

B.COM. SECOND YEAR EXAMINATION, 2016**(Correspondence Course)****PAPER -I : JAIN CULTURE AND VALUE OF LIFE (PART-I)****TIME : 3.00 HRS.****MM : 70***निर्देश : किन्हीं पाँच प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।***Note : Attempt any five questions. Each question carries equal marks.**

à. 6. OZ gr(hE` H\$m {ddMZ H\$ak

Describe Jain Literature.

à. 7. àj nÜ` nZ H\$ AnÜ` nE_H\$-dk n(ZH\$ AnYna H\$m {ddMZ H\$ak

Describe the spiritual and scientific base of Preksha dhyana.

à. 8. àj nÜ` nZ H\$ à_w A\$nj na àH\$ne S\$abE

Throw light on prime constituents of preksha meditation.

à. 9. bú` {Z_nE H\$ híd H\$ nñîQ>H\$VohE CgH\$ àmá à(H\$ m H\$m {ddMZ H\$OE

Explain the importance of Goal setting and describe its process.

à. 10. {H\$Yht Mna na {O\$Ur {b{I E/Write short notes on any four.

- (i) OZ_yVPSm/Jain Sculpture
- (ii) Amj_dnMZm/The Canonical Assembly
- (iii) ^JdnZ_hndra H\$ gmYZm/Lord Mahaveera's Austerities
- (iv) AdgmUr H\$mo/Regressive half cycle
- (v) Ü` nZ H\$ndê\$N/Nature of Meditation
- (vi) g\$ld à~YYZ/Emotion Management



à. 1. OZ Üm_@H\$ àmMrZVm gr(hE` Ed\$nanVíd H\$ AnYna na nñîQ>H\$OE

Explain the antiquity of Jain religion on the basis of literature and archeology.

à. 2. {gÕ H\$| {H\$ ^JdnZ G\$F^ H\$m OrdZ EH\$ g_J«OrdZ Wnk

Prove that the life of Lord Rishab was a complete life.

à. 3. OZ Y_@H\$ _w` gâàXm n H\$m dU? H\$OE

Describe the main sects of Jain Religion.

à. 4. OZ g\$H\$V H\$ {defVnAn na àH\$ne S\$abE

Throw light on the characteristics of Jain culture.

à. 5. OZ Y_@H\$ _w` ndn H\$m {ddMV H\$ak

Describe the main festivals of Jain Religion.

à. 3. {bH\$Q>V\$ n<-Y H\$m dU? H\$(OE&
Explain Likert's system management.

AWdm/OR

A{^aaUm H\$ AdYmaUm Ed\$ _\$Jda i`nr H\$m dU? H\$an&

Explain the concept of motivation and theories of McGregor.

à. 4. gâafU goAm S`mg_PVoh? BgH\$ -mYmAn H\$m dU? H\$an&
What do you mean by communication? Explain its barriers.

AWdm/OR

{Q&nUr H\$a| - gâafU V\$ Ed\$g\$RZ g&MZm

Write a short note on communication networks and organisation structure.

à. 5. {Q&nUr {b{I `o- / Comment on any three :

(A) à-Y H\$ ^_H\$m / Managerial Roles

(-) {ZJ_ {Z`nDZ / Corporate planning

(g) {dÎm` A{^aaUm / Financial Incentive

(X) ~Xbnd à-Y H\$ àH\$V / Nature of management of change.



(ii)

D123

BCOM-10

B.COM. SECOND YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -II : PRINCIPLES OF BUSINESS MANAGEMENT

TIME : 3.00 HRS.

MM : 70

निर्देश : किन्हीं पाँच प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।

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

à. 1. à-Y goAm S`mg_PVoh? à-Y H\$ àH\$V Ed\$a(H\$ mH\$m dU? H\$(OE&
What do you mean by management? Explain nature and process of management.

AWdm/OR

{Z`nDZ goAm S`mg_PVoh? BgH\$ à(H\$ mH\$m dU? H\$(OE&

What do you mean by planning? Explain its process.

