

Total No. of Questions : 6  
(1126)

[Total No. of Printed Pages : 3

**B.Com. Ist Semester (0011) Examination**

**0801**

**PUNJABI**

**Paper : BCM-101A**

**Time : 3 Hours]**

**[Max. Marks : 45]**

- नੋਟ : (i) ਲਿਖਾਈ ਸਾਫ਼ ਅਤੇ ਸਪਸ਼ਟ ਹੋਣੀ ਚਾਹੀਦੀ ਹੈ।  
(ii) ਇਕ ਤੋਂ ਵੱਧ ਭਾਗਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਇਕ ਥਾਂ  
ਹੀ ਲਿਖਿਆ ਜਾਵੇ।
1. (ਇ) 'ਟੋਟਾ ਕੁ ਧੁੱਪ' ਕਾਂਡ ਨੂੰ ਸੰਖੇਪ ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ। (6)

ਜਾਂ

'ਨਵੇਂ ਲੋਕ ਨਵੇਂ ਕਜੀਏ' ਕਾਂਡ ਦਾ ਸਾਰ ਲਿਖੋ।

(ਆ) 'ਸੂਰਜ ਗੋਡੇ ਗੋਡੇ' ਕਾਂਡ ਦਾ ਸਾਰ ਲਿਖੋ।

ਜਾਂ

'ਟੁੱਟੀ ਭੱਜੀ ਨੌਕਰੀ' ਕਾਂਡ ਦਾ ਸਾਰ ਲਿਖੋ।

6+6=12

2. 'ਗਲੀਏ ਚਿੱਕੜ੍ਹ ਢੂਰਿ ਘਰੁ' ਪੁਸਤਕ ਦੇ ਆਧਾਰ ਤੇ ਹੇਠ ਲਿਖੇ ਪ੍ਰਸ਼ਨਾਂ  
ਵਿੱਚੋਂ ਕਿਸੇ ਚਾਰ ਦੇ ਉਤਰ ਦਿਉ :  
(ਇ) ਤੇਜਾ ਸਿੰਘ ਕੌਣ ਸੀ? ਲੇਖਕ ਦੇ ਉਸ ਬਾਰੇ ਕੀ ਵਿਚਾਰ ਸਨ?

- (ਅ) ਲੇਖਕ ਦਾ ਪਰਿਵਾਰ ਕਿਥੋਂ ਉਜੜ ਕੇ ਕਿਥੇ ਆਇਆ ਸੀ?
- (ਇ) ਲੇਖਕ ਨੇ ਥਾਣੇਦਾਰ ਨੂੰ ਆਪਣੇ ਘਰ ਝਾਤੀਆਂ ਮਾਰਨ ਤੋਂ ਕਿਵੇਂ ਰੋਕਿਆ?
- (ਸ) ਲੇਖਕ ਨੇ ਸੁਭਾਸ਼ ਚੰਦਰ ਬੋਸ ਨੂੰ ਕਿੱਥੇ ਦੇਖਿਆ ਸੀ?
- (ਹ) ਲੇਖਕ ਨੂੰ ਫੌਜ ਦੀ ਨੌਕਰੀ ਸਮੇਂ ਕੀ-ਕੀ ਸਹੂਲਤਾਂ ਮਿਲਦੀਆਂ ਸਨ?
- (ਕ) ਇਕ ਕਲਰਕ ਆਪਣੀ ਹੋਰਾ-ਫੇਰੀ ਦੀ ਕਮਾਈ ਬਾਰੇ ਕੀ ਕਹਿੰਦਾ ਹੈ?
3. ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਉਤੇ ਲੇਖ ਲਿਖੋ :
- (ਇ) ਨੌਜਵਾਨਾਂ ਦੀ ਵਿਦੇਸ਼ਾਂ ਵੱਲ ਦੌੜ
- (ਆ) ਬਿਸ਼ਟਾਚਾਰ
- (ਈ) ਔਰਤਾਂ ਦੀ ਵੱਧਦੀ ਅਸੁਰੱਖਿਆ
- (ਸ) ਸੰਚਾਰ ਦੇ ਸਾਧਨਾਂ ਦੀ ਭੂਮਿਕਾ

$4 \times 2 = 8$

10

4. ਹੇਠ ਲਿਖੇ ਇਸਤਿਹਾਰ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਕਰੋ :

Decent spacious paying guest accommodation for  
girl students, working girls, Contact : 1696, 43-G,  
Chd.

