स्वयं के) रु. 96 की दर से तुरन्त निरस्त करने के लिए खरीदे। ब्याज 30 जून व 31 दिसम्बर को देय है। लेखांकन प्रविष्टि कीजिए।

UNIT- III

17. Name any 6 Items which are written on the debit side of the Creditor Reduction Account at the time of internal reconstruction.
6 ऐसी मदें बताइए जो आन्तरिक पुनिर्माण के समय पूँजी कटौती खाते के डेबिट पक्ष पर लिखी जाती हैं।
18. R Ltd. converts its 2,00,000 equity shares of 10 each fully paid up into equity stock of 20,00,000 on 31st March, 2019 and then reconverts the equity stock into equity shares of 100 each fully paid up on 31st March, 2020. Give necessary journal entries. ?
आर लिमिटेड 31st मार्च, 2019 को अपने 10 वाले 2,00,000 इक्विटी अंशोंको 20,00,000 के इक्विटी स्टॉक में परिवर्तित करती है तथा फिर 31st मार्च, 2020 को इक्विटी स्टॉक को 100 वाले पूर्ण प्रदत्त इक्विटी अंशों में पूनः परिवर्तित करती है। आवश्यक जर्नल प्रविष्टियाँ दीजिए ?

Section C contains 6 questions(400 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 18 marks.

III. Answer the following questions.

UNIT- I

19. Ravi Ltd. issued a prospectus inviting applications for 8,000 equity shares of Rs. 100 each at a premium of Rs. 20 per Share; payable as Rs. 30 on application, Rs. 45 (including premium) on allotment, Rs. 25 on first call the balance on second final call.

Applications were received for 12,000 shares. Allotment was made pro-rate to the applicants for 9,600 shares, the remaining applications being refused. Money over-paid on applications was employed on account of sums due on allotment.

Ramesh, to whom 160 shares were allotted, failed to pay the allotment money and on his subsequent failure to pay the first call, his shares were forfeited. Mohan, the holder of 240 shares, failed to pay the two calls and his shares were forfeited after the second call. Of the shares forfeited, 320 shares were sold to Anil credited as fully paid for Rs. 90 per share, the whole of Ramesh's shares being included. Show journal and cash book entries and Balance sheet of the Ravi Ltd.

रवि लिमिटेड ने 100 रु. वाले 8,000 ईक्विटी अंशों के आवेदन-पत्र माँगने हेतु एक प्रविवरण निर्गमित किया, जो 20 रु. प्रति अंश प्रीमियम पर निम्न प्रकार देय थे : आवेदन पर 30 रु. अंश आबंटन पर (प्रीमियम सहित) 45 रु. प्रथम माँग पर 25 रु. तथा शेष द्वितीय व अंतिम माँग पर।

आवेदन पत्र 12,000 अंशों के प्राप्त हुए। 9,600 अंशों के आवेदन-पत्रों का आबंटन यथानुपात कर दिया गया तथा शेष आवेदन-पत्रों को अस्वीकृत किया गया। आवेदन-पत्रों पर प्राप्त अतिरिक्त धनराशि को आबंटन की देय राशि में प्रयोग किया गया।

रमेश जिसे 160 अंश आबंटित किये गये थे, आबंटन तथा प्रथम माँग पर देय राशियों का भुगतान करने में असमर्थ रहा, अतः उसके अंशों का हरण कर लिया गया। मोहन, जो 240 अंशोंका धारक था, दोनों माँगों पर देय राशियों का भुगतान करने में असमर्थ रहा, अतः उसके अंश द्वितीय माँग के बाद हरण कर लिये गये। हरण किये गये अंश में से 320 अंशों अनिल को पूर्ण दत्तअंश के रूप में 90 रु. प्रतिअंश के हिसाब से बेचेगये, जिसमें रमेश के सभी अंश सम्मिलित थे। रवि लिमिटेड की पुस्तकों में आवश्यक जर्नल औररोकड़ बही की प्रविष्टियाँ कीजिए तथा चिट्ठा भी बनाइए।

20. What do you understand by 'purchase consideration'? how is it ascertained? What journal entries are passed in the books of purchasing in the books of purchasing company for the purchase of business and payment of purchase consideration?

‘क्रय-प्रतिफल’ से आप क्या समझते हैं? यह कैसे निर्धारित किया जाता है? क्रेता कम्पनी की पुस्तकों में व्यापार को खरीदने एवं क्रय-प्रतिफल के भुगतान करने के लिए क्या जर्नल प्रविष्टियाँ की जाती हैं?

UNIT- II

21. Raj Ltd. issued 2,000 6% Debentures of Rs. 100 each on 1st April, 2003. These were repayable at par on 31st March, 2013 with an option to redeem these at any time after 31st March, 2011 at Rs. 103. On April 1, 2011 the balance in the Redemption Fund Account was Rs. 1,07,000 which was invested outside. A notice was given for redemption on 30th Sept., 2009 with the option to receive one 9% Debenture of Rs. 100 each and Rs. 5 cash for each 6% Debenture instead of Rs. 103 cash. The holders of 1800 debenture exercised this option and the remaining took cash. The company sold the investments costing Rs. 72,000 for Rs. 87,400. Give necessary Ledger accounts except Debenture Interest Account in the books of the Company.

1 अप्रैल, 2003 को राज लि. ने 100 रु. वाले 2,000 6% ऋण पत्र निर्गमित किये जो 31 मार्च, 2013 को सम मूल्य पर शोधनीय हैं। कम्पनी को 31 मार्च, 2011 के पश्चात् किसी भी समय उनका शोधन 103 रु. प्रति ऋणपत्र पर करने का अधिकार है। 1 अप्रैल, 2011 को शोधनकोष में 107000 रु. का शेष था। यह राशि बाहर विनियोगों में विनियो जित थी। ऋणपत्रों के शोधन करने हेतु 30 सितम्बर, 2011 को सूचना दे दी गई तथा ऋणपत्र धारकों को यह अधिकार दिया गया कि प्रत्येक पुराने 6% ऋणपत्र के बदले में 103 रु. नकद के स्थान पर 100 रु. वाला 9% ऋणपत्र और 5 रु. नकद प्राप्त कर सकते हैं। 1,800 ऋण पत्र धारकों ने इस अधिकार का प्रयोग किया तथा शेष ने राशि की माँगकी। कम्पनी ने 72,000 रु. की लागत के विनियोग 87,400 रु. में बेच दिये। कम्पनी की पुस्तकों में ऋणपत्र ब्याज खाते के अतिरिक्त अन्य आवश्यक खाते बनाइए।

22. What is redemption of debenture by open market purchase? Explain and also show the journal entries for redemption

ऋणपत्रों के खुले बाजार से क्रय द्वारा शोधन क्या समझाइये। शोधन सम्बन्धि जर्नल प्रविष्टियाँ भी बताइये।

UNIT- III

23. Explain different methods of reduction of capital. Give Journal entries in the books of a company adopting Capital Reduction Scheme.

पूँजी में कटौती की विभिन्न रीतियों को समझाइए। पूँजी में कटौती की योजना अपनाने वाली एक कम्पनी की लेखा पुस्तकों में जर्नल प्रविष्टियाँ दीजिए।

24. XY Ltd. is formed to take over X Ltd. and Y Ltd. for 5,00,000 and 2,50,000 payable in Equity shares of 10 each. The balance sheets of two companies are given below:

एक्स वाई लिमिटेड की स्थापना एक्स लि. व वाई. लि. को लेने के लिए हुई जिन्हें 5,00,000 व 2,50,000 के 10 वाले ईक्विटी अंश दिये जायेंगे। दोनों कम्पनियों के चिट्ठे आगे दिये गये हैं।

Particular	X Ltd.	Y Ltd.
I. EQUITY AND LIABILITIES		
(1) Shareholders' Fund:		
(a) Share Capital		
<i>Issued & Subscribed:</i> 10 Equity Share Capital	3,75,000	3,00,000
(b) Reserve and Surplus		
Reserve	1,00,000	12,500
(2) Non-Current Liabilities	-	-
(3) Current Liabilities		
(a) Trade Payables		
Sundry Creditors	1,50,000	50,000
Bills Payable	25,000	37,000
Total	6,50,000	4,00,000

II. ASSETS:		
(1) Non-Current Assets:		
(a) Fixed Assets:		
(i) Tangible:		
Land and Building	1,00,000	50,000
Plant and Machinery	1,12,500	37,500
(2) Current Assets		
(a) Inventories: Stock	1,75,000	75,000
(b) Trade Receivables:		
Sundry Debtors	2,00,000	1,00,000
Bills Receivable	37,500	50,000
(c) Cash and Cash Equivalents: Cash at Bank	25,000	87,500
Total	6,50,000	4,00,000

Stock of X Ltd. includes 20,000 purchased from Y Ltd. on which Y Ltd. made 20% profit on sales. Pass necessary Journal entries in the books of XY Ltd. and also draft the Balance Sheet of XY Ltd. एक्स लि. के स्टॉक में 20,000 का माल वाई लि. से क्रय किया गया सम्मिलित है जिस पर वाई लि. विक्रय पर 20% लाभ शामिल करके देता है। एक्स वाई लि. की पुस्तकों में जर्नल प्रविष्टि कीजिए व एक्स वाई लि. का चिह्न भी बनाइए।

--End--

Sophia Girls' College, Ajmer

(Autonomous)

Semester III - 2020-21

End Semester Examination

Class : B.Com. Hons.