à. 2. g\$RZ H\$ AdYmaUm Ed\$ àH\$V H\$m {dnVma godU? H\$an&
Explain the concept and nature of organising in detail.

AWdm/OR

{d^mJr` H\$aU H\$ bm^ d hmZ H\$m dU? H\$(OE&

Write the advantages and disadvantage of departmentalization?

(i)

H\$.nYC./P.T.O.

call. 15000 application received from public all on prorata.

A Share holder have 200 shares. did not pay allotment money but he paid first call along with allotment in advances. A another holder of 500 debenture paid is 1st and 2nd call money along with allotment in advance. Pass the entries.

à. 9. Write short note.

(i) Accounting Standard

(ii) Final Account

◆◆◆

(iv)

D124

BCOM-11

B.COM. SECOND YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -III : CORPORATE ACCOUNTING

TIME : 3.00 HRS.

MM : 70

निर्देश : किन्हीं पाँच प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।

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

à. 1. Explain the procedure for issue of shares in detail.

Explain the procedure for issue of shares in detail.

à. 2. Define Debentures, its characteristics, type, issue and difference between shares and debenture and Explain different kind of preferences shares.

Define Debentures, its characteristics, type, issue and difference between shares and debenture and Explain different kind of preferences shares.

à. 3. (i) Define Debentures, its characteristics, type, issue and difference between shares and debenture and Explain different kind of preferences shares. (ii) Define Debentures, its characteristics, type, issue and difference between shares and debenture and Explain different kind of preferences shares. (iii) Define Debentures, its characteristics, type, issue and difference between shares and debenture and Explain different kind of preferences shares.

(i)

H.N.C./P.T.O.

- 1) AvgV {d{Z` n{OV n{Dr 4,00,000 é.
- 2) {nN`bo4 dfr{H{ e{D` i` n{nf{H\$ b{m^ H\$ e...68000, 75000, 80000 d 92,000 é. h{h{
- 3) i` dgm` _|gm` n{^` àE` m` H\$ Xa 15%
- 4) {nN`boXndf{H\$ b{m^ n{ _|Ja i` dng{n` H\$ {d{Z` n{ go3000 H\$ Am` g{p{ _{bV h{h{
- 5) n{dm`_r H\$mCgH\$m g{dm`Am`H{ {bE C{MV n{f{aI _{H\$ 15000 é. h{h{

Define goodwill. Its features, factor affecting goodwill and type of good will.

By the following information. (i) By 3 years purchase of actual average profit., (ii) By 10 year's purchase of super project., (iii) By capitalization method.

- 1) Average capital employed Rs. 4,00,000
- 2) In last four year gross profit are 68000, 75000, 80000 and 92000 respectively.
- 3) Rate of return for business 15%
- 4) In last two year profit Rs. 3000. Included which is by non business investment.

à. 4. BZ Xnna bKw{Q{SnUr {b{I E/Write short note on these two.

- (i) ~H\$J H\$anZr H{ {bE p{bn i` d{nWm/Slip system for banking company.
- (ii) A{enH{ _e` n{SZ H\$ And{r` H\$VmS` n{h; VWmA{enH{ _e` H\$na^m{dV H\$aZodnboKOH\$ Ed`_2A{enH{ _e` n{SZ H\$ EH\$ {d{Y` ~VnB` _{ /Why we need valuation of shares, factor affecting value of shares and one method of valuation of shares?

à. 5. g{db` Z, ~n{ n{Z`Z`_n{ VWmEH\$mH\$aU H\$m{n{a^m{fV H\$m{OE& EH\$mH\$aU H{ àH\$an{H\$m~VnB` oEd\$CZ {d{Y` n{H\$m~VnB` o{OZ`_|H\$an{Z` n{H{ EH\$mH\$aU H{ g`_ H{ à{V`\$b H\$m{ZYn{U {H\$m`Om/mh{h{

(ii)

Define absorption, External reconstruction amalgamation. Explain the type of Amalgamation and methods by which purchase consideration are decided at the time of amalgamation.

