B.COM. THIRD YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -I : JAIN CULTURE AND VALUE OF LIFE (PART-II)

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. Amë_m{HgoHhVoh? OZ Xe² H$\$AZwgma Amë_mH$ ñdê\$n Ed§àH$ma na àH$ma S#{bEÑ

What do you mean by soul? Explain the nature and types of soul according to Jain Philosophy.

à. 2. OZ AZH$mÝVdmX na EH$ {Z~ÝY {b{I EÑ

Write an essay on Jain Non-Absolutism (*Anekantvad*)

à. 3. OZ ZdVËd na àH$me S#{bEÑ

Throw light on Jain nine categories of Truth (*Navtattva*)

à. 4. OZ OrdZ e¡br goŠ`mVmÝ`©h¡? BgH$\$ _w»` {deofVmE§{b{I EÑ

What do you mean by "Jain Life Style"? Write its main features.

à. 5. OrdZ {dkmZ H$\ gmV A§§m| H$$ {ddMZmH$s{OEÑ

Elaborate the seven components of Science of Living.

à. 6. AZwàojm{HgoHhVoh? `h _ë``m|H$\$ {dH$mg H$s EH$ à{H¶m hÿ, {gÕ H$s{OEÑ

What is Contemplation? It is a process of values development, prove it.

à. 7. ñdñW g_mO Ed§AUwdV na EH$ {Z~ÝY {b{I EÑ

Write an essay on "Healthy Society and Anuvrat".

à. 8. {H$Ýht Xmo na {Q$nnUr {b{I EÑ/Write short notes on any two of the following.

   (i)   A{hgmà{ejU / Training in Nonviolence

   (ii)   emH$mhma / Vegetarianism

   (iii)   AmÜ`mpË_H$ – d¡km{ZH$ ì`pŠVËd H$s {deofVmE§

        The Characteristics of Spiritual - Scientific Personality

   (iv)   OZ bmoH$dmX/ Jain Cosmology (*Lokvad*)

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B.COM. THIRD YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER -II : FUNDAMENTAL OF ENTREPRENEURSHIP

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. CÚ{_VmH$on[a^n{fV H$s{OE VWm CÚ{_VmH${bE gm_m{OH$ VWm Am{WªH$ dm{VmdaU H$s _hÒd H$mg_PmB `&

Define entrepreneurship and explain the importance of social and economic environment for entrepreneurship.

AWdm/OR

bKw{0&nUr {b{I E/Write short notes on-

(1) CÚ_r H$s {deföfVmE§/Characteristic of Entrepreneur.

(2) CÚ{_VmH$mdV©_mZ _| _hÒd/Importance of Entrepreneurship in current time.

à. 2. Adga`m H$$ AÜ``Z H$s Amdí`H$Vm H$mo ~VmB`oVWm à{V`mdir H$maH$m| H$mo AnO H$$ n[anú` _| g_PmB`&

Explain the requirement of opportunities analysis and also explain the competitive factors in today's perspective.

AWdm/OR

bKw{0&nUr {b{I E/Write short notes on-

(1) EH$ BH$mB©H$s ñWmnZmH$$ {bE {d{YH$ Amdí`H$VmE§&

A legal requirements for establishment of a new unit.

---

(2) ~mh²² dmVmdaU AÜ``Z H$m _hÒd ~VmB`&

Explain the importance of external environment analysis.

à. 3. CÚ{_Vm {dH$mg H$m¶©H«$_ H$mon[a^n{fV H$s{OEì BZH$s ^ã_H$m, à^m{dVm Ed§n{á`m| H$$ ~mao_|{dñVma go~VmB`&

Define Entrepreneurship development programme. Explain its role, relevance and achievements in detail.

AWdm/OR

bKw{0&nUr {b{I E/Write short notes on-

(1) Zdmìma Ed§CÚ_r/Innovation and Entrepreneur.

(2) CÚ_rH$mgm_m{OH$ CîmaXm{`Ëd/Social responsibility of an Entrepreneur.

à. 4. AmÕV à{VñWmnZ _| CÚ_r H$$ ^ã_H$s {ddoMZm H$s{OEì

Discuss the role of Entrepreneur in import substitution.