Paper II : [COMH-302]: Management Accounting – I

Time : 2 Hrs.

M.M: 70 Marks

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A

[10 Marks]

Section A contains 12 questions (word limit 20 words) and a candidate is required to attempt any 10 questions. Each question is of one mark.

I. Answer the following questions.

- What do you mean by management accounting?
- State any two differences between cost accounting and management accounting?
- Give the names of techniques of management accounting.
- What are different forms of overheads on variability basis?
- Write formula for profit volume ratio.
- How BEP can be improved?
- What is activity based costing?
- Give the names of types of management reporting systems.
- What is life cycle costing?
- What do you understand by the term "Reporting to Management"?
- What do you mean by marginal cost?
- Give briefly the origin of target costing.

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions

UNIT I

13. What do you understand by the scope of management accounting?

OR

Explain the status and responsibilities of management accountant.

UNIT II

14. From the following data relating to Gajra Beval Gears Ltd. Calculate Breakeven point:

	Rs.
Sales (12,000 units at Rs 10 per units)	1,20,000
Less variable costs at Rs 8 per unit)	96,000
Contribution	24,000
Less fixed cost	8,000
Net profits	16,000

OR

A company produces two products X and Y. The following facts are given regarding them,

Product	X	Y
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Profit contribution per units	22	33
Required production hours per units	1	2
sales potential (units)	1500	800
Available production hours		2000

Determine the optimum product mix.

UNIT III

15. Explain the stages of product life cycle costing.

OR

Explain the advantages of target costing.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

16. Explain the term ‘Management accounting’ and state its objectives and function.

OR

Enumerate the functions of a management accountant. Show with the help of suitable examples how he assists the management?

UNIT II

17. Position of Laxmi Ltd. For the year 2019 was as under:

OR

Particular	Rs.
Sales	2,00,000
Variable over head	1,50,000
Contribution	50,000
Fixed over head	15,000
Net profit	35,000

Find out:

- Profit volume profit.
- Breakeven point.
- Profit for the sales of Rs. 3,00,000 .
- Margin of safety from the sales of Rs. 3,00,000.
- Additional sales required to cover an increase of Rs. 3,000 per annum in the sales managers’ salary.

OR

A new product has been developed by a company of which 10,000 units are to be produced each year. Expenditure incurred annually is give below:-

	Machine Rs.	Manual
Purchase Price of Machine	40,000	--
Direct material	10,000	10,000
Direct Labour	1,000	6,000
Fixed overhead cost (excluding depreciation)	3,000	2,000
Variable overhead cost	4,000	2,000

Depreciation to be calculated at 10% on straight line method where necessary.

The selling price of the product has been fixed at Rs. 6 each, If machine is to be purchased, it will have an estimated life of ten years with no residual value. Ascertain in respect of each of the two alternative methods of production, marginal costs, contribution and total cost including interest at 5% of the capital cost of the machine. Which production alternative be preferred?

UNIT III

18. Write short notes-

- a. Activity based costing.
- b. Life cycle costing.
- c. Cost drivers.

OR

Explain target costing as a cost control & performances management tool.

--End--

Sophia Girls' College, Ajmer

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Semester III – 2020- 21

End Semester Examination

Class : B.Com. Honours

Paper III : [COMH-303]: Auditing and Assurance

Time : 2 Hrs.

M.M: 70 Marks

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A

[20 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 10 questions. Each question is of 2 marks.

I. Answer the following questions.

1. Give the meaning of Book-Keeping.
2. Give any two objects of auditing.
3. Mention any two errors in auditing.
4. What is internal control?
5. What do you understand by balance sheet audit?
6. What is meant by final accounts?
7. How will you audit outstanding income?
8. Give the rights of company auditor.
9. When auditor is liable to third party?
10. What do you mean by Government Company?
11. What do you understand by Criminal Liability?
12. How will you verify goodwill?

Section B

[14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 7 marks.

II. Answer the following questions.

UNIT I

13. Mention the objectives and advantages of audit?
14. What do you mean by qualified report?

UNIT II

15. What are contingent liabilities? Give five examples.
16. How will you audit the following: Stock and Goodwill?

UNIT III

17. How will you audit the accounts of a cinema company?
18. How will you audit the accounts of educational institutions?

Section C

[36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 18 marks.

III. Answer the following questions.

UNIT I

19. Give the main classes of errors and frauds found in accounts.
20. Draw a specimen of company audit report.

UNIT II

21. Write an essay on valuation of assets.
22. What is the main purpose of financial statement?

UNIT III

23. Critically examine the liability of an auditor.
24. What are the powers and duties of a company auditor?

--End--

Sophia Girls' College, Ajmer

(Autonomous)

Semester III – 2020- 21

End Semester Examination

Class : B.Com. Honours

Paper IV : [COMH-304]: Advanced Business Statistics

Time : 2 Hrs.

M.M: 70 Marks

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A

[10 Marks]

Section A contains 12 questions (word limit 20 words) and a candidate is required to attempt any 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Define association of attributes.
गुण-साहचर्म का अर्थ स्पष्ट कीजिए।
2. Explain mutually exclusive events.
पारस्परिक अपवर्जी घटनाओं की व्याख्या कीजिए।
3. Define probability.
प्रयिकता की परिभाषा दीजिए।
4. What is meant by theoretical frequency distribution?
सैद्धान्तिक आवृत्ति बंटन का क्या अर्थ है?
5. Name the 2 situations where poisson distribution can have applications.
उन दो परिस्थितियों का उल्लेख कीजिए जहाँ पर प्वायसों बंटन का उपयोग किया जा सकता है।
6. What is "Interpolation"?
आन्तरगणन क्या है?
7. State any two uses of interpolation
आन्तरगणन के कोई दो उपयोग बताइए।
8. What is pay-off table?
पे ऑफ सारणी से क्या अर्थ है?
9. What do you mean by statistical decision theory?
सांख्यिकीय निर्णय सिद्धान्त से आपका क्या आशय है?
10. What do you mean by opportunity loss?
अवसर हानि से आपका क्या आशय है?
11. What is normal distribution?
सामान्य वितरण क्या है?
12. What is EVPI?
EVPI क्या है?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. What do you understand by association of attributes? How is its existence or non-existence determined?

गुण-सम्बन्ध से आप क्या समझते हैं? उसकी उपस्थिति एवं अनुपस्थिति का निर्धारण कैसे किया जाता है?

OR

From 7 Indians and Japanese, a committee of 5 is to be formed. In how many ways can this be done when the committee consists of :

7 भारतीय व 4 जापानियों में से 5 आदमियों की एक समिति बनानी है, यह कितने प्रकार से बनायी जा सकती है। जबकि समिति में :

- All Indians.
सभी सदस्य भारतीय ही हों
- At least 2 Japanese
कम से कम 2 जापानी हो
- At least 2 Indians and 2 Japanese
कम से कम 2 भारतीय व 2 जापानी हों
- Not more than 2 Japanese
2 जापानियों से ज्यादा न हों।

UNIT II

14. 5 dice are thrown simultaneously 96 times. Assuming 1, 2 and 3 as a success, find the theoretical binomial distribution. Also find mean, standard deviation and variance of the distribution.

5 पासों को एक साथ 96 बार उछाला जाता है। 1, 2 अथवा 3 के आने को सफलता मानते हुए, सैद्धांतिक द्विपद वितरण ज्ञात करें। माध्य, प्रमाप विचलन एवं प्रसरण भी ज्ञात कीजिए।

OR

Differentiate between interpolation and extrapolation. State the underlying assumptions.

आन्तरगणन और बाह्यगणन में अन्तर स्पष्ट कीजिए। आन्तगणन में निहित मान्यताएँ बतलाइए।

UNIT III

15. A fruit dealer buys oranges at the rate of Rs 3 per dozen and sells them at the rate of Rs 5 per dozen. Oranges not sold during the day are treated as stale and thrown away. The daily sales of oranges in past has not been less than 98 dozens and not more than 100 dozens. Prepare a pay off table and a loss table.