à. 6. g{Y`Ymar H\$anZr S`mh;? BgH{ b{m^ d h{nZ` n{~VnB` _{ VWmH\$goEH\$ g{Y`Ymar H\$anZr ~ZnB`OmVr h;Amp bd n{H\$mà^m{dV H\$aZodnbo H\$anZr A{Y{Z` _ H{ {d{e{r{O>àndYmZ H{ àH\$m` ~VnB` _{

What is holding company their advantages and disadvantages and how a holding company is created and mention the special provisions of a company law which affect account of a holding company.

à. 7. ^mV {b. 31 _nM`2010 H\$mAnZo50 é. d{nb{10000 10% A{Y`_nZ A{enH{ H\$m`emVZ gm`n{^` g{M` goH\$aZmMn{Vr h{h{ And{r` H\$ n{d{r{O> n{Xr{OE` {X emVZ - (A) g`_e` na Ed\$(-) {à` _ na

Bharat Limited Redemdeb 10000 10% preference share of Rs. 50 inout of general legdog on 31 March 2010. Past the necessary entries if redemption (a) At par and (b) At premium.

à. 8. O`y {b. ZoA{^XnZ H{ {bE 50 é. d{nb{1000 G\$Un{ {ZJ`V {H\$`oOmX{ Wo- 15 é. And{KZ na, 20 é. ~QZ na, 10 é. àW`_n{ na Amp 5 é. {Uvr` _n{ na& 15000 G\$Un{ n{H\$m`I arXZoH{ {bE And{KZ n{ àna {H\$` _{ ànW`n{H\$m`G\$Un{ n{ WnZmnV` ~\$O`V H\$a {XE JE& EH\$ i` pSV {OgH{ nng 200 A{e W{& ~QZ H{ g`_ X{ an{e H\$m`^wVnZ Zht {H\$` n{& CgZo~QZ na X{ an{e H\$m`àW`_n{ H{ gmV` ^wVnZ H\$a {X` n{& Xgao i` pSV Zo{OgH{ nng 500 G\$Un{ W{& ~QZ an{e H{ gmV` hr` ^{d{r` H\$m` _n{ n{ H\$m`^r` ^wVnZ H\$a {X` n{& H\$anZr n{mVH\$`_gOZab à{d{r{O> n{H\$m{OE&

Jayant Ltd issue 1000 debenture of Rs. 50 paybler as Rs. 15 on application Rs. 20 on allotment, Rs. 10 on first call and Rs. 5 on second

(iii)

What is debenture? Describe the legal provisions regarding issue of debentures.

- à. 3. Describe fully, how directors are appointed in a company?

AWdm/OR

Comment on-

Proxy and Quorum

- à. 4. Explain the features of an ideal Internal check system.

AWdm/OR

What is the meaning of Internal Audit? Explain the objects of Internal Audit.

- à. 5. "An auditor is a watch dog not a hound" How far do you agree to this statement?

AWdm/OR

Describe the liabilities of a company auditor.



(ii)

D125

BCOM-12

B.COM. SECOND YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -IV : COMPANY LAW AND AUDITING

TIME : 3.00 HRS.

MM : 70

निर्देश : सभी प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।

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

- à. 1. Explain distinction between private and public company.

AWdm/OR

What do you understand by articles of association? Describe their contents.

- à. 2. Explain the procedure for reduction of share capital.

What do you understand by reduction of share capital? Explain the procedure for reduction of share capital.

AWdm/OR

Describe the procedure for reduction of share capital.

(i)

H.N.C./P.T.O.

Assume that two members of the family have their individual taxable income exceeding Rs. 1,50,000.

