

OPEN BOOK EXAM

SET A

Business Organisation & Management

BCOM/CBCS -1 semester

Unique Code-52411102

**Max Marks-75
hours**

Max Time-3

Attempt any four questions. All questions carry equal marks.

- 1) Coordination is the orderly arrangement of group efforts to provide unity of action in the pursuit of a common purpose.”In the light of this statement, explain the nature of coordination.Also explain the techniques of effective coordination.
- 2) Explain the concept and features of Brick and Click business. Elaborate the problems related to e- business. Mention the steps that should be taken to deal with security problems.
- 3) “Business is an open system “. Comment upon this statement and discuss the nature of interaction between a business system and its environment.
- 4) Decision -making is the vehicle for carrying workload and discharging the managerial responsibilities “. Elucidate the statement and examine the significance and process of rational decision making in management.
- 5) How can budgets be used for ensuring effective managerial control in a large multiplant enterprise? What is budgetary control? How are budget used in controlling and what are the limitations .
- 6) Explain the concept of diversity and inclusion as a Top to Bottom Strategy. How does inclusion supplement workforce diversity. What is it’s impact on the organisation

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विद्यार्थियों के लिए निर्देश

1. इस प्रश्न पत्र में कुल छह प्रश्न दिए गए हैं। इनमें से किन्हीं 4 प्रश्नों के उत्तर लिखें। सभी प्रश्नों के अंक समान हैं।
 2. आप दिए गए प्रश्नों के उत्तर अंग्रेजी या हिन्दी में लिख सकते हैं; लेकिन ध्यान रहे कि पूरे पेपर में एक ही माध्यम में उत्तर देने होंगे।
- प्र0.1. “समन्वय एक सामान्य और साझा उद्देश्य की खोज में की गयी कार्रवाई की एकता प्रदान करने के लिए समूह के प्रयासों की एक क्रमबद्ध व्यवस्था है।” इस कथन के प्रकाश में, समन्वय की प्रकृति की व्याख्या करें। इसके अलावा प्रभावी समन्वय की तकनीकों की व्याख्या करें और उनके बारे में समझाइये।
- प्र0.2. ब्रिक एंड क्लिक बिजनेस की अवधारणा और विशेषताएं बताईये। ई-व्यवसाय से जुड़ी और संबंधित समस्याओं को विस्तारपूर्वक समझाईये। सुरक्षा समस्याओं से निपटने के लिए उठाए जाने वाले कदमों का उल्लेख कीजिए।
- प्र0.3. “व्यापार एक खुली प्रणाली है”। इस कथन पर टिप्पणी कीजिए और एक व्यापार प्रणाली और उसके वातावरण के बीच आपसी बातचीत की प्रकृति पर चर्चा कीजिए।
- प्र0.4. “निर्णय लेना किसी काम का बोझ उठाने और प्रबंधकीय जिम्मेदारियों का निर्वहन करने माध्यम होता है”। इस कथन को स्पष्ट कीजिए और प्रबंधन में तर्कसंगत निर्णय लेने के महत्व और प्रक्रिया की जांच कीजिए।
- प्र0.5. बड़े मल्टीप्लांट उद्यम में प्रभावी प्रबंधकीय नियंत्रण को सुनिश्चित करने के लिए बजट का उपयोग कैसे किया जा सकता है? बजटीय नियंत्रण से आप क्या समझते हैं? बजट को एक नियंत्रक के रूप में कैसे उपयोग किया जाता है और इसकी क्या सीमाएँ होती हैं?
- प्र0.6. विविधता और समावेश की अवधारणा को शीर्ष से नीचे की कार्यनीति के रूप में समझाइए। पूरक कार्यबल विविधता को कैसे शामिल किया जाता है। संगठन पर इसका क्या प्रभाव पड़ता है?

Serial Number :

Unique Paper Code : 52031105

Name of the course : B.Com (Programme)

Name of the paper : English Fluency

Semester : I

Maximum Marks : 75

Time limit : 3+1 (one hour reserved for downloading of question paper, scanning and uploading of answer sheets)

Students will attempt any **THREE** questions.

All questions carry equal marks. (25 each)

Q.1 Comprehension:

Change in climate may be due to natural internal processes or external factors, due to persistent changes in the composition of the atmosphere, or in land use brought by humans. Short-term fluctuations like El Nino, represent variation in climate for short temporary periods. On a longer time scale, changes in ocean heat circulation patterns may result in a stronger impact on climate. Variations in Earth's orbit lead to differences in the distribution of sunlight reaching the Earth in different seasons and at different places on Earth. The solar intensity is also known to affect global climate.

Anthropogenic factors relate to human activities which include burning of fossil fuels, ozone depleting causes, and deforestation. These could lead to impact on freshwater availability, oceanic acidification, food production, flooding of coastal areas and increased number of water borne diseases associated with extreme weather events.

Glaciers are one of the most sensitive indicators of climate change. Their size is determined by the input of snow and their melting output. Due to rising global temperatures, their size shrinks, leading to escalation of sea levels. The ice on Arctic ocean is also melting rapidly, which is another proof of climate change.

Due to climate change, the distribution and density of vegetation may also be affected. The increase in temperature will lead to early onset of flowering and fruiting, which will affect the life cycles of animals dependent on them. One example is the destruction of rain forests of Europe and America, 300 million years ago. These forests fragmented into isolated 'islands', leading to the extinction of many plant and animal species.

a. Based on your reading of the paragraph, state whether the following are true or false (5*2=10 marks)

- i. Anthropogenic factors are human-made.
- ii. Glaciers are the most unimportant indicators of climate change.
- iii. Climate change alters the life cycles of plants and animals.
- iv. In the long term, changes in ocean heat circulation patterns leave no impact on climate.
- v. Rain forests in Europe and America were destroyed by climate change 300 million years ago.

b. Write notes on the above passage using headings and sub-headings as well as recognizable abbreviations wherever necessary. (15 marks)

Q.2. Write an interview of a famous female sportsperson on her receiving the Arjun award. The interview should be informative and inspiring. (25 marks)

Q.3. a. You spent the whole semester without meeting your classmates and teachers. Write about your thoughts and feelings on this in your Diary.
(25 marks)

Q.4 a. You applied to have one of your exam papers re-evaluated, and unexpectedly got less marks than before. Write an RTI to get the relevant information about your answer script and its evaluation.
(25 marks)

Q. 5. Write a CV, along with a covering letter, in response to the following advertisement:

"Applications are invited for a summer training program on Leadership and Management, organized by IIM Ahmedabad. Limited seats. Students with a good academic background and communication skills can send their updated CV."
(15+10 marks)

Q. 6. a. Write a Facebook post to invite participants for an online music competition being organized by your college music society.
(15 marks)

b. Edit and rewrite the passage given below using suitable punctuation marks:

janie helped her father roast hot dogs on the campfire first she put a hot dog on a long stick next she held the stick so the hot dog was just above the fire. (10 marks)



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UPC: 52031104

Name of the course: B.Com. Programme (LOCF)

Name of the paper: English Language Through Literature

Semester: 1

Marks: 75

Time limit: 3+1 (one hour reserved for downloading of question paper, scanning and uploading of answer sheets)

The paper contains 3 unseen passages. Each passage has two questions based on it.

.Students will **attempt any THREE** out of SIX questions.