एक फल विक्रेता 3 रुपये प्रति दर्जन की दर से संतरे खरिदता है और उन्हें 5 रुपये प्रति दर्जन की दर से बेचता है। 1 दिन के दौरान नहीं बिकने वाले संतरे को बासी समझकर फेंक दिया जाता है। अतीत में संतरे की दैनिक बिक्री 98 दर्जनों से कम और 100 दर्जनों से अधिक नहीं रही है। पे ऑफ सारणी और लॉस सारणी तैयार करें।

OR

Explain the concept of statistical decision theory. Discuss its usefulness in the analysis of business situations.

सांख्यिकीय निर्णय सिद्धांत की अवधारणा की व्याख्या करें। व्यावसायिक स्थितियों के विश्लेषण में इसकी उपयोगिता पर चर्चा करें।

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

16. According to a survey the following results were obtained:

एक सर्वेक्षण के अनुसार निम्नलिखित परिणाम प्राप्त हुए थे।

	Boys लड़के	Girls लड़कियाँ
Number of students attend the exams. परीक्षा से सम्मिलित छात्रों की संख्या	800	200
Married विवाहित	150	50
Married and successful विवाहित तथा परीक्षा में उत्तीर्ण	70	20
Unmarried and successful. अविवाहित तथा परीक्षा में उत्तीर्ण	550	110

Find out association between married and success in the examination.

लड़के तथा लड़कियों के लिए वैवाहिक स्थिति तथा परीक्षा में सफलता के मध्य गुण-सम्बन्ध ज्ञात कीजिए।

OR

Write short note on:

संक्षिप्त टिप्पणियाँ लिखिए।

- Independent and dependent events.
स्वतन्त्र एवं आश्रित घटनाएँ।
- Simple and compound event.
सरल एवं संयुक्त घटनाएँ।
- Addition and multiplication theorems.
योग एवं गुणन प्रमेयों।

UNIT II

17. What are the assumptions of poisson distribution. Explain the distribution and state its mean and variance. Show that the mean and variance are identical.

प्वॉयसन वितरण की क्या मान्यताएँ हैं? इस वितरण को समझाइये तथा इसका समान्तर माध्य एवं प्रसरण बताइये। यह भी बताइये कि इसका समान्तर माध्य एवं प्रसरण समरूप होते हैं।

OR

With the help of the following data, estimate the number of students getting less than 45 marks:

निम्नलिखित संमकों की सहायता से 45 से कम अंक प्राप्त करने वाले विद्यार्थियों की संख्या का अनुमान कीजिए।

Marks obtained	30-40	40-50	50-60	60-70	70-80
No. of students	62	84	102	70	62

UNIT III

18. Write short note on:

निम्नलिखित पर एक छोटा लेख लिखें।

- Minimum regret criteria.
न्यूनतम खेद मानदंड।
- Maximum criteria.
अधिकतम मानदंड।
- Minimum criteria.
न्यूनतम मानदंड।

OR

A small industry finds from the past data, that the cost of making an item is Rs 25, the selling price of an item is Rs 30, if it is sold within a week and it could be disposed at Rs 20 per item at the end of the week:

एक छोटा उद्योग पिछले आंकड़ों से पता लगाना है कि एक वस्तु बनाने की लागत 25रु है, एक वस्तु का विक्रय मूल्य 30रु है, अगर इसे एक सप्ताह के अंदर बेचा जाता है और इसका सप्ताह के अंत में 20रु प्रति आइटम के हिसाब से निस्तारण किया जा सकता है।

Weekly sales साप्ताहिक बिक्री	< 3	4	5	6	7	> 8
No. of weeks सप्ताह की संख्या	0	10	20	40	30	0

Find the optimum number of items per week that the industry should produce. Also calculate EVPI.

प्रति सप्ताह उन वस्तुओं की अधिकतम संख्या ज्ञात करें, जिनके उद्योग को उत्पादन करना चाहिए।

--The End--

Sophia Girls' College, Ajmer

(Autonomous)

Semester III – 2020-21

End Semester Examination

Class : B.Com.[Hons]

Paper V : [COMH-305]: Company Law

Time : 2 Hrs.

M.M: 70 Marks

Section A

[20 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 10 questions. Each question is of 2 marks.

I. Answer the following questions.

1. What do you mean by perpetual successor of a company?
2. What do you mean by Holding Company?
3. What do you mean by Promoter?
4. What is Doctrine of ultra vires?
5. What do you mean by 'Doctrine of Indoor Management'?
6. Why a private company cannot issue a Prospectus?
7. What is Bonus Shares?
8. Define a Share.
9. What is the transfer of shares?
10. What is redeemable Preference Share? In how many years it is required to be redeemed?
11. State main distinction between Share and Stock?
12. What do you mean by Memorandum of Association?

Section B

[14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units . Each question is of 7 marks.

II. Answer the following questions.

Unit-I

13. 'Company is an artificial person' Comment.
14. What preliminary steps are taken for incorporation of a company?

Unit-II

15. What is the significance of the place of registered office of a company?
16. State main distinctions between Memorandum and Articles of Association.

Unit-III

17. State the main distinctions between Share certificate and Share Warrant?
18. Distinguish between transfer of shares and transmission of shares.

Section C

[36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 18 marks.

III. Answer the following questions.

Unit-I

19. “A company has a separate legal existence from its members” Discuss the statement and state the circumstances under which the corporate veil of a company may be lifted.
20. Distinguish between Private Company and Public Company. How can a private company be converted into a public company?

Unit-II

21. “Memorandum of Association is an unalterable charter of a company” Discuss in detail and state the importance of Memorandum of Association.
20. “It is not compulsory for a public company to issue a prospectus while a private company is even not permitted to issue it” Explain this statement . What are the consequences of Mis-Statement in prospectus?

Unit-III

22. What is share certificate? What are its effects?
23. What do you mean by Transfer of share? Describe the provisions applicable on refusal to transfer of shares by a public company.

--The End--

Sophia Girls' College, Ajmer

(Autonomous)

Semester III – 2020-21

End Semester Examination

Class : B.Com. Honours

Paper V: [COMH-306]: Money and Banking

Time : 2 Hrs.

M.M: 70 Marks

Section A

[20 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 10 questions. Each question is of 2 marks.

I. Answer the following questions.

1. Give one legal definition of money.
2. How capital formation is possible through money?
3. What is an indigenous banker?
4. Write two objectives of Regional Rural Bank.
5. What is credit money?
6. What do you mean by Velocity of money?
7. Define the Central Bank.
8. What are the main objectives of SIDBI?
9. What do you understand by Loan interest rate?
10. What do you mean by monetary policy?
11. What is retail banking?
12. What is plastic money?

Section B

[14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 7 marks.

II. Answer the following questions.

Unit-I

13. Explain the dynamic function of money.
14. What do you understand by monetary standard?

Unit-II

15. Discuss the provision of Act applicable on Cooperative banks.
16. Give objectives of SBI.

Unit-III

17. Discuss the role of the Central bank in modern economy?

18. Write notes on:

- (a) Credit card.
- (b) Debit card.

Section C

[36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 18 marks.

III. Answer the following questions.

Unit-I

- 19. Define monetary standard and describe managed currency in details.
- 20. What is meant by money supply? Explain in detail the various components of money supply?

Unit-II

- 21. Describe the fundamental principles of commercial banks.
- 22. Discuss the contribution of SBI in economic development of country?

Unit-III

- 23. Describe the main function of NABARD and evaluate its functioning.
- 24. Give main sources of difference in rate of interest. Discuss market oriented interest rates?

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2021-22

End Semester Examination

Class : B.Com.Honours

Paper I : [COMH-301]: Corporate Accounting-I

Time : 1 ½ Hrs.

M.M: 40 Marks

Section A

[16 Marks]

*Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions.
Each question is of 2 marks.*

I. Answer the following questions.

1. What do you mean by over-subscription?
2. What do you mean by profit prior incorporation?
3. What is Firm underwriting?
4. Give anyone provision of section 55 of the companies Act.
5. Define debentures.
6. What do you mean by debenture stock?
7. What do you mean by loss on issue of debenture.
8. What do you mean by redemption of debenture?
9. Define internal reconstruction.
10. How share capital is increased?
11. What do you mean by extinguishing the liability an account on uncalled capital?
12. What do you mean by absorption.