6. Explain in brief the deduction to an assessee in respect of various payments while computing his total income.
7. What is depreciation? Explain the provisions of Indian Income Tax Act, 1961 regarding depreciation allowance.
8. Compute the advance tax payable by Shri Manoj for the assessment year 2016-17 if he has not been assessed to tax previously. His estimated taxable income for the financial year 2015-16 is as under.
- (i) Interest on Govt. Securities. 6,000
 - (ii) Profit of business 71,000
 - (iii) Short-term capital gain 18,000
 - (iv) Income from Lottery. 4,000
 - (v) Salaries Rs. 30,000 per month. 3,60,000
9. Explain 'Procedure for Assessment' under the Indian Income Tax Act
10. Write notes on the following.
- (i) Gratuity
 - (ii) House Rent allowance
 - (iii) Commutation of pension
 - (iv) Encashment of leave salaries.

(iv)

D126

BCOM-13

B.COM. SECOND YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -V : INCOME TAX LAW AND PRACTICES

TIME : 3.00 HRS.

MM : 70

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

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

1. Nirmala is the owner of two houses at Ajmer. Details regarding both houses are as follows-

| Detail | I st House | II nd House |
|-------------------------------------|--|---|
| Fair Rent | 1,50,000 | 1,92,000 |
| Municipal Valuation | 1,40,000 | 1,44,000 |
| Standard Rent | 1,20,000 | 1,56,000 |
| Rent per month | 8,000 | 12,000 |
| Property vacant | for 1/5 year | for 2 months |
| Municipal Taxes | 10% of M.V. | 10% of M.V. |
| M.T. paid by | Owner | Tenant |
| Loan to construct House | 1,00,000 | 10,00,000 |
| Loan obtained on house Construction | 7 th Nov, 2013 1 st April, 2014 | 1 st April, 2012 1 st June, 2014 |
| Rate of Interest | 10% p.a. | 10% p.a. |
| Unrealised Rent | Nil | 2 months |

Find taxable income from house property for the assessment year 2015-16.

(i)

H.N.C./P.T.O.

à. 2. Amì H\$à H\$ {bE H\$aXm/mH\$m {Zdmg ñVa Amm {H\$g àH\$a {ZYnPaV H\$a}U? CXnhaU XWohE ñniQ>H\$(OE&

How will you determine the residential status of an assessee for income tax purpose? Explain with examples.

à. 3. {ZâZ{b{I V {ddaU go31 _nM©2015 H\$og_nâ hmZodnoodf©H\$ {b`oEH\$ i`mmar H\$ i`dgm` H\$ H\$a `nâ Amì knV H\$(OE&

Find out the taxable income from business of a merchant from the following particulars for the year ended on 31st March, 2015.

| | Rs. | | Rs. |
|---|---------------|--|---------------|
| Salaries including proprietor's Salary of Rs. 8,400 | 17,000 | Gross Profit | 55,850 |
| Office expenses | 1,600 | Interest from Securities | 1,490 |
| Reserve for B.D. | 2,000 | Bad debts | 1,200 |
| Fire Insurance Premium | 1,000 | Recovered (Earlier not allowed as deduction) | 800 |
| Bad debts | 3,000 | Sundry trade receipts | 2,500 |
| Rent | 2,400 | Rent from subletting | 8,000 |
| Advertising | 1,200 | Govt. Grant repayable in 20 years | 2,000 |
| Income tax penalty | 2,500 | Income tax refund | 2,000 |
| Discount | 1,800 | | |
| Loss on sale of furniture | 3,600 | | |
| Interest on Bank Loan | 1,500 | | |
| Interest on Capital | 1,600 | | |
| Depreciation | 3,200 | | |
| Goodwill written off | 2,400 | | |
| Travelling Exp. | 1,200 | | |
| Loss through fire on Stock in trade | 2,000 | | |
| Contributin to Unrecognized P.F. | 2,500 | | |
| Charitable Donations | 1,000 | | |
| Net Profits. | <u>20,340</u> | | |
| | 71,840 | | <u>71,840</u> |

(ii)