5

5. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਵਿਚੋਂ ਪੰਜ ਦੇ ਸ਼ਬਦ-ਜੋੜ ਸੁੱਧ ਕਰਕੇ ਲਿਖੋ :  
 ਸ਼ਕਤ, ਸਾਂਜ਼, ਅਉਖਾ, ਕਹਾਨੀ, ਖੰਗ, ਸੁਨੈਹਰੀ, ਹਦੈਤ, ਭਾਂਭੜ      5
6. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਵਿਚੋਂ ਪੰਜ ਦਾ ਪੰਜਾਬੀ ਰੂਪ ਲਿਖੋ :  
 Account, Bankrupt, Broker, Corporation, Deduct,  
 Economic Indication, Firm offer, Human Capital.      5

[Time : 2 Hours]

[Max. Marks : 45]

- (i) ਸ਼ਬਦ 'ਸਾਂਜ਼' ਦੇ ਸ਼ਬਦ ਯੋਹੀ ਵਾਲੀ ਹੈ।
- (ii) ਇਹ ਦੋ ਲੋਕ ਵਾਲੀਆਂ ਵਾਲੀਆਂ ਦੇ ਪ੍ਰਤਿ ਵਿਚ ਜ਼ਿੰਦਗੀ ਵਿਚ ਆਉਣਾ ਚਾਹੀਦਾ ਹੈ।
- (iii) ਦੋ ਕੁਝ ਲੋਕਾਂ ਦੀ ਸੁਧਾਰ ਦਿੱਤੀ ਜਾਂਦੀ ਹੈ।
- (iv) ਜ਼ਿੰਦਗੀ ਵਿਚ ਲੋਕਾਂ ਦੀ ਸੁਧਾਰ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ।
- (v) ਸੁਧਾਰ ਕਰਨੇ ਵਾਲੇ ਲੋਕਾਂ ਦਾ ਸਾਰ ਲਿਖੋ।

6+6=12

ਅਨੁਸਾਰ ਦੋ ਲੋਕਾਂ ਦੀ ਸੁਧਾਰ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ। ਜਿਨ੍ਹਾਂ ਦੀ ਸੁਧਾਰ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ।

(i) ਜ਼ਿੰਦਗੀ ਵਿਚ ਲੋਕਾਂ ਦੀ ਸੁਧਾਰ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ।

(ii) ਜ਼ਿੰਦਗੀ ਵਿਚ ਲੋਕਾਂ ਦੀ ਸੁਧਾਰ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ।

Total No. of Questions : 9]

(1126) [Total No. of Printed Pages : 4+Map of Punjab

**Bachelor of Commerce Ist Semester  
(0011) Examination**

**0802**

**HISTORY & CULTURE OF PUNJAB**

**Paper : BCM-101B**

**(History & Culture of Punjab from the  
Earliest Times to 1849)**

**(Same for BBA/BCA Ist Sem.)**

**Time : 3 Hours]**

**[Maximum Marks : 45**

**Note :-** (i) Attempt *five* questions in all. All questions carry equal marks.

(ii) Question No. 1 is compulsory.

(iii) Attempt *one* question from each Unit.

(iv) An outline map of Punjab is attached herewith.

1. Answer any *nine* of the following in about 25 to 30 words each :

(i) Name four places associated with Harappan Culture.

- (ii) Mention two features of the Aryan family.
- (iii) Write the names of two women scholars of the early Vedic Age.
- (iv) Write two effects of the Buddhism in the North-West and Punjab.
- (v) Give the name of two centers of Higher education.
- (vi) Give two causes of the origin of Bhakti Movement.
- (vii) Who was Daulat Khan Lodhi ?
- (viii) Write two techniques of Guru Nanak Dev.
- (ix) What was Manji System ?
- (x) When and where was Guru Tegh Bahadur been ?
- (xi) Name the new city founded by Guru Teg Bahadur.
- (xii) When and where was Dal Khalsa founded ?