Section B

[10 Marks]

*Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions
from different units . Each question is of 5 marks.*

II. Answer the following questions.

UNIT I

13. What is Book Building? Narrate its produce of issue of shares and advantages.

OR

14. Monika Ltd. had issued 50,000 equity shares of Rs. 10 each at par. The entire was underwritten by Mr. Ram, Shyam & Mohan as under:
Ram 20,000 shares, Shyam : 15,000 shares and Mohan: 15,000 share.
Application were received from public for 40,000 shares.
Out of these marked applications was as under.
Ram : 10,000 shares, Shyam : 5,000 share and Mohan 10,000 shares
Calculate net liability of underwriters.

UNIT II

15. Discuss the various methods of debenture redemption.

OR

16. Nand Ltd. purchased the prissiness of shri vashuden, comprising the following Assets & Liabilities.
- | | |
|------------------|--------------|
| Building | Rs. 2,00,000 |
| Stock | Rs. 1,00,000 |
| Sundry Creditors | Rs. 50,000 |
- Purchase consideration in Rs. 3,00,000 to be paid by insing debentures at premium of 20%. Give Journal entries.

UNIT III

17. How shares are converted into stock?

OR

18. 'Kamal Ltd.' decides to absorb 'Nirmal Ltd.' on 31st March 2016 on which date their balance sheets contained the following items:
- i. Sundry debtors of 'Kamal Ltd.' include a debt of Rs. 1000 due oby 'Nirmal Ltd.'
 - ii. Bills receivable of 'Nirmal Ltd.' include Rs. 500 payable by Kamal Ltd.
 - iii. Kamal Ltd. held 100 debentures of Rs. 100 each in Nirmal Ltd. purchased at par.
 - iv. Stock-in-trade of Kamal Ltd. includes goods costing Rs. 5000 purchased from Nirmal Ltd. in which the later company made a profit of Rs. 1000.
- Give necessary Jour entries relating to adjustment in the books.

Section C

[14 Marks]

Section C contains 6 questions (400 words each) and a candidate is required to attempt any 1 question. Each question is of 14 marks.

III. Answer the following questions.

19. A company had issued 2000 , 10% redeemable preference shares of Rs. 100 each in 2010. Now the company decides to redeem these shares at a premium of 5% on 31th June 2016. For this purpose, the company makes the following issues:
- a. 1250 equity shares of Rs. 100 each at a premium of 10%
 - b. 1000 , 8% debenture of Rs. 100 each at par, the company wants to redeem the remaining amount out of profits.
 - i. Find out the amount to be transferred to capital redemption reserve a/c stating your reasons.
 - ii. How would you meet the premium paid on redemption of preference shares?
 - iii. Also give necessary journal entries.
20. What do you mean by profit prior to incorporation?
21. Why a company purchases its own debentures? How is interest on these debentures treated in different circumstance?
22. The following balance appeared in the books of G. Ltd. on 1 Jan 2015.
- | | |
|--------------------------------------|--------------|
| 10% Mortgaged debentures. | Rs. 3,00,000 |
| Debenture redemption fund | Rs. 2,50,000 |
| Debenture redemption fund investment | Rs. 2,50,000 |
- (Represented by Govt. securities of Rs. 2,95,000)
- The annual instalment to fund in Rs. 41,150. On 31st December 2015 the balance at Bank after interest in investment was Rs. 78,200. On that date all investment were sold @ 83% and debenture were redeemed.
- Show necessary ledger accounts in the books of company regarding redemption.

23. What do you mean by amalgamation of companies? How does pooling interest method differs from the purchase method.

24. Following in the balance sheet of Rohini Ltd.

Balance sheet as at 31st March 2016

Particulars	Note NO.	Rs.
I. Equities & Liabilities		
1. Share capital	1	2,00,000
2. Current Liabilities	-	15,000
Total		2,15,000
II. 1. Non current assets:		
a. Tangible assets	-	90,000
b. Intangible assets	2	70,000
2. Current assets	3	55,000
Total		2,15,000

Note:

1. Share capital	Rs.
10% Pref. shares of Rs 5 each	1,00,000
Equity shares of Rs. 5 each	1,00,000
2. Intangible assets	
Goodwill	25,000
P &L a/c	45,000
	Total – 70,000
3. Current assets	
Stock	25,000
Debtors	30,000
	Total - 55,000

The following scheme is approved by the court.

- i. Equity shares of Rs. 5 each be reduced to fully paid up shares of Rs. 2.5; each
 - ii. 10% preference shares of Rs. 5 each be reduced to 10% preference shares of Rs 3 each fully paid up.
 - iii. Goodwill and debit balance of profit & loss a/c be written off completely.
 - iv. The balance of the amount be used to write off the other fixed assets.
- Given Journal entries and revised balance sheet of the company

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2021-22

End Semester Examination

Class : B.Com. Honours

Paper II : [COMH-302]: Management Accounting

Time : 1 ½ Hrs.

M.M: 40 Marks

Section A

[16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions. Each question is of 2 marks.

I. Answer the following questions.

1. Write any two objectives of Management Accounting.
2. Write any four Keys of Financial Statement.
3. Give four differences between Financial Accounting and Management Accounting.
4. 'Financial Accounting is a foundation stone for the Management Accounting' Discuss the statement.
5. Explain Assumption and Limitation of Break Even Analysis.
6. Discuss with the suitable data, the concept of Cost Volume relationship.
7. What is relevant range?
8. What is a Break even chart?
9. Write any one factor responsible for introduction of Activity based Costing.
10. What function is performed by Activity Based Costing?
11. What do you mean by cost Object?
12. Write formula for computation of Activity Cost Driver Rate.

Section B

[10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. Who is Management Accountant? Discuss his qualities.
14. What are the objectives of Management Accounting?

UNIT II

15. From the following particular find out total Contribution and Contribution per unit.

Sales : 1000 units @Rs. 10 per unit	
Direct Material	Rs. 3000
Direct Labour	Rs. 2000

Variable factory overhead	100% of Direct labour
Variable Administrative and Selling Overhead	50% of Direct labour

16. Compute the P/V Ratio from the following data:

Year	Sales	Profit/Loss
2011	1,00,000	10,000 (Loss)
2012	4,00,000	50,000 (Profit)

UNIT III

17. What is meant by Cost driver? Write two types of Cost Driver.

18. Explain the characteristics of Activity Based costing.

Section C

[14 Marks]

*Section C contains 6 questions (400 words each) and a candidate is required to attempt any 1 question.
Each question is of 14 marks.*

III. Answer the following questions.

19. Enumerate the function of Management Accountant or Controller.

20. Define Management Accounting and discuss Function and Limitation of Management Accounting.

21. The following information is given to you :

Product	Sales Volume	Variable Costs
A	10,000	2,000
B	10,000	7,000
C	5,000	6,000

Ascertain the following:

- (a) Contribution of each product
- (b) Contribution of the Firm
- (c) P/V Ratio of the individual product
- (d) P/V Ratio of the Firm
- (e) Profit if Fixed overhead are Rs. 5,000.

22. Give differences between Marginal Costing and Absorption Costing.

23. How will you distinguish between prime activities and support activities in Activity Based Costing? How the primary activity cost pool is obtained?

24. Explain Target Costing and its functions.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2021-22

End Semester Examination

Class : B.Com. Honours

Paper III : [COMH-303]: Auditing and Assurance

Time : 1 ½ Hrs.

M.M: 40 Marks

Section A

[16 Marks]

*Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions.
Each question is of 2 marks.*

I. Answer the following questions.

1. Define auditing.
2. What do you mean by audit report?
3. What do you mean by Internal check?
4. Mention any two objectives of internal check.
5. What do you mean by personal ledger?
6. Mention the types of assets.
7. Define Audit of expenditure.
8. What do you mean by Audit of final accounts?
9. Who is auditor?
10. Mention any two liabilities of joint auditor.
11. What is forensic audit?
12. Who fills casual vacancy of auditor?

Section B

[10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. "An auditor is a watch dog & not a blood-hound" Discuss.
14. What do you mean by auditing? Discuss its advantages and disadvantages.

UNIT II

15. Explain the verification of Liabilities.
16. Write a note on duties of an auditor regarding provisions and reserves.

UNIT III

17. Discuss the rights and duties of an auditor.

18. Write a note on – “Government Audit”

Section C

[14 Marks]

*Section C contains 6 questions (400 words each) and a candidate is required to attempt any 1 question.
Each question is of 14 marks.*

III. Answer the following questions.

19. Draw a specimen of company audit report.
20. Write a note on any three of the following: (any three)
 - a. Internal control.
 - b. Internal check.
 - c. Internal audit.
 - d. External audit.
21. What do you mean by “Financial Statement”? What is the main purpose of Audit of financial statement?
22. Write down note on the following (any four):
 - a. Audit of payment.
 - b. Audit of sales.
 - c. Audit of personal ledger.
 - d. Audit of fixed assets.
 - e. Audit of investment.
23. Describe the procedure to be followed in order to appoint an auditor of a company in the following circumstances: (any two)
 - a. When an auditor has been appointed at the annual general meeting .
 - b. When the appointed auditor has resigned during his term of office.
 - c. When it is desired to appoint an auditor other than the retiring auditor.
24. How will you audit the accounts of : (any three)
 - a. Club.
 - b. Trust.
 - c. Educational institution.
 - d. Cinema Hall.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2021-22

End Semester Examination

Class : B.Com. Honours

Paper IV : [COMH-304]: Advanced Business Statistics

Time : 1 ½ Hrs.