01.04.2004 H\$no\ZuMa H\$m An{b{I V _p` 20,000 ê\$no`oWnâ AmYm\ZuMa 6,400 ê\$no`o` _M {X`m J`m Ed\$ 3,600 ê\$no`oH\$ hmZ bm^ -hmZ I mVo _| hnVnYV[aV H\$a Xrâ bm^ -hmZ I mVo _| {b I r JB`ong H\$a anE _| -MohE 10,000 ê\$no`oH\$ \ZuMa H\$m 10% H\$ Xa goong gra_{bV hâ

The written down value of furniture on 01.04.2014 was Rs. 20,000. Half of the furniture was sold for Rs. 6,400 and loss of Rs. 3,600 was transferred to profit and loss account. The amount of depreciation charged to profit and loss account includes the depreciation of remaining furniture of Rs. 10,000 @ 10%.

à. 4. nDr bm^ H\$no n{a^m{fV H\$(OE& AënH\$brZ d XrK\$brZ nDr bm^ n` _| ^X H\$(OE& H\$Z -H\$Z gonDr bm^ H\$a _bV hâ?

Define capital gain. Differentiate between short term and long term gains. Which capital gains are exempted from tax.

à. 5. {ZâZ{b{I V {ddaU goH\$a {ZYnâU df©2015-16 H\$ {bE {hYXwA{d^m{OV n{adna H\$ H\$ Amì Ed\$Xo H\$a H\$ JUZm H\$(OE&

Compute the total income and tax payable by a Hindu undivided family for the assessment year 2015-16 from the following particulars.

- (i) i`mmar H\$ Amì 4,56,000
Income from business
- (ii) _H\$Z gân{m H\$ Amì (AnH\$(bV) 44,000
Income from house property (Computed)
- (iii) ~H\$_|O_m anE na â`nD 38,000
Interest on Bank Deposit
- (iv) CgH\$ Ônam MM\$m m J`m OrdZ ~r_m àr{` _ 20,000
Life insurance premium paid by him
- (v) gH\$b H\$ f Amì 30,000
Gross agricultural income
- (vi) H\$ f {H\$ m An na {H\$ m J`m i` ` 16,000
Expenditure incurred on agriculture operations
- (vii) H\$ f Amì na anâ` gaH\$a Ônam bJm m J`m i` ` 2,000
Tax levied by state government on agricultural income

(iii)

H\$.nYC./P.T.O.

What do you understand by monetary policy? Describe various tools of monetary policy.

- à. 6. {ZàZ{b{I V na {0&nUr` n{b{I Eÿ/Write short notes on following :
- (i) CXmarH\$aU/Liberalization
 - (ii) ^y ÊS:brH\$aU/Globalisation
- à. 7. ^maV H\$s dV©mZ Amì mV-{-Z` nÿ Zr{V Hô {d{^P àndYmZmH\$ndUÿ H\$s{OEÿ
Explain the salient provisions of present export import policy in India.
- à. 8. {dH\$gerb XenpH\$s à_# AnÚmUH\$ g_ñ` nE+H\$Z-H\$Z gr hj? ^maV Hô gÿ^©_#dUÿ H\$s{OEÿ
What are the major industrial problems of developing countries? Explain with special reference to India.
- à. 9. {díd ~H\$ Hô à_# CXXó` Š` m hj? BgHô H\$m ñ H\$m AnbnMZñ_#H\$ narj U H\$s{OEÿ
What are the main objectives of 'World Bank'? Critically evaluate its functions.
- à. 10. {ZàZ na {0&nUr {b{I Eÿ/Write notes on the following.
- (i) AmY{ZH\$ g_` _#i` mlgñ H\$ Z{VH\$Vñ
Current scenario of business ethics.
 - (ii) gm_ñ{OH\$ dnVndaU H\$m ì` dgmì na à^nd
Impact of social environment on business.



(ii)

D127

BCOM-14

B.COM. SECOND YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -VI : BUSINESS ENVIRONMENT

TIME : 3.00 HRS.