AWdm/OR

EH$ CÚ_r Am{W©H$ dÅÕ H$$ {bE amo�OJma Adga| H$m g¥OZ H$$goH$aVm h?ä g_PmB`ì

How an Entrepreneur create employment opportunities for economic growth. Explain in detail.

à. 5. {Z`m©V {H$gr ^r Xe H$$ {dH$mg H$$ {bE EH$ _hÒdnÇ©hbyhì{Z`m©V H$$ dÅÕ _| CÚ_r H$$ ^ã_H$m ~VmB`ì/Export is a very important aspect for a country's success. Explain the role of Entrepreneur in export promotion.

AWdm/OR

CÚ_r {H$gr ^r Xe H$$ {dH$mg H$$ {bE _hÒdnÇ©hì CÚ_r H$$ ^ã_H$m Xe H$$ {dH$mg _| `mJXmZ ~VmB`ì/Entrepreneurs are important for any country's success. Explain the contribution of an Entrepreneur in country's devleopment.

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B.COM. THIRD YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -III : MANAGEMENT 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.   anH\$>àdnh {ddaU Š`mh¡? Bgobd oH\$s nñVH\$m\_|H\$go{XI m`J?
What is cash flow statement? How it will be passed in books of accounts?

à. 2.   Mnby gñ{Îm H\$s JUZm H\$anŸ/Calculate Current Assets.
ñH\$Y AmdV©AZmnV / Stock Turnover Ratio   4 Time
gH\$b bm^ AZmnV / Gross Profit Ratio   20%
{~H\$s / Sales   400000

A\$V_ ñ0añ\$ àm∫^H\$ ñ0añ\$ go 10,000 A{YH\$ h¡\/Closing Stock is more than 10,000 over opening stock.
Mnby Xm`Ëd 40000/Current Liabilities 40000
Aåb naÏ AZmnV/Acid Test Ratio = .75

à. 3.   H\$mf àdnh Š`mh¡? EH\$ H\$nZr _|BgH\$$ _hËd H\$m dU© H\$anŸ
What is Fund flow? Describe It's Importance in a company.

à. 4.   JUZm H\$anŸ/Calculate
(i)   bm^ _ì`m AZmnV / P/V Ratio
(ii)   g_ {dÀN∆X q~Xw/ B.E.P.

(iii)   gµj m~r_m/ M.S.
(iv)   n[adV©erb bmJV/Variable Cost

Year	Proft	Sales
2001	50000	200000
2002	70000	300000

à. 5.   {O#nUr H\$am-/Write Short Notes on -
(i)   {dÎm` {ddaU / Financial Statement
(ii)   emY\Z j_Vm AZmnV / Solvency Ratio

à. 6.   gm_Jr {ddaUm H\$s JUZm H\$anŸ/Calculate Material Variances.

	SQ	SP	AQ	AP
X	100	5	200	10
Y	200	10	300	20
	300		500	
Loss	30		–50	
S/o	270		450	A/o

à. 7.   bmMerb ~O0>Š`mh¡? BgH\$ _hËd H\$m dU© H\$am?
What is flexible budget? Describe its importance?

à. 8.   {ZU©Z _|à-`bd n§\$Z H\$s ^ý_H\$m H\$m dU© H\$am?
Describe the role of management accounting in decision making?

à. 9.   I _ {dMaUm H\$s JUZm H\$am/Calculate Labour Variance.

	SQ	SR	AH	AR
X	50	5	80	10
Y	70	10	50	20

B.COM. THIRD YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -IV : COST 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. ZrMoXr JB©gMZmgo{ZåZ{b{I V kmV H\$ {OE–

(A) nZ…AnXe _n}m(~) nZ…AnXe ñVa (g) ñH\$ÍY H\$mA{YH\$V_ ñVa

(X) ñH\$ÍY H\$mÝ`ZV_ ñVa (`) ñH\$ÍY H\$mAµgV ñVa

Calculate the following from the information given below-

(a) Re-order Quantity (b) Re-order Level (c) Maximum Stock Level (d) Minimum Stock Level (e) Average Stock Level

gMZmE¡/Information :