(xiii) What is meant by Rakhi System ?

(xiv) Mention two social evils which were prevalent  
in the society during the reign of Maharaja  
Ranjit Singh.

(xv) Write down the names of two Havelis  
constructed during the reign of Maharaja Ranjit  
Singh.

### **Unit-I**

2. Explain the social life of the people of Indus Valley  
people.
3. Write a note about development of Caste System in  
Vedic age.

### **Unit-II**

4. Give an account of the social and religious life in  
Punjab c. 1000 A.D.
5. Write a note on religious beliefs and practices in  
Punjab.

### **Unit-III**

6. Write a note on Sangat and Pangal.
7. Describe the circumstances leading to the martyrdom of Guru Arjun Dev.

### **Unit-IV**

8. Discuss the development of painting and literature under patronage of Maharaja Ranjit Singh.
9. On the outline map of Punjab, show the following places and write explanatory notes on any two : Harappa, Lahore, Kiratpur, Amritsar, Ropar, Anandpur Sahib.

Total No. of Questions : 7] [Total No. of Printed Pages : 7

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**Bachelor of Commerce Ist Semester  
(0011) Examination**

**0803**

**ENGLISH AND BUSINESS COMMUNICATION  
SKILLS**

**Paper : BCM-102**

**Time : 3 Hours]**

**[Maximum Marks : 80**

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**Note :-** Attempt all questions keeping to the given word limit. Internal choice has been given.

**Section-I**

1. Write short answers any *three* of the following in **100-120** words each :

(a) Why could Mughie Erokine not settle down in any profession ? (The Model Millionaire)

(b) Describe the gift that Della received from Jim. (The Gift of the Magi)

(c) Why was the King desirous of acquiring the Judgement seat ?

(The Judgement Seat of Vikramaditya)

- (d) What were Tomor's reasons for deciding to get married ? (The Proposal)
- (e) Who were the 'fur trappers' and why were they so called ? (Fur)  $4 \times 3 = 12$
2. Write answers to any *one* of the following in **300–350** words each :
- (a) What is the significance of the title, 'The Gift of the Magi', and how does it connect with the lives of Jim and Della ?
- (b) Attempt a character sketch of Natalia. (A Marriage Proposal)  $10 \times 1 = 10$
3. Read the passage given below and answer the questions given, in your own words :

Our fairy tales and folk lore have taught us that a girl child is always a commodity, even if she is a princess. Infact, she is all the more a commodity if she is a princess. The princess is a damsel who gets distressed and waits to be rescued by the prince. She is not a free agent, not an active participant, she is merely a cause for trouble, a peg to show off the prince's princely qualities, and ultimately serving as a passive prize.

- (d) What were Tomor's reasons for deciding to get married ? (The Proposal)
- (e) Who were the 'fur trappers' and why were they so called ? (Fur)  $4 \times 3 = 12$

2. Write answers to any *one* of the following in **300-350** words each :

- (a) What is the significance of the title, 'The Gift of the Magi', and how does it connect with the lives of Jim and Della ?

*Or*

- (b) Attempt a character sketch of Natalia.

(A Marriage Proposal)  $10 \times 1 = 10$

3. Read the passage given below and answer the questions given, in your own words :

Our fairy tales and folk lore have taught us that a girl child is always a commodity, even if she is a princess. Infact, she is all the more a commodity if she is a princess. The princess is a damsel who gets distressed and waits to be rescued by the prince. She is not a free agent, not an active participant, she is merely a cause for trouble, a peg to show off the prince's princely qualities, and ultimately serving as a passive prize.

This used to bother me as a child, so as soon as I had my own little girl children, I started writing fresh fairy tales for them, where the problems are generated elsewhere in society, and it is the princess or the queen who saves their country, the people, and often the king and prince as well. The source of their strength, however, is not physical prowess. They are not princes in saris.