MM : 70

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

निर्देश : किन्हीं पाँच प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।

- à. 1. An{WPS n` nãaU goAmn Š` mg_PVoh? BgHô {d{^P KôH\$H\$ndUÿ H\$s{OEÿ
What do you understand by Business Environment? Explain the various factors affecting business Environment.
- à. 2. Amì , ~MV Ed\$ {d{Z` nd na EH\$ {Z-ÿY {b{I Eÿ
Write an essay on Income, Saving and Investment.
- à. 3. AnÚmUH\$ éWJm Hô Š` m H\$naU hj? BgH\$s an{Wm_ Hô {bE Amn Š` m gPnd XUÿ
What are the causes of 'Industrial sickness'? What remedies would you suggest for preventing it.
- à. 4. {ZàZ{b{I V na {0&nUr` n{b{I Eÿ/Write Short notes on following:
- (i) j ðr` AgV{bZ/Regional Imbalance
 - (ii) _Dmñ\.\$V/ Inflation
- à. 5. _ñDH\$ Zr{V goAmn Š` mg_PVoh? _ñDH\$ Zr{V Hô {d{^P CnH\$aUnpH\$no g_PnBE&

(i)

H\$.n{C./P.T.O.

B.COM. SECOND YEAR EXAMINATION, 2016**(Correspondence Course)****PAPER -VII : PROJECT MANAGEMENT****TIME : 3.00 HRS.****MM : 70****Note : Attempt any five questions. Each question carries equal marks.****निर्देश : किन्हीं पांच प्रश्नों के उत्तर दीजिए। प्रत्येक प्रश्न के अंक समान हैं।**

à. 1. n[a`nDZm à~\$ goAnn Š`mg_PVoh? BgH\$ à_# CnH\$aUn# CXXó` # H\$m dU? H\$(OE&

What do you understand by project management? Discuss the main components and objectives of project management.

à. 2. " ^mVr` CÚm#_# n[a`nDZm Ag\ \$oVm H\$ _#` H\$mU' na EH\$ {dnV# bd {b{I E&

Write a detailed note on 'The main causes of project failure in Indian Industries'.

à. 3. gm_n(OH\$ bmV bm^ {díbfU goAnn Š`mg_PVoh? gm_n(OH\$ bmV bm^ {díbfU H\$ {H\$ht XmÑpiOH\$ H\$m dU? H\$(OE&

What is social cost profit analysis? Describe any two approaches to social cost profit analysis.

à. 4. {ZàZ{b{I V na {Q\$Ur {b{I E-

(i)

H\$.nC./P.T.O.

- (i) UNIDO Project Cycle Phases
- (ii) Market analysis in project feasibility

- à. 5. Briefly describe the setting up of project organisation.
- à. 6. Describe the role and quality of project manager?
- à. 7. Explain project management information system (PMIS).
- à. 8. The management of a manufacturing company proposes to invest Rs. 1,00,000 in a project which will give net earnings before depreciation and interest and after tax for 6 years. Calculate the pay back period.

| | | |
|------------------------|---|--------|
| I st year | - | 30,000 |
| II nd year | - | 20,000 |
| III rd year | - | 20,000 |
| IV th year | - | 18,000 |
| V th year | - | 18,000 |
| VI th year | - | 12,000 |

The management of a manufacturing company proposes to invest Rs. 1,00,000 in a project which will give net earnings before depreciation and interest and after tax for 6 years. Calculate the pay back period.

- à. 9. The management of 'A' company wants to invest Rs. 8000 in a project which will give earning for five years. The earnings after tax and before depreciation will be Rs. 2000 for Ist year, Rs. 4000 in IInd year, Rs. 4000 for IIIrd year, Rs. 2000 for IVth year and Rs. 1000 for Vth year. Please suggest the management whether this project is good to be taken. Calculate the Net present value (NPV) @ 10% discounted rate.
- à. 10. Describe the Govt. policy and system for project sanction.