(A) H\$` H\$s H\$u`b bmJV 40 ê\$n`oà{V AnXe

(~) df©H\$s XnnZ H\$` 10,000 BH\$mB©

(g) H\$` _ë`` 100 ê\$n`oà{V BH\$mB©

(X) ^ÊSmU bmJV AngV ñ0#H\$ H\$m 5 à{VeV

(`) nZ…AnXe Ad{Y (g_` gr_m)– AngV 20 {XZ, A{YH\$V_ 30 {XZ Ed§Ý`ZV_ 12 {XZ

(a) I nV– AngV 30 BH\$mB©a{V{XZ, A{YH\$V_ 40 BH\$mB©a{V{XZ Ed§Ý`ZV_ 20 BH\$mB©a{V{XZ

	Process 'X' Rs.	Process 'Y' Rs.	Process 'Z' Rs.
Materials used	14,400	–	–
Wages	6,000	9,000	19,710
Overhead	1,200	1,350	1,440
Input (units)	3,700	–	–
Normal Wastage (units)	100	150	50
Stock from preceding process			
I\ :sup:`st` March, 2014 (units)	–	400	1,650
31\ :sup:`st` March, 2014 (units)	–	100	550

à. 8. Ja–g_nH\$bV bd màUnbr goŠ`mVnÏn` ©h¡? BgH\$s {defVnE±~VnBE¡&

What is meant by non - Integral system of accounting? Give its characteristics.

◆◆◆

(a) Total cost of purchases Rs. 40 per order.

(b) Purchases during the year 10,000 Units.

(c) Purchase price Rs. 100 Per unit.

(d) Storage cost 5% of average inventory.

(e) Re-order period (lead time) : Average 20 days : Maximum 30 days and minimum 12 days.

(f) Consumption : Average 30 Units per day. Maximum 40 Units per day and Minimum 20 Units per day.

à. 2. EH$ CÎm_ bmJV bd m{d{Y ì`ìna {Z`ÏU aI ZoH$mgmŸYZ h¡d CÊnmXZ _| {_Vì``Vm àmî H$aZo_| ghm` Vm H$aVr h¡Ÿ {ddMZm H$s{OEŸ/A good system of costing is the technique of controlling expenditure and helps in bringing economy in production. Discuss.

à. 3. à_m g_` 24 KÊQo h¡Ÿ JmaÊOr H$s JB©_OXar H$s Xa 30 én`àò{V KÊQm h¡Ÿ amdZ àr{_`_ `m§OZmH$s AÝVJ©V ~Mm`oJ`o g_` H$ H$maU EH$ I {_H$, ~m~ybmb H$s à^mdr _OXar Xa 37.50 én`àò{V KÊQm h¡Ÿ hëgr{Y H$$ AÝVJ©V CVZohr g_` H$s ~MV H${bE EH$ I {_H$, _hZ H$s à^mdr à{V KÊQm _OXar Xa H$s JUZmH$s{OEŸ/Standard time is 24 hours. The hourly rate of guaranted wages is Rs. 30. Because of time saved, a worker Mr. Babulal gets an effective hourly wage rate of Rs. 37.50 under Rowan premium plan. For the same saving in time. Calculate the effective hourly rate of wages for a worker Mr. Mohan under Halsey System.

à. 4. H$mamZm Cn[ai`` H$ AdemfU H$s {d{^Þ nÕ{V`m| H$ Zm_ Xr{O`oVWm CZ_|go{H$Ýht Mma H$màÜ` H$ H$ JU d AdJU ~VmVohE g_PmB`ŸŸ

Name the different methods of "Absorption of Factory overheads" and explain any four of them giving the merits and demerits of each.

à. 5. EH$ dñVwH$s 200 BH$mB`m CÊnmXXV H$s JB©Am {ZåZ{b{IV I I M}h¡Ÿ– _mb H$s I nV 10,000 én`ò _OXyr ^wJVmZ 15,000 én`ò à^m ©`` 1,000 én`ò H$manZm Cn[ai`` 13,000 én`ò gm_mÝ` Cn[ai`` 10,000 én`ò {~H$s Ed§{dVaU Cn[ai`` 5,000 én`ò

180 BH$mB`mé. 72,000 _| ~Mr JB©R Hìto bmJV Am bm^ ~VmVohE EH$ {ddaU nÌ V¡`ma H$s{OEŸ

200 Units of an article were produced and the following expenses were incurred-

Materials Consumed Rs. 10,000; Wages Paid Rs. 15,000; Chargeable Expenses Rs. 1,000; Factory Overhead Rs. 13,000; General Overhead Rs. 10,000; Selling and Distribution Overhead Rs. 5,000.