All questions carry equal marks. (3*25 = 75 marks)

Passage 1: [639 words]

To truly understand a judge, you must understand the riddle of the scales; one side heaped high with hope, the other side holding apprehension. When the scales dip, bright optimism turns into silent panic. When a person looks at himself, he is likely to misjudge what he finds. He sees only his intentions. Most people have good intentions and hence conclude that whatever they are doing is good. It is difficult for an individual to objectively judge his actions, which may be, and often are, contradictory to his good intentions. Most people come to work with the intention of doing it. Many of them do their work in a manner they find convenient and leave for home in the evening with a sense of satisfaction. They do not evaluate their performance, only their intentions. It is assumed that because an individual has worked with the intention of finishing his work in time, if delays occurred, they were due to reasons beyond his control. He had no intention of causing the delay. But if his action or inaction caused that delay, was it not intentional? Looking back on my days as a young scientist, I am aware that one of the most constant and powerful urges I experienced was my desire to be more than what I was at that moment. I desired to feel more, learn more, express more. I desired to grow, improve, purify, expand. I never used any outside influence to advance my career. All I had was the inner urge to seek more within myself. The key to my motivation has always been to look at how far I had still to go rather than how far I had come. After all, what is life but a mixture of unsolved problems, ambiguous victories, and amorphous defeats? The trouble is that we often merely analyse life instead of dealing with it. People dissect their failures for causes and effects, but seldom deal with them and gain experience to master them and thereby avoid their recurrence. This is my belief: that through difficulties and problems God gives us the opportunity to grow. So when

your hopes and dreams and goals are dashed, search among the wreckage, you may find a golden opportunity hidden in the ruins. To motivate people to enhance their performance and deal with depression is always a challenge for a leader. I have observed an analogy between a force field equilibrium and resistance to change in organizations. Let us imagine change to be a coiled spring in a field of opposing forces, such that some forces support change and others resist it. By increasing the supportive forces such as supervisory pressure, prospects of career growth and monetary benefits or decreasing the resisting forces such as group norms, social rewards, and work avoidance, the situation can be directed towards the desired result— but for a short time only, and that too only to a certain extent. After a while the resisting forces push back with greater force as they are compressed even more tightly. Therefore, a better approach would be to decrease the resisting force in such a manner that there is no concomitant increase in the supporting forces. In this way, less energy will be needed to bring about and maintain change.

The result of the forces I mentioned above, is motive. It is a force which is internal to the individual and forms the basis of his behaviour in the work environment. In my experience, most people possess a strong inner drive for growth, competence, and self- actualization. The problem, however, has been the lack of a work environment that stimulates and permits them to give full expression to this drive. Leaders can create a high productivity level by providing the appropriate organizational structure and job design, and by acknowledging and appreciating hard work.

Questions 1 and 2 are based on passage 1.

1. This question has two subparts, A+B. Both have to be answered:

A. What is the author's key to motivation? List the difficulties that people face in achieving their full potential at work? Answer in 250-300 words. (10 marks)

B. The author has been asked to write a recommendation letter for a young scientist. Based on your reading of the passage, what qualities would he highlight? Write (in 350-500 words) a letter of recommendation for this candidate. (15 marks)

2. This question has two subparts, A+B. Both have to be answered:

A. What does the narrator mean by “through difficulties and problems God gives us the opportunity to grow”. Explain in 250-300 words. (10 marks)

B. Imagine the narrator is addressing one of his demotivated team members. As a leader, how would he encourage him to overcome his problems and work efficiently? Write at least 10 turns of dialogue between the two in 350-500 words. (15 marks)

Passage 2:

Dot

My neighbours quarrel
over a strip of land
that runs between
their ancestral plots;
it's just wide enough and
long enough to dig
a good deep ditch
to drain the poisons
that have festered
for ages between them,
but not nearly enough
to bury them, end on end.

It makes me wonder;
if we claim to own
the land we live on
down to the centre of
the earth, which after all
is just a pinpoint dot—
who owns that dot?

And who owns the rain
we drink, and who
the air we breathe?

Can you or I or
 that millionaire buy
 a ray of light,
 the evening's cool,
 the moonlight's mystery?
 Who has the right
 to sicken a child
 to hurl a stone
 at my neighbour's cat?

Questions 3 and 4 are based on passage 2.

3. This question has two subparts, A+B. Both have to be answered:

A. What is the message of the poem? What examples does the poet cite to convey his main idea? Explain in 250-300 words. (10 marks)

B. Imagine you are a mediator between the two quarrelling parties trying to settle their dispute. In about 350-500 words, write 10 turns of dialogue where you as the mediator make an attempt to amicably settle the quarrel by giving both parties a chance to voice their grievances and arrive at a solution. (15 marks)

4. This question has two subparts, A+B. Both have to be answered:

A. In the poem, the poet begins with a quarrel between two neighbours over a “strip of land between their ancestral plots”. Why does the poet think that such disputes are meaningless? Explain in 250-300 words. (10 marks)

B. Imagine that you are a news reporter covering the quarrel between the two neighbours. Write a news report in about 350-500 words. (15 marks)

Passage 3: [647 words]

After Abhay left, Tara remained lost in thought. It was odd that he had forgotten her request – her reasonable request – about the mint chocolate. Abhay had a good memory. But then he was always so preoccupied. And hardly ever at home.

And in between these two thoughts, sequences in a chain, suspicion pounced and bent the links in another direction. Within a matter of seconds, Tara was convinced she had found the clue to much of Abhay's behavior. Could it be, could it be that what she had read about in her college days, could it be that the Other Woman had appeared in her life as well. She made up her mind to spy on him. The results were predictable.

After she had gone through the gamut of emotions ranging from shock, confusion, despair, anger and resentment, she toyed with the idea of knocking her brains out. To help reach a conclusion she automatically went to the fridge to take out her chocolates. She needed consolation. Absent-mindedly she bit into one. It tasted like sawdust. She bit into it again and gagged. This was the only pleasure she had in her life. What was happening to it? She quickly put the chocolate back into the fridge and closed the door. Nausea overcame her, and she barely made it to the bathroom.

She never ate another piece of chocolate again. Every time she looked at the dark shining pieces glistening invitingly at her, she saw Abhay's eyes sunk in them, tempting her to bite into a piece and get fat.

She lost weight. The feeling of nausea she had about chocolate helped put her off eating. She grew thinner, thinner than she had been in years. From saris she moved to salwar-kameez. She looked younger. She felt more alert and alive than she had for a long time. She began to think about strategies.

She must win him back, she thought. She decided to join cooking classes. The way to a man's heart was through his stomach. Abhay hardly ate at home. But now... She must cook. She would be the source of all things delectable.

Tara joined Mrs. Singhal's Cooking Classes, which guaranteed mastery of Cordon Bleu, Continental, Chinese and Indian cuisines in just a year. Tara discovered in herself a light hand, and a flair for improvisation. Her teacher praised her too, and that helped. No one had ever praised her learning anything in her life — academics was out of the question, and even her dancing and singing teachers had felt that she needed to apply herself more.

Tara dived into the experience like a duck into water... She experienced the joys of putting before a husband – however errant – things he could not resist. He became quite greedy and demanding, entertaining small numbers of friends more often at home.

Imperceptibly Abhay began to put on weight. Tara could see for herself the fruit of her labours, and her sense of power grew. New thoughts began to enter her head. She increased the cream in her desserts and began putting more cheese in the Italian dishes. Abhay's clothes did not fit him anymore. He began to talk seriously of dieting.

At this point Tara looked him over speculatively. In her mind's eye she saw him as she herself had once been. "You waddle," he had said at the beginning of the story, and she, predictably female, had replied in pain, "I do not." Now she wanted him to waddle, though her position might not allow her to rub his nose in the fact as he had done hers.

When Abhay's affair broke up, a certain moroseness tinged and deepened the yellow of his already saturnine complexion. For consolation he turned to serious eating. He listened to music, he drank, and he demanded hot and spicy tit-bits from Tara's ever fertile kitchen.