M.M: 40 Marks

Section A

[16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions. Each question is of 2 marks.

I. Answer the following questions.

1. What are ultimate classes.
2. Write Yule's Formula.
3. Write the meaning of Probability.
4. Find the value of :
 ${}^9P_3, {}^4P_4$
5. What is Interpolation?
6. What are the assumptions of Interpolation?
7. What do you mean by normal distribution?
8. Define Extrapolation.
9. Define Decision Theory?
10. What do you mean by Maxi-Max.
11. Define Mini- Max?
12. Write the formula for laplace?

Section B

[10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. State the difference between association of attributes and correlation?
14. "A" speaks the truth in 80% of cases and "B" in 90% of the cases. In what percentage of cases are they likely to contradict each other in stating the same fact?

UNIT II

15. From the following data, estimate the number of students getting not more than 28 marks :

Marks not more than	15	25	30	35
No. of students	72	80	90	96

16. From the following data estimate the missing value:

X	0	2	5	6
Y	110	150	?	250

UNIT III

17. Write decision rule under uncertainty?

18. Explain decision rule under risk?

Section C

[14 Marks]

*Section C contains 6 questions (400 words each) and a candidate is required to attempt any 1 question.
Each question is of 14 marks.*

III. Answer the following questions.

19. How will you measure attributes.

20. Define Binomial distribution with examples?

21. Explain various methods of Interpolation?

22. Difference between Extrapolation and forecasting.

23. Explain Marginal Analysis method?

24. Explain Hurwiaz Criterion?

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2021-22

End Semester Examination

Class : B.Com. Honours.

Paper V : [COMH-305]: Company Law - I

Time : 1 ½ Hrs.

M.M: 40 Marks

Section A

[16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions. Each question is of 2 marks.

I. Answer the following questions.

1. Write the minimum number of member in a Public Company.
2. Define Company.
3. Who can become a Promoter?
4. What do you mean by Holding Company?
5. What is meant by Doctrine of Indoor management?
6. Define Red Herring Prospectus.
7. What are the main objective to make Memorandum of Association?
8. What are the effect of Misstatement in prospectus?
9. How a company can reduce its Share capital?
10. Differentiate between the Share and Stock.
11. What do you mean by Transmission of Shares?
12. What is Forged transfer?

Section B

[10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions from different units . Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. Distinguish between the Private Company and Public Company.
14. Describe the characteristics of a Company.

UNIT II

15. State the liabilities of a company for Ultra –Vire Acts.
16. What are the clauses of memorandum of Association of a limited company?

UNIT III

17. Explain the various kinds of Shares issued by a company.
18. Differentiate between the Share certificate and Share warrant.

Section C

[14 Marks]

*Section C contains 6 questions (400 words each) and a candidate is required to attempt any 1 question.
Each question is of 14 marks.*

III. Answer the following questions.

19. What are the requirements which should be fulfilled before a company commence business?
20. Explain the procedure of Formation of a Company.
21. What is the importance of Article of Association?
How it differ of Memorandum of Association.
22. Define term Prospectus. Discuss the provision of The Companies Act 2013 regarding issue of a Prospectus.
23. What is Call on Share? Describe the legal provision pertaining Calls on share.
24. When a Company can refuse for transfer of shares? Discuss the provision relating to it.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2021-22

End Semester Examination

Class : B.Com. Honours

Paper VI : [COMH-306]: Money and Banking

Time : 1 ½ Hrs.

M.M: 40 Marks

Section A

[16 Marks]

*Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions.
Each question is of 2 marks.*

I. Answer the following questions.

1. Define money.
2. What do you mean by paper currency standard?
3. What do you mean by value of money?
4. What do you mean by money supply?
5. What are commercial banks?
6. What is Retail banking?
7. What do you mean by Cooperative banking?
8. State any two names of regional rural banks.
9. What do you mean by Administered Rates of Interest?
10. State any two objectives of RBI.
11. What is market oriented interest rate?
12. What is development bank?

Section B

[10 Marks]

*Section B contains 6 questions (50 words each) and a candidate is required to attempt any 2 questions
from different units . Each question is of 5 marks.*

II. Answer the following questions.

UNIT I

13. Explain the primary functions of money.
14. Explain any two types of money.

UNIT II

15. Write a short note on organizational structure of RBI.
16. Explain any three functions of SBI.

UNIT III

17. Explain the different Market Oriented Rates of Interest.
18. Write a short note on SIDBI.

Section C

[14 Marks]

*Section C contains 6 questions (400 words each) and a candidate is required to attempt any 1 question.
Each question is of 14 marks.*

III. Answer the following questions.

19. Elaborate in detail the significance of money.
20. Describe the quantity theory of Money.
21. Describe the Banking Regulation Act 1949 and some of its provisions.
22. Discuss the importance & functions of commercial banks.
23. Elaborate plastic money system in India.
24. Write an overview of Investments banks

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2022-23

End Semester Examination (January 2023)

Class : B.Com. Honours

Paper II : [COMH-302]: Management Accounting

Time : 2 ½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. State the main objectives of Management Accounting?
2. What is the role of management accounting in decision making?
3. State two limitations of management accounting.
4. Give the various uses of P/V ratio.
5. What is Angle of incidence?
6. What do you mean by differential costs?
7. What is the difference between Relevant costs and irrelevant costs?
8. What do you mean by Target Costing?
9. What function is performed by activity based costing?
10. What is life cycle costing and why is it used?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Explain the role of the Management Accountant.

OR

State difference between management accounting and cost accounting.

UNIT II

12. What are the factors taken into consideration while deciding whether to make or buy?

OR

A company presents the following cost estimates for three prospective plants A, B and C.

	Plant A	Plant B	Plant C
Annual Fixed Cost (₹)	60,000	1,08,000	1,20,000
Variable Cost Per unit (₹)	2.50	2.20	2.10
Annual Capacity (Units)	75,000	1,20,000	1,50,000

Calculate the range of output over which each of the plants would be most economical.

UNIT III

13. What are the objectives of Target Costing?

OR

What is difference between Resource cost Driver and Activity Cost Driver.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. “Management Accounting is concerned with accounting information that is useful to management”. Comment and define management accountancy. How does it differ from Financial accounting.

OR

Management accounting is called “Accounting as a tool for management”. What are those tools? Discuss briefly the Functions of Management Accounting.

UNIT II

15. Small Tools Factory has a plant capacity adequate to provide 19800 hours of machine use. The plant can produce all A type tools or all B type tools or a mixture of two types. The following information is relevant.

	A	B
Selling Price (₹)	10	15
Variable Cost (₹)	8	12
Hours required to produce	3	4

Market conditions are such that no more than 4000 A type tools and 3,000 B type tools can be sold in a year. Annual fixed costs are ₹ 9,900.

Compute the product – mix that will maximize the net income to the company and find that maximum net income.

OR

The following figures are presented to you:

Year	Sales	Profit/Loss
2000	Rs. 2,00,000	Rs. 10,000 (Loss)
2001	Rs. 5,00,000	Rs. 20,000 (Profit)

Calculate :

- P/V ratio.
- Break Even Point.
- Variable cost of Each Year.
- Sales to make a profit of Rs. 40,000.

UNIT III

16. What do you mean by Activity – Based Costing? How is it differ from Traditional Absorption costing? Illustrate.

OR

What is product life cycle costing? Explain its characteristics and advantages.

--The End—

Sophia Girls' College (Autonomous)
Ajmer

Semester III – 2022-23

End Semester Examination (January 2023)

Class : B.Com. Honours

Paper III : [COMH-303]: Auditing and Assurance

Time : 2 ½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

*Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions.
Each question is of one mark.*

I. Answer the following questions.

1. What is meant by audit?
2. What is internal control?
3. What is an audit report?
4. Auditing is luxury. Give two points in its favour.
5. What is meant by Interval Audit?
6. What do you mean by Balance Sheet audit?
7. Which statements are prepared by trading concerns?
8. Who can appoint statutory auditor in a company? Give only names.
9. Write any two rights of Company auditor.
10. What is minute book?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Write difference between error and fraud.

OR

What is meant by qualified report.