Although they are trained in riding and fencing, they do not need to use conventional weapons to conquer their enemies. Their source of strength lies in their head. They are courageous and intelligent, they can think their way out of trouble. Similarly, in all my adventure novels for children, it is a twelve-year-old girl who has these adventures and solves the mysteries.

In all these stories the children are free agents, they think and act on their own, they have a friendly yet respectful relationship with the other, especially elder members of their family. The girl children display

self-confidence and dignity. Women in this household think, talk, play read and laugh. They all enjoy life. Thus, the cultural positioning of the girl child is consciously altered.

- (1) What is the writer critical about with regard to fairy tales and folklore ?
- (2) What does the writer mean by 'they are not princes in saris' ?
- (3) What qualities are possessed by the girl children in the winter's tales ?
- (4) What does 'This' at the beginning of paragraph two refer to and why is the writer bothered by it ?
- (5) What does the writer wish to achieve by re-writing fairy tales and stories for children ?
- (6) Which words in the passage could be synonyms of :
  - (a) worried
  - (b) object

2×6=12

*Or*

Yours is a firm dealing in electronic goods. Write a letter to the manufacturers of such goods (T.Vs, fridges, etc.) seeking dealership for their products. Inform them of the working capital you can invest, the showroom and other facilities you can offer, and the target sales you hope to achieve annually.

10

6. Do any four :

- (a) Draft a tender notice for the purchase of furniture for your college classrooms. Specify the items of furniture and quantity required as well as details about earnest money deposit, date of opening and closing of tenders, etc.
- (b) Draft a Memo to all the departments of your company, informing them about the installation of a new biometric attendance recording machine. Specify the date of commencement of its use as well as the time slots for marking attendance.
- (c) Draft an Auction notice regarding disposal of some diesel vehicles owned by your company.
- (d) Draft an Advertisement for a new health drink.
- (e) Draft a Public Notice regarding the AGM for the shareholders of the company.

$5 \times 4 = 20$

7. Do any two :

- (a) List at least three advantages and disadvantages each, of the use of social media in business development/marketing.
- (b) Explain the process of communication.
- (c) List five reasons why feedback is important in a business organisation.

$5 \times 2 = 10$

Note : Attempt all questions keeping to the given word limit. Internal choice has been given.

**Second**

Write short answers any three of the following in 100-120 words each:

- (a) Why would Mighty Brokis not settle down in any profession? (The Model Millionaire)
- (b) Describe the gift that Della received from Jim. (The Gift of Magi)
- (c) What made King desirous of marrying the girl? (King and the Girl)

Total No. of Questions : 8] [Total No. of Printed Pages : 3  
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**Bachelor of Commerce Ist Semester  
(0011) Examination**

**0804**

**INTERDISCIPLINARY  
(Psychology for Managers)  
BCM-103**

**Time : 3 Hours]** [Maximum Marks : 80

**Note :-** Attempt any *four* questions out of six from Section-A, *two* questions each from each Section-B and Section-C.

**Section-A**

- (i) Explain the significance and contribution of various disciplines to the field of OB.
- (ii) Outline the foundations of group behaviour.
- (iii) Explain the process of perception.
- (iv) Differentiate between teams and groups.
- (v) What is the significance of biographical characteristics on individual behaviour.
- (vi) How is intrinsic motivation different from extrinsic motivation ?

## **Section-B**

1. Outline the need and importance of organizational behaviour in today's multicultural workforce environment.
2. What is the significance of the BIG FIVE theory in understanding individual personality ?
3. Define values. How are they different from attitudes ?  
How can attitudes be measured ?
4. What do you understand by individual behaviour ?  
Outline the models of individual behaviour.

## **Section-C**

5. Define motivation. How is Maslow's theory of motivation similar and different from Herzberg's theory of motivation ? Which one is better and why ?  
Discuss.
6. What is transactional analysis ? Discuss its significance in improving interpersonal relations in the organizations ?
7. Define effective leadership. Critically evaluate the various theories of leadership. Which one do you think relevant in the Indian context today ?