Q. 5. This question has two subparts, A+B. Both have to be answered:

A. 'The way to a man's heart was through his stomach.' Do you think this holds true in Tara and Abhay's story? What role does food play in Tara's life? Give a reasoned answer in 250-300 words quoting words or phrases from the passage that allow you to draw your conclusion. (10 marks)

B. Tara writes a letter to her college friend recommending Mrs. Singhal's Cooking Classes and describing how they changed her life. Write the letter in about 350-500 words. (15 marks)

Q. 6. This question has two subparts, A+B. Both have to be answered:

A. Tara, who was once teased for being 'fat' by her husband, takes 'revenge' on her cheating husband through her cooking. Would you describe the narrative point-of-view as merely comic or ironic? Discuss in about 250-300 words citing examples from the passage. (10 marks)

B. What do you think happens in Tara's and Abhay's marriage eventually? Continue the short story extract towards a fitting conclusion. Answer in about 350-500 words. (15 marks)



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Unique Paper Code: **52031106**

Name of the Paper: **English Proficiency**

Name of the Course: **B. Com. (Prog.)**

Semester: **I**

Duration: **3 Hours**

Maximum Marks: **75**

Time limit: **3 + 1** hours (1 hour is reserved for the downloading of the question paper and scanning and uploading the answer sheets)

INSTRUCTIONS:

This question paper contains six questions.

Each question carries equal marks (25 marks).

Attempt any **THREE** questions.

Attempt **BOTH PARTS** of each question that you choose to answer.

Q. 1. Read the passage given below and answer the questions that follow:

1. After a long day out in the burning hot sun at Nizamuddin railway station, having checked out every bit of garbage disposed of trains, a group of rag-pickers gathered for a chat in a rain-swept shelter. This was no regular gathering for them. It was a Mother's Day gathering.

2. Most children had never heard the word but grew emotional once they got to know what the day signified. Gifts for their mothers ranged from promises of not running away, to earning enough to assure their mothers of some comfort some day.

3. When it came to actual celebrations for the day, a group of boys at the centre run by Chetna, an NGO, near the station, surrounded Manjula Rai. Some even pulled her hair and the undisciplined ones calmed down after a serious look from her. For many boys and girls, this 47-year old social worker is a face recognized as a help at hand. For quite a few of them, Manjula is the 'mother' who influences them.

4. When they settled down to talk, the children, at Chetna, related their dreams with careful purpose. Vikas Kumar, who felt shy to pronounce the word Mother's Day, said he was determined to secure some day, quality life for his mother, who was a domestic worker. His promise to his mother on Mother's Day was to take out his mother from a rented house and to give her a home with a better life, some day.

5. Vikas left school when he was just 9, but is now a motivator for other boys to break free of rag-picking and study through the Open School System. Today, Vikas, who is a Class VII student, is the pride of the Centre and Manjula has been a part of his journey all through. She has been convincing the parents of these children to understand their evolution from being a child labourer to a teenager who can learn skills for a better life.

6. Aslam for instance, who giggled as the boys tried to pronounce Mother's Day, knew the words 'Mom' and 'Dad' having watched T.V. serials and Hindi films. According to him: "I keep running away from home and fight with my Mom. But on Mother's Day, when I go back, I will not fight but stay with her." The upsetting life stories related by these children become a self-explanation for their violent behaviour and their suppressed feelings.

(A) On the basis of the above passage, decide if the following statements are true or false:

(5*2=10 marks)

(i) It was not a hot day.

- (ii) The children wanted to earn enough to make the lives of their mothers comfortable.
- (iii) Manjula Rai was a mother-figure for all the rag-pickers.
- (iv) Rag-pickers cannot study through the Open School System.
- (v) Rag-picking boys very often had run away from their homes.

(B) On the basis of the given passage, answer the following questions in brief **(30-40 words each)**, in your own words as far as possible: **(5*3=15 marks)**

(C)

- (i) What was special about Mother's Day at the rain-swept shelter?
- (ii) What were the rag-pickers' reactions about Mother's Day?
- (iii) How did the children celebrate the day at the Chetna premises?
- (iv) Why is Vikas' case inspiring for the rag-pickers?
- (v) What did Aslam want to do for his mother?

Q.2. Read the passage given below and answer the questions that follow:

"Something is coming uphill," said Mother Wolf, twitching one ear. "Get ready." The bushes rustled a little in the thicket and father Wolf dropped on his haunches under him, ready for his leap. Then, if you had been watching, you would have seen the most wonderful tiling in the world—the wolf checked in mid-spring. He made his leap before he saw what he was jumping at, and then he tried to stop himself. The result was that he had shot up straight into the air for four or five feet, landing almost where he had left the ground. "Man!" he snapped. "A man's cub. Look."

Directly in front of him, holding on a low branch, stood a naked brown baby who could just walk—as soft and as dimpled a little atom as ever came to a wolf's cave at night. He looked up into Father Wolf's face and laughed. "Is that a man's cub?" said Mother Wolf. "I have never seen one. Bring it here. How little! How naked! How bold!" she said softly. The baby was pushing his way between the cubs to get close to the warm hide. "Aha! He is taking his meal with the others. And so this is a man's cub. Now, was there ever a wolf that could boast of a man's cub among her children?"

"I have heard now and again of such a thing, but never in our pack or in my time," said Father Wolf. "He is altogether without hair, and I could kill him with a touch of my foot. But see, he looks up and is not afraid." The moonlight was blocked out of the mouth of the cave, for Shere Khan's great square head and shoulders were thrust into the entrance. Tabaqui, behind him, was squeaking: "My lord, my lord, it went in here!"

"Shere Khan does us great honour," said Father Wolf, but his eyes were very angry. "What does Share Khan need?"

"My quarry. A man's cub went this way," said Shere Khan. "Its parents have run off. Give it to me."

(A) On the basis of the above passage, decide if the following statements are true or false:

(5*2=10 marks)

- (i) The Father Wolf jumped in the air and stopped himself.
- (ii) Both the Mother and Father Wolf had never seen a man's cub before.
- (iii) The man's cub had a lot of hair on his body.
- (iv) The man's cub was not afraid.
- (v) Shere Khan did not want the man's cub.

(B) On the basis of the given passage, answer the following questions in brief **(30-40 words each)**, in your own words as far as possible: **(5*3=15 marks)**

- (i) Why did Father Wolf drop on his haunches?
- (ii) Why did he stop in the middle of his jump?
- (iii) What did a man's cub look like?
- (iv) What did it do to keep itself warm?
- (v) Why did Shere Khan want the man's cub?

Q. 3. Fill in the blanks with the correct word from the brackets:

(1*10= 10 marks)

- (i) The rabbit is a ---- (small/ large) animal.
- (ii) It is very difficult to cut fruits with a ---- (sharp/ blunt) knife.
- (iii) A --- (hot/ cold) wind is blowing.
- (iv) The children were --- (able/ unable) to complete the task
- (v) Why should you be ---- (present/ absent) on such an important day of your life?
- (vi) It is --- (bright/ dull) day.
- (vii) As a TV star, he mostly wears --- (bright/ dull) clothes.
- (viii) This dress is quite --- (ugly/ beautiful).
- (xi) She always comes --- (first/ last) in class.
- (x) You should not --- (forget/ remember) the rules of grammar.

(B) Fill in the blanks with the correct word from the brackets:

(1*15= 15 marks)

- (i) He cannot find his --- (right/ write) shoe.
- (ii) In school --- (there/ their) is a playground.
- (iii) My grandmother's eye --- (site/ sight) has gone --- (weak/ week).
- (iv) I cannot --- (here/ hear) what she is saying.
- (v) The children have been playing --- (too/ two).
- (vi) The interview lasted for an ---- (our/ hour).
- (vii) Please --- (pray/ prey) for me.
- (viii) --- (Led/ lead) is a heavy metal
- (ix) I have not --- (red/ read) the book till now.
- (x) There is a --- (hole/ whole) in the bucket.
- (xi) It took a long time for him to --- (heal/ heel).
- (xii) She is very --- (dear/ deer) to me.
- (xiii) This dog has no --- (tale/ tail).
- (xiv) The girl learnt to ---- (right/ write) at a very young age.