UNIT II

12. How will you audit the following: Stock and Goodwill?

OR

Give any five items which are shown in Profit and Loss account. How will you audit them?

UNIT III

13. How will you audit the main items of income and expenditure of an Educational institution?

OR

Write the qualification and disqualification of Company auditor.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. What is Audit? Describe the advantages and limitations of Audit.

OR

What is Audit Report? Explain the characteristics of an ideal audit report.

UNIT II

15. What is the main purpose of financial statement?

OR

Write an essay on valuation of Assets.

UNIT III

16. What are the duties of a company auditor under Company Act, 2013?

OR

Write short notes:

- a) Government Audit.
- b) Forensic Audit.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2022-23

End Semester Examination (January 2023)

Class : B.Com. Honours

Paper IV : [COMH-304]: Advanced Business Statistics

Time : 2 ½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. A and B events are mutually exclusive. If $P(A)=\frac{1}{5}$ and $P(B)=\frac{1}{3}$, then find out the probability that either event A or B will occur.
2. A card is drawn at random from a well shuffled pack of cards. What is the probability that it is a heart or a queen?
3. What do you understand by partial associations?
4. What are the assumptions on which methods of interpolations are based?
5. What is Poisson distribution?
6. Write formula of Newton's Method of Advancing difference?
7. What do you mean by Statistical Decision Theory?
8. What is EPVI?
9. What do you mean by opportunity loss?
10. If the probability of a defective bolt is 0.1. Find the standard deviation for distribution of defective in total of 500.

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. The following data relate to Literacy and unemployment in a group of 500 Persons. You are required to calculate Yule's coefficient of Association between Literacy and unemployment.

Illiterate Unemployed	220
Literate Employed	20
Literate Unemployed	180

OR

State the Bayes Theorem on Probability.

UNIT II

12. The overall percentage of failures in a certain examination is 30. What is the probability that out of a group of 6 students at least 4 passed the examination?

OR

What is meant by Interpolation and Extrapolation. Explain briefly.

UNIT III

13. A factory manufactures three types of boxes. The fixed and variable cost are given:

	Fixed Cost (Rs.)	Variable Cost (Rs.) per unit
Type I	20,000	10
Type II	30,000	8
Type III	50,000	5

The likely demands under three situations are given below:

	Units
Poor demand	2000
Moderate demand	5000
High demand	10,000

If the sale type of each type is Rs.20, prepare the payoff table.

OR

Write short note on:

- Mini-Max regret criteria
- Maxi-Min criteria

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Define probability. Explain addition and multiplication rules of probability.

OR

Define Association of Attributes. Discuss the usefulness of coefficient of association in analyzing the economic statistics.

UNIT II

15. From the following table Interpolate the number of Students getting less than 45 marks.

Marks obtained	No of students
30-40	31
40-50	42
50-60	51
60-70	35
70-80	31

OR

What is meant by Theoretical frequency distribution. Discuss the salient features of Binomial distribution.

UNIT III

16. Write short note on various methods useful for decision making under Uncertainty.

OR

A tv dealer finds that cost of a TV in stock for a week is Rs. 30 and the cost of a unit shortage is Rs.70. For one particular model of TV the probability distribution of weekly sales is as follows:

WEEKLY SALES	0	1	2	3	4	5	6
PROBABILITY	0.10	0.10	0.20	0.25	0.15	0.15	0.05

How many units per week should the dealer order? Also find EVPI.

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2022-23

End Semester Examination (January 2023)

Class : B.Com. Honours

Paper V : [COMH-305]: Company Law - I

Time : 2 ½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Meaning of Company.
2. What do you mean by incorporation of a company?
3. What do you mean by one person Company?
4. What is the Article of Association?
5. What is meant by the prospectus?
6. Write the contents of Memorandum?
7. What is Red Herring Prospectus?
8. What is share capital?
9. What is dividend?
10. What do you mean by nomination of share?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Difference between Private and Public Company.

OR

Explain the functions of promotor.

UNIT II

12. How can the registered office of a company change from one place to another in the same state?

OR

Explain the shelf Prospectus.

UNIT III

13. Write the requirements for the issue of Share certificates.

OR

Explain share warrant and condition for issue of share warrant.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Explain various stages in incorporation of a company. Mention various advantages and disadvantages of incorporation of a Company.

OR

Define Company? What are its essential features?

UNIT II

15. What are Article of Association. Explain its basic contents and how it is altered.

OR

Explain the doctrine of Indoor Management? What are the exceptions to this doctrine?

UNIT III

16. Explain the transmission of shares. Distinction between Transfer and Transmission of shares.

OR

Describe the share and its nature and also explain the kinds of Shares.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2022-23

End Semester Examination (January 2023)

Class : B.Com. Honours

Paper VI : [COMH-306]: Money And Banking

Time : 2 ½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Define money.
2. What is M1?
3. What is near money?
4. Give the examples of commercial banks.
5. When was the SBI established?
6. What do you mean by cooperative banks?
7. What do you mean by central bank?
8. When was the RBI established?
9. Give the full names of NABARD, IDBI, ICICI and SIDBI.
10. What do you mean by investment banks?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Explain the functions of money.

OR

Describe the measurement of money supply in India.

UNIT II

12. Explain the process of credit creation.

OR

Differentiate Commercial banks, Regional rural banks and Cooperative banks.

UNIT III

13. Describe the functions of IDBI.

OR

Write short note on investment banking.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Discuss the present monetary system in India.

OR

Explain the fisher theory of value of money.

UNIT II

15. What do you mean by Commercial banks? Explain the functions and importance of Commercial banks.

OR

Give the main provisions of Banking Regulation Act 1949.

UNIT III

16. Discuss the functions and working of RBI.

OR

What do you mean by development banks? Explain the functions of IFCI.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2022-23

End Semester Examination (January 2023)

Class : B.Com. Honours

Paper I : [COMH-301] : Corporate Accounting - I

Time : 2 ½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

IV. Answer the following questions.

17. How is the value of right share ascertained?
18. Why is it necessary to differentiate between profit prior to incorporation and after incorporation?
19. What do you mean by D–MAT account?
20. What are the provisions in relation to interest on calls in arrears and calls in advances under the companies Act 2013?
21. State the main difference between cumulative and non-cumulative preference shares.
22. Why company purchase its own debentures from open market?
23. Give Journal entry for cancellation of debentures 'immediately after purchase'.
24. What do you mean by dissentient shareholders?
25. When external reconstruction is essential.
26. What is capital reduction A/c?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

V. Answer the following questions.

UNIT I

27. X ltd provides you the following information:
5,00,000 equity shares of ₹ 50 each

Security Premium	₹ 20,00,000
General Reserve	₹ 36,00,000
Profit and Loss Account	₹5,00,000

Resolution passed by company to buy back 20% of its equity share capital @ ₹ 40 each. Pass journal entries to record above transactions.

OR

A limited company has share capital which consists of 5,00,000 equity shares of Rs 10 each Rs 9 per share called and paid. The company pass a resolution declaring a bonus of Rs 16,00,000 for the shareholders. The bonus is to be utilized for making partly paid shares as fully paid and the

balance to be used for the allotment of fully paid shares at 10% premium. Pass necessary journal entries to give effect to the above resolution of the company.

UNIT II

28. Give necessary Journal entries in the books of the company for redemption.

On 1st July 2018, company issue 250 9% Debentures of Rs 1000 each. Debenture holders have a option to convert their holdings into 6% preference shares of Rs 100 each at a premium of Rs 25 per share at any time after three years. Holder of 50 debentures notified their intention to exercise the option.

OR

What is Debentures discount? How can it be written off?

UNIT III

29. What conditions are to be complied with amalgamation in the nature of merger?

OR

What are different methods of alternation of share capital as provided under Companies Act 2013?

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

VI. Answer the following questions.

UNIT I

30. A company acquires business as on 1st January 2020, it being incorporated on 1st May 2020. The first accounts are drawn up to 30th September 2020. The gross profit is Rs 5,60,000. The general expenses are Rs 1,42,200. Directors fees Rs 1,20,000 per annum. Preliminary expenses Rs 15,000. Rent up to 30th June 2020 was Rs 12,000 per annum, after which it was increased to Rs 30,000 per annum, Salary to the manager, who upon incorporation of the company was made a Director, was Rs 60,000 per annum. Since incorporation of the company included in Directors fees above. Show Pre incorporation and Post incorporation profit by preparing a statement. The net sales were Rs 82,00,000. Monthly average of which for the first four months of the year being one half of the remaining period. The company earned a uniform profit.

