B.Com (Hons. / General)(Under C.B.C.S System) Internal Examination -2021

Semester-III

Subject-Information Technology & Its Application in Business Paper Code- SEC 3.1 Chg

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	iii. File transport Protocol iv. Funds Transfer Protocol								
4.	Which of TI	ne follo	wing is n	ot an Ai	nti-virus				
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FAKIR CHAND COLLEGE

B.COM (Honours & General)

SEMESTER III

Paper Code- GE 3.1Chg **Subject- BUSINESS MATHEMATICS AND STATISTICS**

Internal Examination, 2021

Full Marks - 10

Answer the following	ng questions:
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a) 8/13 b) 12/13 c) 4/13 d) 1/13

 $2 \times 5 = 10$

1. If the 21st and the 22nd terms in the expansion of $(1+x)^{44}$ are equal, find the value of x. a) 1/8 b) 7/8 c) 1/7 d) 8/7 2. The population of a country increases every year by 2.4% of the population at the beginning of that year. In what time will the population double itself (answer to the nearest year)? a) 20 b) 30 c) 17 d) 29 3. If $\log_{10} 2 = 0.3010$, then the value of $\log_{10} 8$ is a) 0.9030 b) 9.030 c) 9030 d) 90.30 4. If Laspeyres' and Paasche's price index numbers are 125.6 and 154.3 respectively, then the Fisher's Ideal Price Index Number is a) 121.4 b) 13.21 c) 124.7 d) 139.2

5. The probability of drawing either a spade or an ace from a pack of 52 cards is

B.COM SEMESTER- III GENERAL INTERNAL ASSESSMENT, 2022

Subject- Financial Accounting II Paper Code – CC3.1 Cg

Answer any one question

1. P.O. Ltd. Calcutta, started a branch in Bombay on 1st April, 1983 to which goods were sent at 20% above cost. The branch does not maintain double entry books of account and necessary accounts relating to branch are maintained in H.O. Following further details are given for year ended on 31st March, 2020

Cost of goods sent to Branch	Rs 50,000
Goods received by Branch till 31st March, 2020 at invoice price	Rs 54,000
Credit sales for the year	Rs 58,000
Debtors as on 31st March, 2020	Rs 20,800
Bed Debts and Discount written off	Rs 200
Cash remitted to H. O.	Rs 43,000
Cash in hand at Branch on 31st March, 2020	Rs 2,000
Cash remitted by H.O. to Branch during the year	Rs 3,000
Closing stock at Branch (at invoice price)	Rs 6,000
Expenses incurred at Branch	Rs 12,000

Determine the Profit or Loss of the Branch for the year ended on 31st March, 2020, according to Stock and Debtors system in the books of the Head Office. (10)

2. R, S and K were partners in a firm sharing profits and losses in the ratio of 5:3:2. On March 31, 2020 their Balance Sheet was as follows:

Liabilities	Rs	Assets	Rs
Sundry Creditors	40000	Furniture	8000
Loan Accounts		Stock	52000
R	16000	Debtors	64000
S	12000	Cash and Bank	4000
Capital Accounts			
R 30000			
S 24000			
K 6000	60000		
	128000		128000

The firm was dissolved on April 1, 2020. The assets were realised as follows:

2020	Stock	Debtors	Furniture	Expenses
April 30	12000	10000	3000	1000
June 30	12000	10000		1600
July 31	16000	30000	4000	3000
August 31	10000	4000		1000

Cash received was paid to the rightful claimant at the end of each month.

Prepare a statement showing distribution of cash using Surplus Capital Method. (10)

[the allotted marks include 4 for showing the calculation for absolute surplus]

- 3. i) A acquired on 1st January, 2021 a machine under a Hire-Purchase agreement which provides for 5 half-yearly instalments of Rs 6,000 each, the first instalment being due on 1st July, 2021. Assuming that the applicable rate of interest is 10 per cent per annum, calculate the cash value of the machine. All working should form part of the answer.
 - ii) X and Y are partners sharing profits in the ratio of 4:3. On 1 April 2018, they admitted Z as partner. Z brought in Rs 1,00,000 for his capital and Rs 21,000 for 1/3rd share of goodwill premium. On Z's admission, goodwill appeared in the books of the firm at Rs 28,000. Pass journal entries. (5+5)