180 Units were sold for Rs. 72,000. Prepare a statement showing total cost and profit made.

à. 6. R~H$m I nVm Š`m h¡? EH$ AnyU©R~H$ na bm^ H$s JUZmH$aZoH$s {d{^Þ {d{Y`mH$mZ§~ ~H$mZZ gr h¡? CXmhaU Ûmamñnîî0>H$s{OEŸ/What is a contract account? What are the different methods of calculating profit on an incomplete contract? Explain with Illustrations.

à. 7. {ZåZ{b{IV {ddaUm|go_mM©2014 H${bE à{H$`m I nVoV¡`ma H$s{OEŸ CÊnmX nyU©hmoZoVH$ EH$ à{H$`m H$mCÊnmX AJbr n{H$`m H$moñWmZmÝV[aV {H$`mOmVmhʟŸ/From the following details for the month of March, 2014 prepare process accounts. The output of each process on to next process till its completion :

B.COM. THIRD YEAR EXAMINATION, 2016

(Correspondence Course)

PAPER -V : FINANCIAL 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.   JUZm H$anñ/Calculate
        (i) AXm° Jr Ad{Y {d{Y/Pay back period method
        (ii)AmgV àË`m° Xa {d{Y/Average rate of return method

        àma§^H$ bmJV/Initial Cost   1,00,000
        dm{f©H$ amßV$>AßVdmh/Annual Cash inflow   20,000
        AZw_m{ZV OrdZ H$mb/Estimated Life   8 Year

à. 2.   {dÎmr` à~ÝY goAmn Š`m g_PVohmª? BgH$s _hÎd H$mdU© H$anñ
        What do you mean by financial management? Describe it's
        Importance?

à. 3.   {ZåZ{b{IV V Xr JB©gyMZmAm| goJUZm H$anñ–
        Calculate from following information :
        (i) n[aMmbZ CVmboH$/Operating Leverage
        (ii) {dÎmr` CVmboH$/Financial Leverage
        (iii) g§§`wŠV CVmboH$/Combined Leverage

                                       (i)   H$n¥¶C./P.T.O.

{~H$/Sales	5,00,000
bmMerb bmJV/Variable Cost	2,00,000
ñWa bmJV/Fixed Cost	1,00,000
ã`mO/Interest	5,000

à. 4. {ZåZ na {0§nUr H$anÑ/Write short note :
   (i) dmë0a à{V_mZ/Walter Formula.
   (ii) JmS>Z à{V_mZ/Gordon Formula.

à. 5. n$Dr ~O0Z goAmn Š`m g_PVoh? n$Dr ~O0Z à{H$`m H$mo g{dñVma ñní0>H$anÑ

   What do you mean by Capital Budgeting? Explain the procedure of capital budgeting.

à. 6. {ZåZ g£H$§ go14% G$UnÎmÑH$ H$a ~mX bmJV kmV H$amo{OZH$meenÑYZ 10 df©~mX hmoÑÑ

   Compute after Tax cost of 14% debenture from following data which are redeemable after 10 year.

{ZJ©_V G$UnÎmÑH$ g§§`m/No. of Debenture issued -	1,000
A§H$V _ë`/Face value -	100
{ZJ©_V _ë`/Issue Price -	90
emYZr` _ë`/Redeemable Price -	105
{ZJ©Z I M/Floatation Expenditure -	2000
H$a H$s Xa/Tax Rate -	35%

à. 7. {ZåZ na {0§nUr H$anÑ/Write Short note -
   (i) {dÎmr` {Z`moOZ/Financial Planning.
   (ii) dV©_mZ _ë` gÑH$mÑH$/Present Value Index.

à. 8. H$m©erb n$Dr H$s amÑe H$s JUZmH$anÑ
   Calculate working capital requirement.

Average Stock of Raw Material	20,000
Work in Progress	14,000
Finished Goods	21,000
Purchase	96,000
Cost of Goods Sold	1,40,000
Sales	1,60,000
Debtor	32,000
Creditor	16,000

   df©_Ñ 360 {XZ _mZH$a JUZmH$aÑr h§Ñ
   Assume 360 days in a year for calculation.

à. 9. bm^mÑe goAmn Š`m g_PVoh? BgH$ {d{^Þ àH$maÑ H$mdU©Z H$anÑ
   What do you mean by dividend? Explain the different types of dividend.