8. (a) Change is a necessary evil for organizations.  
Do you agree ? Outline the forces that necessitate change in the organizations.
- (b) Why do you think people resist changes and what can be done to overcome resistance to change in the organizations ?

BCM-103

Time: 3 hours

Max. Marks: 80

Note :- Attempt any four questions out of six from Section-A, one question each from each Section-B and Section-C.

Section-A

- (i) Explain the significance and contribution of various disciplines to the field of OB.
- (ii) Outline the foundations of group behaviour.
- (iii) Explain the process of perception.
- (iv) Differentiate between teams and groups.
- (v) What is the significance of stereotypical responses in organisational behaviour?

Total No. of Questions : 9+9] [Total No. of Printed Pages : 4  
(1126)

**Bachelor of Commerce 1st Semester  
(0011) Examination**

**0805**

**BUSINESS ECONOMICS-I**  
(BCM-104)

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**Time : 3 Hours]** **[Maximum Marks : 80**

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*Note :- Question No. 1 is compulsory. Attempt four questions from Unit I and Unit II, selecting not more than two questions from each Unit and each question carries 15 marks.*

1. Attempt any *four* questions. Each question carries 5 marks.

- (i) Are there any exceptions to the law of diminishing marginal utility ? If so, what ?
- (ii) Explain the concept of budget line.
- (iii) Distinguish between fixed cost and variable cost.

- (iv) Explain the relationship between AR and MR under perfect competition.
- (v) Distinguish between individual demand and market demand.
- (vi) Explain the meaning of dumping.

### **Unit-I**

- |                                                                                                                         |      |
|-------------------------------------------------------------------------------------------------------------------------|------|
| 2. State and explain the law of diminishing marginal utility. Discuss the exceptions of the law.                        | 10,5 |
| 3. Explain the consumer equilibrium with the help of indifference curve.                                                | 15   |
| 4. What is income elasticity of demand and how will you measure it ? Discuss the degree of income elasticity of demand. | 5,10 |
| 5. Explain the law of demand. What factors affect the law of demand.                                                    | 7,8  |

### **Unit-II**

- |                                                                         |      |
|-------------------------------------------------------------------------|------|
| 6. Explain the equilibrium of firm and industry in perfect competition. | 15   |
| 7. What is meant by returns to scale ? Explain its various phases.      | 5,10 |

8. What do you mean by Monopoly ? How are the prices and output determined under it ? Explain. 5,10
9. Define monopolistic competition. Explain the equilibrium of the firm under monopolistic competition. 5,10

### हिन्दी माध्यम

**नोट :-** प्रश्न संख्या 1 अनिवार्य है। इकाई I और II से चार प्रश्नों के उत्तर दीजिए। प्रत्येक इकाई से दो से ज्यादा प्रश्न न करें। प्रत्येक प्रश्न 15 अंक का है।

1. किन्हीं चार प्रश्नों के उत्तर दीजिए। प्रत्येक प्रश्न के 5 अंक हैं।
  - (i) घटती सीमांत उपयोगिता के नियम के कोई अपवाद हैं ? यदि हैं, तो वे क्या हैं ?
  - (ii) बजट रेखा क्या है ?
  - (iii) स्थिर लागत तथा परिवर्तनशील लागत में अन्तर स्पष्ट कीजिए।
  - (iv) पूर्ण प्रतियोगिता से औसत आय तथा सीमांत आय के सम्बन्ध की व्याख्या कीजिए।
  - (v) व्यक्तिगत माँग और बाजार माँग के अन्तर को स्पष्ट कीजिए।
  - (vi) राशिपातन के अर्थ की व्याख्या कीजिए।

### इकाई-I

2. घटती सीमांत उपयोगिता के नियम का वर्णन कीजिए। इस नियम के अपवादों की चर्चा कीजिए। 10,5
3. तटस्थता वक्र विश्लेषण की सहायता से उपभोक्ता सन्तुलन की व्याख्या कीजिए। 15
4. माँग की आय लोच से क्या अभिप्राय है ? इसे आप कैसे मांगें ? माँग की आय लोच की श्रेणियों का वर्णन कीजिए। 5,10
5. माँग के नियम की व्याख्या कीजिए। माँग के नियम को कौन-कौनसे तत्त्व प्रभावित करते हैं ? 7,8