Q. 4. (A) Fill in the blanks by choosing a suitable article (*a / an / the*): **(1*10= 10 marks)**

Example: I borrowed *a* pencil from her.

- (i) I went to see --- a movie with my friends.
- (ii) --- little girl did not have anywhere to go.
- (iii) My friends have gone on --- picnic.
- (iv) He is --- obedient son.
- (v) She teaches in --- college.
- (vi) He gave --- beautiful gift to his wife.
- (vii) --- Sitar is a string instrument.
- (viii) Grandmother narrated ----- interesting story to the children.
- (ix) I saw --- one rupee coin lying on the ground.
- (x) I saw --- accident on the road.

(B) Complete the following sentences by selecting the correct tense/ verb form from those given in brackets after each blank: (1*15=15 marks)

Example: Sunil is (am / was) a good boy.

- (i) Water --- (boil) at 100°C.
- (ii) Someone --- (knock) at the door.
- (iii) Good children --- (obey) their elders.
- (iv) I --- (receive) your letter yesterday.
- (v) My father --- (leave) for Mumbai yesterday.
- (vi) The child --- (cry) because it cannot find its mother.
- (vii) My mother --- (teach) in a college.
- (viii) He --- (go) to Shimla tomorrow..
- (ix) I --- (have listening/ was listening) to the radio on my way to work.
- (x) She --- (is living/ has been living) in this house for two years.
- (xi) We --- (doing/ do) a lot of volunteer work.
- (xii) I do not --- (see/ seeing) my friends anymore.
- (xiv) They --- (visit/ had visited) their family in the last year.
- (xv) Deepak --- (write) a letter to his father.

Q. 5. (A) Write a **paragraph** in about **100 words** about the holiday you went to with your family. You can write about where you went, who you went with, how you went and whether you liked the holiday.
10 marks

(B) Match the words with their meanings:

15 marks

Column A	Column B
1. Homesick	(i) Not very caring
2. Appreciate	(ii) Welcome change
3. Thoughtless	(iii) Workout
4. Relief	(iv) Wanting to go home
5. Exercise	(v) Understand the problems
6. Daydream	(vi) Move ahead
7. Breakdown	(vii) Making a long journey on foot
8. Proceed	(viii) A dangerous but exciting activity
9. Hiking	(ix) A short visit

10. Appointment	(x) Think about pleasant things, forget about the present
11. Adventure	(xi) A dry land that get little rain
12. Trip	(xii) To be afraid to do something
13. Desert	(xiii) High hilly area
14. Get cold feet	(xiv) A set time to meet
15. Mountain	(xv) When a machine or a vehicle stops

Q. 6. (A) Write a **paragraph** in about **100 words** about your visit to your grandparents' house after lockdown. You can write about how you felt about going, how your grandparents felt about your visit and how you all spent your time together.
10 marks

(B) Who is speaking to whom: Make the best match of the spoken comments / expressions given in Column A with the participants given in Column B. The first one is done for you below the given table.
15 marks

Column A	Column B
1. The boys in my class are very naughty.	(a) Principal to teachers
2. How have you been all these years?	(b) Dentist to patient
3. How can I help you?	(c) Teacher to students
4. In which tooth are you experiencing pain?	(d) Receptionist to a visitor
5. You must come to the class with your assignments tomorrow.	(e) One teacher to another
6. The girls have done better than boys in the exams.	(f) One friend to another
7. I have only hundred rupee note.	(g) Boyfriend to girlfriend
8. You can collect your report tomorrow.	(h) Doctor to patient
9. Learn to behave properly.	(i) Security guard to gatekeeper
10 I would like to examine you properly.	(j) One boy to another
11 Close the gate after the car passes.	(k) Cashier to customer
12 I will try and fix your car by tomorrow.	(l) Mother to son

13	I am very tired.	m)	Wife to husband
14	My friends are going on a holiday.	(n)	Lab assistant to patient.
15	We must learn to respect girls.	(o)	Parent to a child
16	Let us go out and watch a movie.	(p)	Mechanic to customer

Example:

	Comment [Column A]	Spoken by, to [Column B]
1.	The boys in my class are very naughty.	(e) One teacher to another



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1. इस प्रश्न पत्र में दो भाग हैं: भाग क और भाग ख।
2. भाग क उन विद्यार्थियों के लिए है जिन्होंने प्रैक्टिकल के साथ वित्तीय लेखांकन को चुना है और इसके लिए निर्धारित समय 2 घंटे 30 मिनट का है। यदि विद्यार्थी ने प्रैक्टिकल के साथ वित्तीय लेखांकन को चुना है, तो उत्तर पुस्तिका के शीर्ष पर भाग क लिखें।
3. भाग क + भाग ख उन विद्यार्थियों के लिए हैं जिन्होंने प्रैक्टिकल के बिना वित्तीय लेखांकन को चुना है और इसके लिए निर्धारित समय 3 घंटे का है। यदि विद्यार्थी ने प्रैक्टिकल के बिना वित्तीय लेखांकन को चुना है, तो उत्तर पुस्तिका के शीर्ष पर भाग क + भाग ख लिखें।
4. उत्तर अंग्रेजी या हिन्दी में लिखे जा सकते हैं लेकिन पूरे प्रश्न पत्र में एक ही माध्यम का उपयोग करें।
5. समान्य कैलकुलेटर का उपयोग करने की अनुमति है।
6. वर्किंग नोट को उत्तर का हिस्सा बनाना चाहिए।
7. थयरी आधारित प्रश्नों के उत्तर संक्षिप्त और बिंदुवार होने चाहिए।

भाग क [दिए गए पांच प्रश्नों में से कोई तीन प्रश्नों का उत्तर दीजिए]

1(क) कारण सहित बताएं कि निम्नलिखित कथन सत्य हैं या असत्य (वैध कारण के बिना एक भी अंक नहीं दिया जाएगा) : [2 x 5 =10 अंक]

- (i) मूल्यहास की विधि में परिवर्तन को इकाई की लेखा नीति में परिवर्तन माना जाता है।
- (ii) मूल्यहास गैर-नकदी और गैर-परिचालन व्यय है जो लाभ/हानि होने की स्थिति में प्रदान किया जाना है।
- (iii) शुद्ध लाभ उच्च नकदी बकाया राशि को दर्शाता है और शुद्ध हानि कम शुद्ध मूल्य को दर्शाती है।
- (iv) आकस्मिक देयता एक प्रकार की निर्धारित देयता है लेकिन इसकी राशि और नियत तारीख अनिश्चित है।
- (v) मूलभूत पूर्वधारणाओं को हमेशा वित्तीय विवरणों में बताया जाना आवश्यक होता है।

(ख) प्रासंगिक लेखांकन पूर्वधारणा या सिद्धांत की व्याख्या करें जो पूर्ण प्रकटीकरण सिद्धांत का अपवाद है। [5 अंक]

(ग) तरलता आदेश और स्थायित्व आदेश के बीच अंतर क्या है। [3.33 अंक]

2. वायु क्लब आपको 31 मार्च, 2020 को समाप्त हुए वर्ष के लिए निम्नलिखित जानकारी प्रदान करता है:

प्राप्तियां	₹	भुगतान	₹
बैंक में बकाया शेष से (पासबुक के अनुसार)	14,68,600	किराये के लिए (वर्ष 2018-2019 के लिए ₹ 30,000 सहित)	1,20,000
प्रवेश शुल्क से: (वर्ष 2018-2019 के लिए ₹ 20,000 सहित)	1,20,000	30 जून, 2020 को समाप्त हुए वर्ष के लिए बीमा प्रीमियम के लिए	12,000
जीवन बीमा सदस्यता सव्सक्रिप्शन से	4,00,000	टूर्नामेंट खर्च के लिए	2,40,000
सव्सक्रिप्शन से (वर्ष 2018-2019 के लिए ₹ 17,000 और वर्ष 2020-2021 के लिए ₹ 10,400 सहित)	2,97,800	भवन निर्माण पर व्यय के लिए	4,00,000
सामान्य दान और पैतृक संपत्ति से	2,40,000	खेल सामग्री के आपूर्तिकर्ता के लिए	88,000
टूर्नामेंट के लिए दान से	56,000	खेल सामग्री की खरीद के लिए	20,000
टूर्नामेंट की टिकट बिक्री से प्राप्तियों से	2,20,000	समाचारपत्रों और पत्रिकाओं की खरीद के लिए से (किताबों के लिए ₹ 38,000 सहित)	58,000
भवन के लिए दान से	5,60,000	खेल उपकरणों की खरीद के लिए (1.10.2019 को)	1,20,000
निवेश पर 8% के ब्याज से	4,800	8% के निवेशों के लिए (1.10.2019 को किए गए)	2,40,000
पुरानी खेल सामग्री की बिक्री से (वही-मूल्य ₹ 1,000)	200	किराये और कर के लिए	6,000
1.4.2019 को पुराने खेल उपकरणों की बिक्री से (वही-मूल्य ₹ 24,000)	16,800	टेलिफोन प्रभारों के लिए	30,000

पुराने समाचारपत्रों और पत्रिकाओं की बिक्री से	3,600	मानदेय के लिए	24,000
लॉकर के किराये से (वर्ष 2018-2019 के लिए ₹ 12,000 सहित)	1,00,000	कांच की कटलेरी आदि के लिए	20,000
		बैंक बकाया शेष से (पासबुक के अनुसार)	21,09,800
	34,87,800		34,87,800

अतिरिक्त जानकारी:

विवरण	1.4.2019 को ₹	31.3.2020 को ₹
बकाया सब्सक्रिप्शन	19,000	12,800
अग्रिम सब्सक्रिप्शन	5,600	?
खेल सामग्री के आपूर्तिकर्ताओं को बकाया शेष	30,000	18,000
खेल सामग्री के आपूर्तिकर्ताओं को अग्रिम राशि	10,000	6,000
खेल सामग्री का भंडार	30,000	3,000
टुर्नामेंट निधि	24,000	?
भवन निधि	4,40,000	?
टुर्नामेंट खर्च के लिए जारी लेकिन प्रस्तुत नहीं किए गए चेक	54,000	1,34,000
कांच की कटलेरी आदि	40,000	?

पिछले वर्ष और वर्तमान वर्ष के लिए 200 रुपये की वार्षिक सदस्यता का भुगतान किए बिना तीन सदस्यों की मृत्यु हो गई। खेल सामग्रियों की नकद खरीद कुल खरीद का 20% थी। खेल उपकरणों को 31.3.2020 @10% वार्षिक आधार पर अवमूल्यन करें, दरों और करों का अग्रिम भुगतान निम्नलिखित गत 31 जनवरी को किया गया, वार्षिक शुल्क ₹ 6,000 था।

टेलीफोन के लिए एक चौथाई शुल्क बकाया है, अर्जित राशि ₹ 6,000 है। प्रत्येक तिमाही के लिए शुल्क समान है। कांच की कटलेरी आदि के मूल्य का 1/5 खरीद के वर्ष में और शेष 1/2 को अगले दो वर्षों में प्रतिवर्ष बट्टे खाते में डाला जाना है। 1.4.2019 की स्थिति के अनुसार कांच की कटलेरी आदि के स्टॉक में से आधा साल पुराना था और दूसरा हिस्सा दो साल पुराना था।

आवश्यकता: 31 मार्च, 2020 को समाप्त हुए वर्ष के लिए आय और व्यय लेखा तैयार करें। [18.33 अंक]

3. 01.7.2016 को, एक्स ने 20,00,000 रुपये में वाई से 5 मशीनें खरीदी। भुगतान किया जाना था- 20% अग्रिम और शेष ₹ 5,00,000 की चार वार्षिक समान किस्तों में प्रत्येक वर्ष के अंत में भुगतान किया जाना था। एक्स, मूल लागत पर 20% प्रति की दर से मूल्यह्रास बट्टे खाते में डालता है। एक्स द्वारा तीसरी किस्त का भुगतान नहीं किए जाने पर, वाई एक्स को ई-मेल करता है कि 01.04.2020 को वह 3 मशीनों को वापिस ले लेगा और निम्नलिखित में से किसी के लिए ऋण की अनुमति देगा:

- डब्ल्यूडीवी आधार पर 40 प्रतिशत वार्षिक मूल्यह्रास के आधार पर मशीनों का मूल्य।
- 3 मशीनों के लिए भुगतान की गई राशि में से 50 प्रतिशत कम करके।

एक्स ने कहा कि ठीक है। वाई 01.04.2020 के ई-मेल के अनुसार मशीनों को वापिस ले लेता है। वाई ने इन मशीनों की मरम्मत पर ₹ 12,000 खर्च करता है और 30 जून 2020 को इनमें से एक मशीन को ₹ 1,40,000 में बेच देता है। एक्स वित्तीय वर्ष को अपने लेखांकन वर्ष के रूप लेता है।

आवश्यकता: एक्स के बही खाते में मशीनरी खाता और विक्रेता का किराया खाता और वाई के बही खाते क्रेता का किराया खाता और माल पुनः प्राप्ति खाता तैयार करें। इसके अलावा 31 मार्च, 2020 को एक्स की बैलेंस शीट में किराया खरीद से संबंधित मदों को दिखाएं। [4+4+4+4+2.33=18.33 अंक]

4. दिल्ली का परमात्मा लिमिटेड अपने मुंबई और कोलकाता के शाखा कार्यालयों में सूची मूल्य से 20% कम जो लागत से 50% अधिक है उस पर माल की इनवॉइस इन निर्देशों के साथ बनाता है कि नकद बिक्री इनवॉइस मूल्य पर की जाएंगी और क्रेडिट बिक्री सूची मूल्य पर की जाएंगी।

मुंबई में प्रारंभिक स्टॉक इसकी लागत पर ₹1,53,600.

मुंबई भेजा गया माल (दिल्ली की लागत पर) ₹2,20,000.

नकद बिक्री ₹1,49,600, क्रेडिट बिक्री ₹2,90,000.

क्रेडिट ग्राहकों द्वारा मुंबई को रिटर्न किया गया माल ₹90,000.

मुंबई द्वारा दिल्ली को रिटर्न किया गया माल ₹72,000.

आग द्वारा नुकसान हुआ माल (इनवॉइस मूल्य पर) ₹6,000 जिसमें से 80% लागत की भरपाई बीमा कंपनी द्वारा की गई।

सामान्य चोरी के कारण मुंबई को हुए माल का नुकसान (सूची मूल्य पर) ₹6,000.

मुंबई में देनदार: प्रारंभिक ₹10,000

मुंबई शाखा द्वारा एचओ को प्रेषित नकदी: ₹3,24,870.

देनदारों को अनुमेय डिस्काउंट ₹26,730.

वर्ष की समाप्ति तक मुंबई को प्राप्त हुआ माल ₹2,54,000.