OR

New Ltd made an offer of 10,000 equity shares of Rs 10 each payable as follows: on application Rs 2, on allotment Rs 4 (including premium), first call Rs 3 and on second call Rs 3 per share. Applications were received for 18,000 shares and Allotment were made prorata to applications for 15,000, the remaining applications being refused and money refunded. Money overpaid on application by the allottee was adjusted with allotment money. Mrs Anil, the holder of 200 shares, failed to pay the allotment money on her failure to pay the first call the shares were forfeited. Sunil, another holder to whom 500 shares were allotted failed to pay the last two calls and his shares were also forfeited after making the second call. Out of the forfeited shares 600 shares were reissued to Raju as fully paid upon payment of Rs 9 per share, the whole of Mrs Anil's shares being included. Pass necessary journal entries.

UNIT II

31. Explain SEBI guidelines for the protection of Interest of debentures holders.

OR

Anil Ltd had Rs 8,00,000 10% debentures as on 1st July 2019, redeemable on 30th June 2020. On that date the sinking fund was Rs 7,49,000 represented by Rs 1,00,000 own debentures purchased at an average price of Rs 99 and 3% stock of the face value of Rs 6,60,000. The annual instalment was Rs 28,400. On 30th June, 2020 investments were realized at Rs 98 and the debentures were redeemed. Prepare related accounts.

UNIT III

32. Explain the difference between Internal Reconstruction, External reconstruction, Amalgamation and Absorption.

OR

The following were the balance sheets of A Co. Ltd and B. Co. Ltd as on 31st December 2019. Prepare after revaluation of their assets and liabilities on a uniform basis:

Balance Sheet

Liabilities	A. Co	B. Co	Assets	A. Co	B. Co
Capital of Rs 270 and Rs 150 per share	2,43,000	6,00,000	S assets	3,37,000	8,71,500
Reserve fund	80,700	2,57,000	Bank Balance	700	5,500
Profit and Loss	3,000	7,000			
Creditors	11,000	13,000			
	3,37,700	8,77,000			

The A company Ltd absorbed by B company Ltd with effect from 1st January 2020 and the arrangements accepted by the shareholders of both the companies was that the holder of every three shares in A Co. Ltd would receive five shares in the B co. Ltd plus as much cash is necessary to adjust the right of shareholders of both companies in accordance with the intrinsic value of shares as per their respective balance sheets.

You are required to pass the necessary journal entries in the books of B Co. Ltd and to prepare balance sheet of that company, giving effect to the above scheme of absorption.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2023-24

End Semester Examination (Nov. 2023)

Class : B.Com. Honours

Paper III :[COMH-303]: Auditing and Assurance

Time : 2½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Mention any 2 objects of Auditing.
2. Auditing increases the efficiency of labour. Give any 2 examples.
3. What do you mean by verification?
4. Define Internal Check.
5. What is an Audit Programme?
6. Can a firm be appointed as statutory auditor of a company?
7. What do you understand by company branch auditor?
8. In how many parts the liability of statutory auditor be divided? Name them.
9. Explain secret reserve.
10. Mention any two duties of auditor of a government company.

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Differentiate between principle, procedure and techniques.

OR

Write difference between Internal Check and Internal Audit.

UNIT II

12. Write short note on verification of assets and liabilities.

OR

Give a brief description of the following:

- a. Audit of Payment
- b. Audit of personal Ledger
- c. Balance sheet Audit

UNIT III

13. Explain the audit of Hotels.

OR

Explain the steps to be followed while carrying out the audit of incomplete records.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. What is meant by audit. Mention the scope of an audit.

OR

Who is internal auditor? Explain qualification of an internal auditor.

UNIT II

15. What is meant by Financial Statement Audit. Explain the principles of financial statement audit process.

OR

Explain the objective of carrying out the financial statement audit.

UNIT III

16. What are the powers and duties of a company auditor? Can these be restricted or increased by the articles and memorandum of the company?

OR

Discuss the liability of an auditor towards third parties.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2023-24

End Semester Examination (Nov. 2023)

Class : B.Com. Honours

Paper V : [COMH-305]: Company Law-I

Time : 2½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Write full form of NCLT.
2. What do you mean by Whistle Blower Policy?
3. Who is promoter as per companies Act,2013?
4. Define Dormant Company.
5. Define Article of Association.
6. What is Abridged prospectus?
7. What is Doctrine of Indoor Management?
8. Define Share.
9. What is reserve Capital?
10. What do you mean by Share warrant?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. What is the effect of incorporation of a company? Explain Briefly.

OR

Discuss Various kinds of Company on basis of control and liability.

UNIT II

12. Explain Basic Concepts of Memorandum of Association in brief.

OR

Write short Notes on:

- a. Shelf Prospectus.
- b. Red Herring Prospectus

UNIT III

13. Differentiate between preference and Equity share.

OR

What is effect of share certificate? Explain in brief.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Define Company. Explain various characteristics of a company in detail.

OR

Discuss duties and liability of as promoter.

UNIT II

15. What is a prospectus? What are the consequences of misstatement or fraudulent statement in a prospectus? Explain.

OR

What is doctrine of Ultra vires? Explain the ultra vires acts and state the effects of such acts.

UNIT III

16. Differentiate between transfer and transmission.

OR

What do you mean by transfer of shares? Explain the provisions applicable on refusal to transfer of securities by a public company.

--The End--

Sophia Girls' College (Autonomous)
Ajmer
Semester III – 2023-24
End Semester Examination (Nov. 2023)
Class : B.Com. Honours
Paper I :[COMH-301]: Corporate Accounting-I

Time : 2½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

*Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions.
Each question is of one mark.*

I. Answer the following questions.

1. When there will be a need to use equation to determine account of fresh issue for redemption of preference shares?
2. Arvind Company purchased a land Rs. 3, 80,000. It issues Equity shares of Rs. 10 each fully paid up in satisfaction of the claim of the vender. Give Journal entries if shares are issued at a premium of 25%.
3. What do you mean by naked debentures?
4. What is firm underwriting?
5. Manish paid Rs. 4 per share on 1500 shares in advance to Hemant Ltd., 2 months before due date. Calculate interest in the book of company according to companies Act-as per Table F.
6. Rajveer Ltd. purchased 800 own debenture of Rs. 100 each from open market for cancellation at Rs. 98 per debenture. Pass the necessary journal entry in the books of the company.
7. For what propose the premium received on issue of debentures can be used?
8. How liquidation expenses are treated in the books of Vendor Company?
9. What do you mean by Dissentient shareholders?
10. Explain calculation of purchase consideration on Intrinsic value basis.

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Sum Ltd. issued 1,00,000 equity shares. The whole of issue was underwritten as follow:

Marigold	35%
Lotus	25%
Tulip	30%
Lily	10%

Applications for 80,000 shares were received in all out of which applications for 20,000 shares had stamp of Marigold, 15,000 that of Lotus, 22,000 that of Tulip and 8,000 of Lily. The remaining 15,000 applications did not bear any stamp. Determine the Liability of each underwriter.

OR

Explain the following:-

- (a) Profit prior to Incorporation
- (b) Book-Building

UNIT II

12. On 1st January, 2021 Balram Ltd. issued 3000, 12% debenture of Rs 100 each at a discount of 10 %. The debenture holders have an option to convert their holding into 10 % preference shares of Rs 100 each at a premium of 20% at any time within a period of four years. On 31st March 2023, 600 debenture holders exercised their option. Show the Journal entries in the books of the company.

OR

What do you understand by 'Ex-interest' and 'Cum-interest' purchase of debenture? How is interest of expired period adjusted?

UNIT III

13. K Ltd. decided to absorb N Ltd. on 31.3.2023, on which date their Balance sheet condition the following items:
- (i) Sundry debtors of K Ltd. include a debt of Rs 1,000 due by N Ltd.
 - (ii) B/R of N Ltd. include Rs 500 payable by K Ltd.
 - (iii) K Ltd. held 100 debenture of Rs 100 each in N Ltd. purchased at par.
 - (iv) Stock in trade of K Ltd. include good costing of Rs 5,000 purchased from N Ltd. in which later company made a profit of Rs 1,000.

Give necessary journal entries relating to adjustment in books.

OR

Difference between Amalgamation in the Nature of purchase & nature of merger.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. What is meant by profit prior to and post incorporation? Explain the method of ascertaining them.

OR

Following are the details relating to Balance sheet of a company:

2,000 8% redeemable preference shares of Rs. 100 each fully paid up , 40,000 Equity shares of Rs 10 each fully paid up

P&L credit Balance Rs 2,30,000

Sundry creditors Rs 30,000

Sundry Assets Rs 6,40,000

Bank Balance Rs 2,20,000

It was decided by the company to redeem preference share at a premium of 5 % out of profits.

Give Journal entries to enter above transactions.