### इकाई-II

6. पूर्ण प्रतियोगिता के अन्तर्गत फर्म तथा उद्योग के सन्तुलन की व्याख्या कीजिए। 15
7. पैमाने के प्रतिफल से क्या अभिप्राय है ? इसके विभिन्न पहलुओं की व्याख्या कीजिए। 5,10
8. एकाधिकार से आपका क्या अभिप्राय है ? इसके अन्तर्गत वस्तु की कीमत और उत्पादन का निर्धारण कैसे किया जाता है ? व्याख्या कीजिए। 5,10
9. एकाधिकारी प्रतियोगिता की परिभाषा दीजिए। एकाधिकार प्रतियोगिता में फर्म के सन्तुलन की व्याख्या कीजिए। 5,10

Total No. of Questions : 9] [Total No. of Printed Pages : 8  
(1126)

**Bachelor of Commerce 1st Semester  
(0011) Examination**

**0806**

**PRINCIPLES OF FINANCIAL ACCOUNTING  
(BCM-105)**

**Time : 3 Hours]**

**[Maximum Marks : 80**

**Note :-** The students are required to attempt *four* questions from Section A of short answer type, *two* questions from Section B and C each of easy type. All questions carry equal marks.

**Section-A**

1. (a) Explain the meaning and need for IFRS.
- (b) Explain the ways of incorporating Trial Balance of a branch in books of Head Office.
- (c) Give two points of distinction each between :
  - (i) Consignment and sales
  - (ii) Invoice and pro forma invoice
- (d) On 1st January, 2014 the reserve for discount on creditor was ₹ 1,200. The discounts earned

during the year amounted to ₹ 1,040. The creditors on 31st December, 2014 were ₹ 50,000 and a new reserve of 2½% is required. Show journal, ledger, profit and loss and Balance Sheet entries relating to discount on creditors.

- (e) Dabur Ltd. has three departments and submit the following information for the year ending 31st March, 2015 :

	A	B	C	Total (₹)
Purchase (units)	5,000	10,000	15,000	
Purchase (Amount)				8,40,000
Sales (units)	5,200	9,800	15,300	
Selling Price ₹ p. unit)	40	45	50	
Closing stock (units)	400	600	700	

You are required to prepare Departmental Trading Account of Dabur Ltd. assuming that the rate of profit on sales is uniform in each case.

- (f) A company leased a colliery on 1st January, 2014 at a minimum rent of ₹ 20,000 merging into a royalty of ₹ 1.50 per ton with power to recoup shortworking with the first three years

of the lease. The output of the colliery for the first four years was 9000 tons, 12000 tons, 16000 tons and 20000 tons respectively.

Pass the necessary journal entries for each of the four years in the books of the company.

### Section-B

2. Define the term 'Accounting Standards'. Discuss the main objectives and scope of accounting standards.
3. What are the departmental accounts ? What are the objects and benefits of preparing their accounts ? Explain the basis of allocation of expenses over the various departments.
4. From the following figures extracted from the books of Shri Govind, you are required to prepare a Trading and Profit and Loss Account for the year ended 31st March, 2015 and a Balance Sheet as on that date after making the necessary adjustments :

	₹	₹
Shri Govind's Capital	2,28,800 Stock 1-4-2014	38,500
Shri Govind's Drawings	13,200 Wages	35,200
Plant and Machinery	99,000 Sundry Creditors	44,000
Freehold Property	66,000 Postage & Telegrams	1,540