त्वरित भुगतान की वर्ष की प्रवृत्ति के आधार पर वर्ष के अंत में त्वरित भुगतान पर देनदारों को 15% की छूट के लिए प्रावधान किया जाना।

व्यय के लिए एचओ द्वारा शाखा को प्रेषित नकद: ₹18,000

अभी तक बकाया शेष शाखा के व्यय: ₹1,482

प्रबंधक इस तरह के कमीशन चार्ज करने के बाद शुद्ध मुनाफे के 6% की दर से कमीशन का हकदार है।

आवश्यकता: मुंबई शाखा का देनदार खाता, मुंबई शाखा का स्टॉक खाता, मुंबई शाखा का समायोजन खाता, मुंबई शाखा का व्यय खाता और स्टॉक और देनदार विधि के तहत मुंबई शाखा का लाभ और हानि खाता तैयार करें। [2+5+5+1+ 5.33=18.33 अंक]

5 (क) वित्तीय लीज़ और ऑपरेटिंग लीज़ के बीच अंतर स्पष्ट करें। [5 अंक]

(ख) आत्मा लिमिटेड **M1** नामक एक कच्चे माल का उपयोग करके एक उत्पाद '**OM**' बनाती है। कंपनी ने 200 रुपये प्रति किलोग्राम पर 10,000 किलोग्राम **M1** सामग्री खरीदने के उद्देश्य से विशेष रूप से 15% वार्षिक व्याज दर पर बैंक ओवरड्राफ्ट लिया। खरीद मूल्य में प्रति किलोग्राम ₹ 20 का जीएसटी शामिल है, जिसके संबंध में पूर्ण ऋण स्वीकार्य है। ₹ 81,600 की राशि माल भाड़ा, लोडिंग और अनलोडिंग शुल्क के रूप में लगी। इस बैंक ओवरड्राफ्ट पर ₹ 50,000 की राशि व्याज थी। सामान्य ट्रांज़िट हानि 2% है। कंपनी को वास्तव में 9,760 किलोग्राम मिला था। और 9,500 किलो की खपत की। तैयार उत्पाद की एक इकाई को कच्चे माल की पांच इकाइयों की आवश्यकता होती है। प्रत्यक्ष श्रम लागत ₹ 4,56,000, प्रत्यक्ष ओवरहेड्स लागत ₹ 1,14,000 की राशि है। वर्ष के लिए कुल फिक्स्ड ओवरहेड्स तैयार माल की 20,000 इकाइयों की सामान्य क्षमता पर 2,40,000 रुपये है। वर्ष के दौरान उत्पाद 'ओम' की बिक्री ₹ 1,500 रुपये की कीमत पर ₹15,00,000 की थी। कोई ओपनिंग इन्वेंट्री नहीं थी। **AS 2** "इन्वेंट्री के मूल्यांकन" के संदर्भ में, असामान्य हानि की मात्रा की गणना करें (यदि कोई हो), तो तैयार माल और कच्चे माल की अंतिम इन्वेंट्री यदि

(i) तैयार इकाइयों को 10% ब्रोकरेज के भुगतान के अधीन ₹ 1,600 के बिक्री मूल्य पर बेचा जा सकता है। कच्चे माल की रिप्लेशमेंट लागत ₹ 180 प्रति किलोग्राम है।

(ii) तैयार इकाइयों को 10% ब्रोकरेज के भुगतान के अधीन ₹ 1,400 के बिक्री मूल्य पर बेचा जा सकता है। कच्चे माल की रिप्लेशमेंट लागत ₹ 180 प्रति किलोग्राम है। [4 x 2= 8 अंक]

(ग) एक्स लिमिटेड ने 30/09/2019 को वाई लिमिटेड से मशीनरी खरीदी। 10% जीएसटी वसूलने और कटौत मूल्य पर 5% की व्यापार छूट देने के बाद कीमत 1,045 लाख रुपये थी। कटौत मूल्य पर परिवहन शुल्क 0.25% था और कटौत मूल्य पर स्थापना शुल्क 1% तक आते हैं। मशीनरी की खरीद के वित्तपोषण के लिए, कंपनी ने 15% वार्षिक की व्याज दर पर ₹ 1,000 लाख रुपये का सावधि बैंक ऋण लिया। मशीन के अधिग्रहण पर सलाह के लिए उपयोग किए जाने वाले सलाहकारों की फीस ₹ 13,00,000, साइट तैयार करने की लागत ₹ 9,00,000, 10 साल के बाद आने वाली अनुमानित डिस्मैटलिंग लागत ₹ 5,00,000. ट्रेल रन पर आया व्यय था: सामग्री ₹ 10,00,000, मजदूरी 8,00,000 रुपये और ओवरहेड्स ₹ 6,00,000. ट्रेल रन के दौरान उत्पादित माल की बिक्री से हुई प्राप्ति ₹4,00,000.

01/12/2019 को मशीनरी उपयोग के लिए तैयार थी। हालांकि, यह वास्तव में 01/05/2020 से उपयोग की गई। 01/05/2020 को ऋण की पूरी राशि का भुगतान नहीं किया गया। एक्स लिमिटेड का इरादा कैपिटल गुड पर चुकाए गए इनपुट टैक्स का इस्तेमाल करने का नहीं है।

(i) मशीन की लागत का पता लगाएं। [3 अंक]

(ii) मशीन के उपयोग के लिए तैयार होने की अवधि और मशीन को उपयोग करने की वास्तविक तारीख के दौरान होने वाली लागत के लिए लेखांकन प्रबंध का सुझाव दें। [2.33 अंक]

भाग ख [कम्प्यूटरीकृत लेखांकन को नहीं चुनने वाले विद्यार्थियों के लिए]

6 (क) ऐसी दो परिस्थितियां बताएं जिनमें गार्नर बनाम मरे के नियम लागू नहीं किए जा सकते हैं। भागीदारों के बीच अलग-अलग वितरण की अधिकतम हानि विधि और आनुपातिक पूंजी विधि का मूलभूत पूर्वधारणा बताएं। भागीदारों के बीच अलग-अलग वितरण की अधिकतम हानि विधि और आनुपातिक पूंजी विधि का पालन किए बिना अपने लाभ को समान अनुपात में भागीदारों के बीच नकदी वितरित करना कब न्यायसंगत है? [2+2+1= 5 अंक]

(b) निम्नलिखित ए, बी, सी और डी की बैलेंस शीट है 31 मार्च, 2020, को जब उन्होंने फर्म को भंग करने का फैसला किया तब उनका हिस्सा 3: 3: 2: 2 के अनुपात में था:

देयताएं	₹	आस्तियां	₹
व्यापार लेनदार	83,000	बैंक के पास नकदी	21,000

ए' का ऋण	18,500	अन्य आस्तियां	1,42,000
सी' का ऋण	12,500	बी' के आहरण	4,000
ए' की पूंजी	60,000	सी' की पूंजी	48,000
बी' की पूंजी	44,000	डी' की पूंजी	13,000
समान्य आरक्षित जमा	20,000	लाभ और हानि खाता	10,000
	2,38,000		2,38,000

31 मार्च की स्थिति के अनुसार बैलेंस शीट तैयार करने के बाद पता चला कि मार्च में ₹10,000 की राशि की खरीद बही में दर्ज नहीं की गई, हालांकि यह सामान मार्च के दौरान प्राप्त हुआ था। अन्य आस्तियों का आकलन ₹ 68,000 का किया गया। बी को आस्तियों का आकलन करने और देनदारियों का भुगतान करने के लिए नियुक्त किया गया था। वह अंत में पूंजी के रूप में अन्य भागीदारों को भुगतान की गई राशि पर 5% कमीशन प्राप्त करने का हकदार था। उसे वसूली का 15 प्रतिशत खर्च वहन करना था। वसूली पर हुए खर्च की राशि ₹ 10,000 थी। यदि गार्नर बनाम मरे का नियम लागू किया जाता है, तो बी को भुगतान किए जाने वाले कमीशन की गणना करें और भागीदारों की निजी स्थिति इस प्रकार थी:

विवरण	ए	बी	सी	डी
निजी संपदा (₹)	1,00,000	2,00,000	3,00,000	4,00,000
निजी देयताएं (₹)	75,000	1,75,000	2,97,500	3,70,000

आवश्यकता: वसूली खाता, भागीदारों का पूंजी खाता और बैंक खाता तैयार करें।
[4+6+3.33=13.33 अंक]

Unique Paper Code : 52411101
Name of the Paper : Financial Accounting
Name of the Course : B.Com (Programme)/CBCS
Semester : I

Duration : Part A: 2 Hours 30 Minutes

Maximum Marks: Part A : 55 Marks

Part A & Part B: 3 Hours

Part B : 20 Marks

Instructions for Candidates:

1. This question paper has two parts: PART A and PART B.

2. Part A is meant for those students who have opted Financial Accounting with Practical and the duration is 2 hours 30 minutes. Write PART A on the top of the answer sheet if student has opted Financial Accounting with Practical.