UNIT II

15. 2,000, 12% debenture of Rs 100 each are outstanding in the books of Karan Ltd. on 1st January 2022. During the year company purchased its own debentures from the open market as follow:
- 1st May 600 Debentures @ Rs 95 Ex-Interest
 - 1st August 400 Debenture @ Rs 98 Cum-Interest

Interest is payable on Debenture half yearly on 30th June and 31st December every year. You are required to give Journal entries assuming that the debentures, thus purchased will be retained as Investment.

OR

Explain SEBI guidelines for the protection of interest of debenture holders.

UNIT III

16. Write short notes on the following:

- (a) Inter-Company Balances (During)
- (b) Purchase consideration and its calculation.
- (c) Fraction share

OR

S Ltd. Sells its business to P Ltd., the later to take over the assets at book value and to pay trade liabilities in addition it is to pay Rs 1,000 towards redemption of its debentures at a premium of 10% and liquidation expenses Rs 400. The payment of purchase price is to be 2000 shares of Rs 10 each at an agreed price of Rs 12 per share and the balance in cash.

Balance Sheet of S Ltd.

Particulars	Note No.	Rs.
I. Equites and Liabilities		
1. Shareholders Funs:		
(a) Share Capital Rs. 10 each	-	30,000
(b) Reserves & Surplus	1	3,000
2. Long Term Liabilities:		
Debentures	-	10,000
3. Current Liabilities	2	24,500
Total		67,500
II. Assets:		
1. Non-current assets (Sunday)	-	51,000
2. Investments (Workmen compensation Fund)	-	1,000
3. Current Assets (Debentures)		15,500
Total		67,500

Notes:

1. Reserves & Surplus:	Rs.
P & L (Surplus)	2,000
W. C. Fund	1,000
	3,000
2. Current Liabilities:	
Bills Payable	4,500
Creditors	20,000
	24,500

Calculate Purchase consideration and pass necessary Journal entries in the books of P Ltd.

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2023-24

End Semester Examination (Nov. 2023)

Class : B.Com. Honours

Paper II :[COMH-302]: Management Accounting

Time : 2½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. What is the Scope of Management accounting?
2. What are the duties of a Management Accountant?
3. What are Accounting Principles?
4. What is contribution?
5. What do you understand by Limiting Factor?
6. Give Marginal Cost Equation.
7. What do you mean by Activity-Based Costing?
8. Briefly explain the objectives of target costing.
9. What is life cycle cost planning?
10. Why is life cycle costing used?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Discuss in detail the functions of management accounting. Explain the nature and scope of management accounting.

OR

“Management accounting is essentially a staffing function.” Explain this Statement.

UNIT II

12. “The technique of marginal costing can be vulnerable aid to management. “Discuss

OR

From the following Information Calculate:

- a) P/V Ratio.
- b) Break Even Point
- c) Margin of Safety

	Rs.
Total Sale	3,60,000
Selling Price (Per unit)	100
Variable Cost (Per unit)	50
Fixed Cost	1,00,000

UNIT III

13. What are the essential characteristics of a good report?

OR

How is ABC System developed? What are the main steps in developing an ABC system?

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. “Management accounting is financial Accounting belt at its elastic point.” How far do you agree with this statement?

OR

“Management accounting is nothing more than use of financial information for management purposes.” Explain its statement and clearly distinguish between financial accounting and management accounting.

UNIT II

15. From the following figures; Find the break-even point:

Selling price per ton Rs. 69.50, Total Fixed Expenses Rs.18.02 Lakhs, Variable Cost per Ton Rs. 35.50.

- a. What is the additional profit if selling price increased by 10% of existing price.
- b. Volume and BEP if selling price reduced by 15% of existing price

OR

There are two plant manufacturing the same products under one corporate management which decide to merge them. Following particulars are available regarding the two plants:

	Plant I	Plant II
Capacity Operation	100%	60%
Sales	Rs.6,00,00,000	Rs. 2,40,00,000
Variable costs	Rs.4,40,00,000	Rs. 1,80,00,000
Fixed Costs	Rs. 80,00,000	Rs. 40,00,000

You are required to calculate for the consideration of the board of directors-

- a) What would be the capacity of the merged plant to be operated for the purpose of break-even?
- b) What would be the profitability on working at 75% of the merged capacity?

UNIT III

16. What do you understand by the term “reporting to management”? Discuss briefly the matters that you would deal with while reporting the board of directors.

OR

What are the general steps in the target costing process? Give a brief introduction to the tools and techniques that make effective and efficient target costing possible?

--The End--

Sophia Girls' College (Autonomous)

Ajmer

Semester III – 2023-24

End Semester Examination (Nov. 2023)

Class : B.Com. Honours

Paper IV :[COMH-304]: Advanced Business Statistics

Time : 2½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Explain the meaning of association of Attributes.
2. A card is drawn at random out of 52 cards. What is the probability that card is a queen?
3. What is the application of Baye's Theorem?
4. What are the 3 types of theoretical frequency distribution commonly used in statistical analysis.
5. Write the formula of mean and Standard deviation in Binomial distribution.
6. What do you mean by Interpolation?
7. What are main the techniques of decision making under certainty?
8. Draw or Portray "Decision tree diagram".
9. What is expected value of perfect information?
10. What do you mean by Marginal Analysis Method?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Calculate the co-efficient of association from the class-frequencies for two attributes.
(A)=60 (B)=80 AB=48 α =40

OR

Explain the difference between-

- a. Simple and compound Event
- b. Mutually Exclusive and independent events.

UNIT II

12. State the important characteristics of Normal Probability Distribution.

OR

Annual premium charged by an insurance company for a policy of ₹1000 given in table. Calculate premium payable at the age of 26 years.

Age (Yr)	20	25	30	35	40
Premium (₹)	23	26	30	35	42

UNIT III

13. Explain various Methods useful for decision making under uncertainty.

OR

Write short Notes on:

- Expected opportunity loss criterion
- EMV Criterion.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Write short notes on:

- Consistency of data.
- Positive and negative Association.
- Class frequencies.
- Independence of Attributes.

OR

In a randomly selected leap year what is the probability that there are

- 53 Sundays
- 53 Sundays or 53 Mondays
- 53 Sundays or 53 Fridays in a year.

UNIT II

15. An aptitude test for selecting officers in a bank was conducted on 1000 candidates. The Average score is 42 and standard deviation of scores is 24. Assuming normal distribution for Scores find,

- The number of candidates whose score exceeds 60.
- The number of candidates whose score lie between 30 and 66.

OR

The value of X and Y are given below:

X	5	6	9	11
Y	12	13	14	16

Find the value of y when x=10 by using Lagrange's method.

UNIT III

16. A trader has 3 acts and 4 events. The payoff from the combination of acts & events are as follows.

Pay off Table

Events/Acts	A1	A2	A3
E1	10	-6	15
E2	18	20	11
E3	0	25	12
E4	12	-10	10

Which act should the trader choose on the basis of

- Maxi-Max Criterion
- Max-Min Criterion
- Mini-Max Regret Criterion

OR

A newspaper boy has following probability of selling a magazine

No. of Copies Sold	10	11	12	13	14
Probability	0.10	0.15	0.20	0.25	0.30

Cost of copy is ₹1.50 and selling price is ₹2. He cannot return the unsold copies. How Many copies should he order? Also find EVPI.

--The End--

Sophia Girls' College (Autonomous)
Ajmer
Semester III – 2023-24
End Semester Examination (Nov. 2023)
Class : B.Com. Honours
Paper VI :[COMH - 306] : Money and Banking

Time : 2½ Hrs.

M.M: 70 Marks

Section A

[10 Marks]

*Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions.
Each question is of one mark.*

I. Answer the following questions.

1. Define Money.
2. What do you mean by paper currency standard?
3. Write Fisher's Equation.
4. Define Commercial Banks.
5. Write two objectives of Regional Rural Banks.
6. What is credit creation?
7. Give any two restrictive functions of Reserve Bank of India.
8. What is plastic money?
9. What is Development Bank?
10. What do you understand by Loan Interest Rate?

Section B

[15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Explain the functions of Money.

OR

What is the classification of money?

UNIT II

12. Write down the objectives of SBI.

OR

Discuss the Function co-operative Banks.

UNIT III

13. Write a short note on SIDBI?

OR

Discuss the role of the Central Bank in Modern economy.

Section C

[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. What is meant by Money supply? Explain in detail various components & Determinants of money supply?

OR

Describe the Quantity theory of money.

UNIT II

15. Describe the functions of Commercial Banks and how can these banks be useful in the economic development of a country.

OR

Give the main provisions of Banking Regulation Act 1949.

UNIT III

16. Explain the functions and working of Reserve Bank of India?

OR

Give main sources of differences in rate of Interest. Discuss the market oriented interest rates?

--The End--