Purchases	1,10,000	Insurance	1,760
Returns Outwards	1,100	Gas and Fuel	2,970
Salaries	13,200	Bad Debts	660
Office Expenses	2,750	Office Rent	2,860
Office Furniture	5,500	Freight	9,900
Discount A/c. (Dr.)	1,320	Loose Tools	2,200
Sundry Debtors	29,260	Factory Lighting	1,100
Loan to Shri Krishna @ 10% p.a. balance on 1-4-2014	44,000	Provision for D/D Interest on Loan to	880
Cash at Bank	29,260	Shri Krishna	1,100
Bills Payable	5,500	Cash on Hand	2,640
		Sales	2,32,440

*Adjustment :*

- (i) Stock on 31st March, 2015 was valued at ₹ 72,600.
- (ii) A new machine was installed the year costing ₹ 15,400 but it was not recorded in the books as no payment was made for it. Wages ₹ 1,100 paid for its erection have been debited to wages account.
- (iii) Depreciate Plant and Machinery by  $33\frac{1}{3}\%$ ; Furniture by 10%; Freehold property by 5%.

- (iv) Loose tools were valued at ₹ 1,760 on 31-3-2015.
  - (v) Of the Sundry Debtors ₹ 660 are bad and should be written off.
  - (vi) Maintain a provision of 5% on Sundry debtors for doubtful debts.
  - (vii) The manager is entitled to a commission of 10% of the net profits after charging such commission.
5. Eicher Limited has its head office in Mumbai and a branch at Delhi. Branch keeps a debtors ledger and banks all cash received to the credit of Head Office Bank Account. Goods are invoiced to the Branch at cost plus  $33\frac{1}{3}$  p. c.

On 1st January, 2014, the commencement of the financial year of the following balances appeared in the Head Office Ledger :

Branch Debtors Account ₹ 15,000; Branch Stock Account (at selling price) ₹ 6,000; Branch Adjustment Account (Cr.) ₹ 1,500.

The following were the transactions of the Branch during the year ended 31st December, 2014 :

Cash Sales ₹ 7,500; Credit Sales ₹ 1,50,000; Goods from Head Office at selling price ₹ 1,80,000; Cash received from Branch Debtors ₹ 1,44,000; Discount allowed to Branch Debtors ₹ 3,690; Branch expenses paid by Head Office ₹ 37,500.

The stock at the branch on 31st December, 2014 was ₹ 24,000 at selling price.

Prepare the necessary ledger accounts relating to Branch transactions, in the books of the Head Office according to Stock and Debtor's system.

### Section-C

6. What is Joint Venture ? Make its comparison with consignment system and explain accounting method with separate set of books in joint venture.
7. Define Royalty Accounts. What is the procedure for recoupment of shortworking ? Provide the accounting treatment regarding royalty transactions in the books of both landlord and lessee.
8. S. Prasad of Mumbai consigned 100 units of commodity to S. Deep of Delhi. The goods were invoiced at ₹ 150 each so as to yield a profit of 50% on cost. S. Prasad incurred ₹ 1,000 on freight and insurance S. Deep incurred ₹ 500 on freight and ₹ 800 on rent. He sold 50 units for cash at ₹ 160 per

unit, 20 units at ₹ 175 per unit on credit. S. Deep noticed that 10 units were damaged on account of bad packing and he could sell them at ₹ 80 per unit. There was bad debt of ₹ 500 due to the insolvency of one of the customers. S. Deep settled his account with S. Prasad by bank draft retaining 5% + 1% del credere commission on sales.

Prepare the necessary Ledger Accounts in the books of S. Prasad.

9. A, B and C carrying on business sharing profits and losses equally agreed to dissolve the partnership on 31-3-2015. Balance Sheet of the partnership as on that date was as follows :

<i>Liabilities</i>	₹	<i>Assets</i>	₹
Capital A/cs :	₹	Land and Building	50,000
A	40,000	Plant and Machinery	40,000
B	10,000	Furniture	10,000
C	<u>50,000</u>	Stock	35,000
	1,00,000	Sundry Debtors	25,000
Loan from X	30,000	Cash in hand	15,000
Sundry Creditors	45,000		
	1,75,000		1,75,000

It was decided that A and B would take over the following assets at figures shown against each of them :

Land and Buildings ₹ 60,000; Plant and Machinery ₹ 30,000; Furniture ₹ 6,000.