3. PART A + PART B are meant for those students who have opted Financial Accounting without Practical and the duration is 3 hours. Write PART A + PART B on the top of the answer sheet if student has opted Financial Accounting without Practical.

4. Answers may be written either in English or Hindi but the same medium should be used throughout the paper.

5. Simple Calculators are allowed to be used.

6. Working Notes should form part of the answer.

7. Answers to theory questions should be brief and to the point.

PART A [Attempt ANY THREE Questions out of given FIVE Questions]

1(a) State with reason whether the following statements are true or false (No Marks shall be awarded without valid reason): [2 x 5 = 10 Marks]

- Change in Method of Depreciation is regarded as change in Accounting Policy of the entity.
- Depreciation is non-cash and non-operating expense which is to be provided for whether there are profits/losses.
- Net Profit is reflected in higher cash balances and net loss is reflected in lower net worth.
- Contingent liability is an ascertained liability but its amount and due date are indeterminate.
- Fundamental Assumptions are always required to be disclosed in the financial statements.
- Explain the relevant accounting assumption or principle which is an exception to Full Disclosure Principle.

[5 Marks]

(c) Distinguish between Order of Liquidity and Order of Permanence. [3.33 Marks]

2. VAYU CLUB provides you the following information for the year ending on March 31, 2020:

Receipts	₹	Payments	₹
To Bank Balance (as per Pass Book)	14,68,600	By Rent (including ₹ 30,000 for 2018-2019)	1,20,000
To Entrance Fees: (including ₹ 20,000 for 2018-2019)	1,20,000	By Insurance Premium for the year ending 30th June, 2020	12,000
To Life Membership Subscription	4,00,000	By Tournament Expenses	2,40,000
To Subscriptions (including ₹ 17,000 for 2018-2019 and ₹ 10,400 for 2020-2021)	2,97,800	By Expenditure on Building construction	4,00,000

To General Donations & Legacies	2,40,000	By Supplier of Sports Materials	88,000
To Donation for Tournament	56,000	By Purchase of Sports Materials	20,000
To Proceeds from Sale of Tournament Tickets	2,20,000	By Purchase of Books & Periodicals (including ₹ 38,000 for Books)	58,000
To Donation for Building	5,60,000	By Purchase of Sports Equipment (on 1.10.2019)	1,20,000
To Interest on 8% Investments	4,800	By 8% Investments (made on 1.10.2019)	2,40,000
To Sale of Old Sports Materials (Book Value ₹ 1,000)	200	By Rates & Taxes	6,000
To Sale of Old Sports Equipment on 1.4.2019 (Book Value ₹ 24,000)	16,800	By Telephone charges	30,000
To Sale of Old Newspapers & Periodicals	3,600	By Honorarium	24,000
To Locker Rents (including ₹ 12,000 for 2018–2019)	1,00,000	By Glass cutlery etc.	20,000
		By Bank Balance (as per Pass Book)	21,09,800
	34,87,800		34,87,800

Additional Information:

Particulars	As at 1.4.2019 ₹	As at 31.3.2020 ₹
Outstanding Subscription	19,000	12,800
Advance Subscription	5,600	?
Amount due to Suppliers of Sports Materials	30,000	18,000
Advances to Suppliers of Sports Materials	10,000	6,000
Stock of Sports Materials	30,000	3,000
Tournament Fund	24,000	?
Building Fund	4,40,000	?
Cheques issued but not presented for Tournament Expenses	54,000	1,34,000
Glass cutlery etc.	40,000	?

Three Members died without paying annual subscription of ₹ 200 each p.a. for the previous year and current year. Cash Purchases of Sports Materials amounted to 20% of Total Purchases. Depreciate Sports Equipments @ 10% p.a. At 31.3.2020, Rates & taxes were prepaid to the following 31 Jan., yearly charge ₹ 6,000. A quarter charge for telephone is outstanding, the amount accrued ₹ 6,000. The charge for each quarter is same. 1/5 of the value of Glass cutlery etc. is to be written off in the year of purchases and 1/2 of the balance in each of the next two years. Of the stock of glass, cutlery etc. as on 1.4.2019 one half was a year old and the other half two years old.

Required: Prepare an Income and Expenditure Account for the year ending on March 31, 2020. [18.33 Marks]

3. On 01.7.2016, X purchased 5 Machines from Y for ₹ 20,00,000. Payment was to be made—20% down and the balance in four annual equal instalments of ₹ 5,00,000 each to be paid at the end of each year. X, writes off depreciation @ 20% p.a. on the original cost. On X's failure to pay the third instalment, Y e-mailed X that on 01.04.2020 he will repossess 3 machines and will allow a credit for lower of the following:

(i) Value of Machines on the basis of 40% p.a. depreciation on WDV basis.

(ii) the amount paid against 3 machines less 50%.

X replied Ok. 01.04.2020 Y repossessed the machines as per mail. Y spent ₹ 12,000 on repairs of these machines and sold one of such machines for ₹ 1,40,000 on 30th June 2020. X follows financial year as its accounting year.

Required: Prepare Machinery Account and Hire Vendor's Account in the books of X and Hire Purchaser's Account and Goods Repossessed Account in the books of Y. Also Show the Items related to Hire Purchase in the Balance Sheet of X as at 31st March, 2020. [4+4+4+4+2.33=18.33 Marks]

4. PARMATMA Ltd. Delhi invoices goods to its Mumbai and Kolkata branch offices at 20% less than the list price which is cost plus 50% with instructions that cash sales are to be made at invoice price and credit sales at list price.

Opening Stock at Mumbai at its cost ₹ 1,53,600.

Goods Sent to Mumbai (at cost to Delhi) ₹ 2,20,000.

Cash Sales ₹ 1,49,600, Credit Sales ₹ 2,90,000.

Goods returned by Credit Customers to Mumbai ₹ 90,000.

Goods returned by Mumbai to Delhi ₹ 72,000.

Loss of Goods by fire (at invoice price) ₹ 6,000 against which 80% of cost was recovered from the insurance Company.

Loss of Goods at Mumbai through normal pilferage (at list price) ₹ 6,000.

Debtors at Mumbai: Opening ₹ 10,000

Cash remitted by Mumbai Branch to HO: ₹ 3,24,870.

Discount Allowed to Debtors ₹ 26,730.

Goods received by Mumbai till close of the year ₹ 2,54,000.

Provision is to be made for discount on Debtors at 15% on prompt payments at year end on the basis of year's trend of prompt payments.

Cash remitted by HO to Branch for Expenses: ₹ 18,000

Branch Expenses still outstanding: ₹ 1,482

Manager is entitled to a commission @ 6% of net profits after charging such commission.

Required: Prepare Mumbai Branch Debtors A/c, Mumbai Branch Stock Account, Mumbai Branch Adjustment A/c, Mumbai Branch Expenses Account and Mumbai Branch Profit & Loss A/c under Stock & Debtors Method.

[2+5+5+1+ 5.33=18.33 Marks]

[5 Marks]

5(a) Distinguish between Finance Lease and Operating Lease.