à. 10. ñH$§Y {Z`ÑU goAmn Š`m g_PVoh? ñH$§Y {Z`ÑU H$ CX²Xí`mÑH$mdU©Z H$anÑ
   What do you mean by Inventory control? Describe it's objectives.

◆◆◆

à. 4. {dVaU _nÙ` _n|H$m Š`m _hÎd h¡?

What is the importance of channels of distribution?

AWdm/OR

{dkmnZ H$ {d{^Þ _nÙ` _n|H$mdU 2 H$s{O`&

Describe the various media of advertising.

à. 5. {dH$ $ g§bÕ 2 H$ CXX6~`n|H$mg_PnB©&

Explain the objectives of sales promotion.

AWdm/OR

EH$ g\$b {dH$Vm H$ JUm|H$mdU 2 H$s{O`&

Describe the merits of a successful sales person.

♦♦♦

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

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

à. 1. {dnUZ H$s àH¥$V d j à H$mg_PnB`&

Explain the nature and scope of marketing.

AWdm/OR

{dH$` d {dnUZ _| A§Va ñní0>H$s{O`&

Explain the distinction between marketing and selling.

à. 2. Cn^mŠVm ì`dhma H$mn à^m{dV H$aZodmboKO>H$m|H$mdU 2 H$s{O`&

Describe the factors affecting consumer behavior.

AWdm/OR

CÊnmX {Z`mOZ Š`m h¡? CÊnmX {Z`mOZ H$s {deofVmA|H$mdU 2 H$s{O`&

What is product planning? Describe the characteristics of product planning.

à. 3. EH$ AÀN a~ñÊS>H$ Amdí`H$ VËdm| H$m dU 2 H$s{O`&/Describe the essentials of a good brands.

AWdm/OR

EH$ CÊnmXH$ H$ _ë` {ZYm©U H$mn à^m{dV H$aZodmboKO>H$m|H$mdU 2 H$s{O`&

Describe the factors affecting price determination of a product.

B.COM. THIRD YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER -VII : INDIAN BANKING SYSTEM

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. ~H$ H$mon[a^n{fV H$${OEŵ ~H$m H$s g§MZm H$mo g_PmB`ŵ

Define Bank. Explain structure of Bank.

AWdm/OR

^maVr` [aOd©~H$ H$s à_wI H$m©m} H$mo g_PmB`ŵ

Explain main functions of RBI.

à. 2. j¡Ir` Jm_rU ~H$, ghH$mar ~H$ go{H$g àH$ma AbJ h¡? g_PmB`ŵ

How regional Rural Bank are different from Co-operative Bank? Explain.

AWdm/OR

^maVr` [aOd©~H$ H$s gml {Z`§ÌU Zr{V Š`m h¡? {dñVma go g_PmB`ŵ

What is credit control policy of RBI? Explain.

à. 3. ^maVr` [aOd©~H$ H$s _wª` CX²X²o`d BgH$r g§ÓRZ ga§MZm H$mo g_PmB`ŵ

Explain main objective of RBI. Explain organisational structure also.

AWdm/OR

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^maVr` ~{H$§J Hof j d _|h¡ à_wI Am{W©H$ gwYmamH$m dU©Z H$${OEŵ

Describe the main reforms in banking sector in India.

à. 4. ^maVr` ~{H$§J A{Y{Z`_ 1949 H$mo g{dñVma g_PnB`ŵ

Explain Indian banking regulation Act 1949.

AWdm/OR

^maVr` ~{H$§J H$åà{Z`m| na bmJy{d{^Þ ~{H$§J A{Y{Z`_m|H$mo g_PnB`ŵ

Explain different Banking Regulation Acts applicable on Indian Banking Companies.

à. 5. ghH$mar ~H$ go Amn Š`m g_PVoh¡? BgH$o {d{^Þ H$m©m| d ^y{_H$m H$mo g_PnB`ŵ

What do you mean by Co-operative bank? Explain their role and functions.

AWdm/OR

{ZåZ na {Q§n[U`m§{bI|ŵ/Write notes on :

(i)   M`Zm_H$ gml {Z`§ÌU

Selective Credit Control.

(ii)   gmd©O{ZH$ joÌ H$s ~H$

Public Sector Bank.

◆◆◆