X agreed to take the entire stock in full settlement of his loan. Sundry debtors were realised at ₹ 20,000 and creditors were settled at ₹ 34,000.

A and B decided to form a partnership sharing profits and losses in the ratio of 3 : 1. It was agreed that the firm will require total capital of ₹ 1,00,000 and A and B should bring sufficient capital for the purpose in such proportion so that their capitals be in the profits sharing ratios.

Drawing up the relevant accounts to close the books of A, B and C and prepare the opening Balance Sheet of A and B. Assuming that whatever cash was available with the old firm was paid to C.

Total No. of Questions : 9] [Total No. of Printed Pages : 3  
(1126)

**Bachelor of Commerce 1st Semester  
(0011) Examination**

**0807**

**COMMERCIAL LAWS**  
(BCM-106)

**Time : 3 Hours]** [Maximum Marks : 80

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**Note** :- Attempt any four questions from Section A. Two each from Section B and C. All questions carry equal marks.

**Section-A**

1. Attempt any four short answer type questions :
  - (a) "Contract is an argument enforceably by law." Explain.
  - (b) What is doctrine of Promissory estoppel ?
  - (c) Distinguish between wagering and contingent contract.
  - (d) What is tender of performance ?

(e) What is anticipatory branch of contract ?

(f) What is Continuing Guarantee ?

### **Section-B**

2. (a) What is an invitation to offer ? How it differs from offer ?
- (b) Discuss the law relating to the minor's contracts in India.
3. What are the rules relating to the time place of the performance of contract under the Indian Contract Act ? When is the time deemed to be the essence of the contract ?
4. "Contract shall not be enforced if the court regards it as opposed to public policy." Discuss.
5. What is Breach of Contract ? What are the various remedies available to a party in case of Breach of Contract ?

### **Section-C**

6. Explain clearly the meaning of bailment as provided in the Indian Contract Act. Explain the essentials of contract of Bailment.

7. What is Agency ? How an agency can be created under the laws of agency ?
8. What is information ? Write the rights and procedure for requesting information. Is there any time limit for giving information ?
9. Define the following terms in Customer Protection Act, 1986.
- (a) Complainant
- (b) Complaint
- (c) Consumer

[Maximum Marks : 80]

- i. Attempt any four short answer type questions :
- (a) "Contract is an agreement enforceable by law". Explain.
- (b) What is meant by Partnership? Explain.
- (c) Distinguish between offering and contingent contract.
- (d) What is meant by performance?

Total No. of Questions : 9] [Total No. of Printed Pages : 2  
**(1126)**

**Bachelor of Commerce Ist Semester  
(0011) Examination**

**0808**

**PRINCIPLES AND PRACTICES OF  
MANAGEMENT**

**BCM 107**

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**Time : 3 Hours]** [Maximum Marks : 80

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**Note** :- Attempt any *four* questions from Section A and *two* questions from Unit-I and *two* questions from Unit-II. All questions carry equal marks.

**Section-A**

1. (a) What do you mean by universality of management principles ?
- (b) Discuss the steps involved in the process of management by objectives.
- (c) Distinguish between Formal and Informal Organization.
- (d) Principles of Direction.
- (e) What is a grapevine ?
- (f) Define Management.

## **Unit-I**

2. Bring out Henry Fayol's contribution to the Science of Management.
3. "Planning is the thinking process and managers being men of action should have no use of it." Comment.
4. What do you mean by decision-making ? Explain various steps involved in it. Also discuss various techniques of decision-making.
5. What is Delegation of Authority ? Explain various difficulties faced in the process of delegation. How it can be made effective ?

## **Unit-II**

6. Define Motivation. Explain in detail the two factor theory of motivation advocated by Herzberg.
7. "Leadership is situational." In the light of this statement discuss in brief various theories of leadership.
8. Define Control. What are the pre-requisition of a control system ? Also explain various steps required in controlling process.
9. Distinguish between Cooperation and Co-ordination. Briefly explain the techniques of effective co-ordination.