(b) AATMA Ltd. manufactures a product 'OM' using a raw material M1. The company took Bank Overdraft at an interest rate of 15% p.a. specifically for the purpose of purchasing 10,000 kg. of material M1 at ₹ 200 per kg. The purchase price includes GST ₹ 20 per kg., in respect of which full credit is admissible. Freight, loading and unloading charges incurred amounted to ₹ 81,600. Interest on such Bank Overdraft amounted to ₹ 50,000. Normal Transit Loss is 2%. The company actually received 9,760 kg. and consumed 9,500 kg. One unit of Finished product requires five units of Raw Material. Direct Labour Cost amounted to ₹ 4,56,000, Direct Overheads Cost amounted to ₹ 1,14,000. Total Fixed Overheads for the year were ₹ 2,40,000 on normal capacity of 20,000 units of Finished Goods. During the year Sales of product 'OM' were ₹ 15,00,000 @ ₹ 1,500. There were no opening inventories. With reference to AS 2 "Valuation of Inventory", Calculate the amount of Abnormal Loss (if any), Closing Inventory of Finished Goods and Raw Material if

(i) Finished units can be sold @ ₹ 1,600 subject to payment of 10% brokerage on selling price., Replacement Cost of Raw Material is ₹ 180 per kg.

(ii) Finished units can be sold @ ₹ 1,400 subject to payment of 10% brokerage on selling price, Replacement Cost of Raw Material is ₹ 180 per kg. **[4 x 2= 8 Marks]**

(c) X Ltd. purchased machinery from Y Ltd. on 30/09/2019. The price was ₹ 1,045 lakhs after charging 10 % GST and giving a trade discount of 5 % on the quoted price. Transport charges were 0.25 % on the quoted price and installation charges come to 1% on the quoted price. To Finance the purchase of the machinery, company took a term bank loan of ₹ 1,000 lakhs at an interest rate of 15% per annum. Fees of Consultants used for advice on the acquisition of the Machine ₹ 13,00,000, Cost of site preparation ₹ 9,00,000, Estimated dismantling costs to be incurred after 10 years ₹ 5,00,000. Expenditure incurred on the trial run was: Material ₹ 10,00,000, wages ₹ 8,00,000 and overheads ₹ 6,00,000. Sale Proceeds of Goods produced during the trial run ₹ 4,00,000.

Machinery was ready for use on 01/12/2019. However, it was actually put to use only on 01/05/2020. The entire loan amount remained unpaid on 01/05/2020. X Ltd. does not intend to utilize the input tax paid on capital good.

- (i) Find out the cost of the machine. **[3 Marks]**
 (ii) Suggest the accounting treatment for the cost incurred during the period between the date the machine was ready for use and the actual date the machine was put to use. **[2.33 Marks]**

PART B [for students who have not opted Computerized Accounting]

6(a) State the two circumstances under which Rule of Garner vs. Murray can not be applied, State the basic presumption in Maximum Loss Method and Proportionate Capital Method of Piecemeal Distribution among the partners. When is it equitable to distribute cash among the partners in their profit sharing ratio without following Maximum Loss Method /Proportionate Capital Method of Piecemeal Distribution among the partners ? **[2+2+1= 5 Marks]**

(b) Following is the Balance Sheet of A,B,C and D who were sharing in the ratio of 3: 3: 2: 2 as at 31st March, 2020, when they decided to dissolve the firm:

Liabilities	₹	Assets	₹
Trade Creditors	83,000	Cash at Bank	21,000
A's Loan	18,500	Other Assets	1,42,000
C's Loan	12,500	B's Drawings	4,000
A's Capital	60,000	C's Capital	48,000
B's Capital	44,000	D's Capital	13,000
General Reserve	20,000	Profit & Loss A/c	10,000
	2,38,000		2,38,000

After preparing the Balance Sheet as at 31st March, it was discovered that purchases amounting to ₹ 10,000 in March, were not recorded in books, though the goods were received during March. Other Assets realized ₹ 68,000. B was appointed to realise the assets and to pay off the liabilities. He was entitled to receive 5% commission on the amount finally paid to other partners as capital. He was to bear 15% of realisation expenses. Expenses of realisation amounted to ₹ 10,000. Calculate the commission paid to B if Rule of Garner vs Murray is to be applied and the private position of the partners was as follows:

Particulars	A	B	C	D
Private Estate (₹)	1,00,000	2,00,000	3,00,000	4,00,000
Private Liabilities(₹)	75,000	1,75,000	2,97,500	3,70,000

Required: Prepare Realisation A/c, Partners' Capital A/cs and Bank A/c. **[4+6+3.33=13.33 Marks]**

यूनिक पेपर कोड: 52051122

कोर्स: B.Com. (Prog.)

शीर्षक: Hindi B

सेमेस्टर I

Set- A

समय : 3 घंटे

पूर्णांक : 75

आवश्यक निर्देश :

1. उत्तर के पूर्व प्रश्नों को अच्छी तरह से समझने का प्रयास करें ।
2. छह प्रश्नों में से किन्हीं **चार** प्रश्नों के उत्तर दें ।
3. प्रत्येक प्रश्न 18.75 अंक का होगा ।

1. आधुनिक भारतीय भाषाओं का सामान्य परिचय दीजिये ।
2. आदि काल की विशेषताओं पर प्रकाश डालिये ।
3. कबीर दास के दोहो का सार लिखिए ।
4. रामचरित् मानस के केवट प्रसंग पर विचार व्यक्त कीजिये ।
5. बिहारी के दोहो का प्रतिपाद्य लिखिए ।
6. प्रसाद की कविता का मूल भाव लिखिए ।

Name of the course - B.com (Prog) (CBCS)
Unique Paper Code - 52051121
Name of the Paper - हिंदी भाषा और साहित्य-Hindi 'A'
Semester - 1

Duration: 3 Hours

Maximum Marks: 75

आवश्यक निर्देश:

1. उत्तर के पूर्व प्रश्नों को अच्छी तरह से समझने का प्रयास करें ।
2. छह प्रश्नों में से किंही चार प्रश्नों के उत्तर दीजिये ।
3. प्रत्येक प्रश्न 18.75 अंक का होगा ।

प्रश्न 1. प्रयोजनमूलक हिंदी का अर्थ एवं प्रयोग क्षेत्र बताइए ।

प्रश्न 2. आदिकालीन हिंदी साहित्य की प्रमुख प्रवृत्तियों पर प्रकाश डालिए ।

प्रश्न 3. कबीर की भक्ति भावना का विश्लेषण कीजिए ।

प्रश्न 4. मीराबाई की प्रेम भावना को स्पष्ट कीजिए ।

प्रश्न 5. जयशंकर प्रसाद का साहित्यिक परिचय लिखिए ।

प्रश्न 6. 'अकाल और उसके बाद' कविता का प्रतिपादय लिखिए ।

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- शीर्षक : Hindi-C

- सेमेस्टर I

पूर्णांक : 75

समय : 3 घंटे

आवश्यक निर्देश :

- 1- उत्तर के पूर्व प्रश्नों को अच्छी तरह से समझने का प्रयास करें.
- 2- छह प्रश्नों में से किन्हीं चार प्रश्नों के उत्तर दें.
- 3- प्रत्येक प्रश्न 18.75 अंक का होगा.

प्रश्न 1-आदिकाल की सामान्य विशेषताओं का उल्लेख कीजिए।

प्रश्न 2- कबीर की भाषा शैली पर प्रकाश डालिए।

प्रश्न 3- बिहारी के काव्य में अभिव्यक्त राधा के रूप सौंदर्य का वर्णन कीजिए।

प्रश्न 4- घनानंद 'प्रेम की पीर' के कवि हैं । सिद्ध कीजिए।

प्रश्न 5- पुष्प की अभिलाषा कविता की मूल संवेदना पर प्रकाश डालिए।

प्रश्न 6- भारतेंदु युग की विशेषताएं लिखिए।