B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER -II : FINANCIAL ACCOUNTING

TIME : 3.00 HRS.   **MM : 70**

Note : Attempt all questions. Each question carries equal marks.
निर्देश : सभी प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।

प्र.1. à{dî0»ÿ H$amÝ/ Pass the entry

    1. am_ H$mo 10000 én`mH$m_ñb ~MmÜ
        Goods sold to Ram Rs. 10000

    2. A{_V H$mo 5000 diVZ MH$$ñ ñÜ
        Salary paid to Amit Rs. 5000

    3. g{_V H$mo ZH$X MH$$ñE 2000Ÿ
        Cash paid to Sumit Rs. 2000

    4. a_oe H$mo 5000 ê$n`mH$m_ñb ~MmÜ
        Goods sold to Ramesh Rs. 5000

    5. a_oe Zmob dmmg {H$`m 1000
        Goods returned by Ramesh Rs. 1000

    6. a_oe {Xdm{b`mhmoJ`md ê$n`o _|20 ngo{_bÜ
        Ramesh became insolvent and received 20 Paisa in a Rupee from him.

    7. _OXÿgr MH$$B©1000
        Wages paid Rs. 1000

                  AWdm/ OR

    bdm ªg{$Z AdYmaUmAm|H$mdU©Z H$amÜ
    Describe Accounting Concept in Briefly.

प्र. 2. 1 OZdar 2005 H$mo Y{b. goEH$$_erZ 5,00,000 _| I arXr& h¡ g 10% W.D.V. {d{Y gmobJm Vmh§& 1 OmbmB©2007 H$mo _erZ H$m 1/5 ^mJ Zî0>hmoJ`mñd{d Cgmo 25,000 _| ~MmÜCgr {XZ ZB©_erZ 1,00,000 ê$n`o _| I arXr& _erZ I mVm~ZmB&ª

On 1 January 2005 one machine purchased from Y ltd. for Rs. 5,00,000. Deprication charge @ 10% by W.D.V. Method. On 1 July 2007 $^1/_5$ part of machine got damaged and sold it Rs. 25,000 and another machine purchased same days for 1,00,000. Prepare Machine A/c.

AWdm/ OR

~H\$ g_mYmZ n Ì Š`mh¡? BgoH\$go~Zm` ¡UⓅ?
What is Bank Reconciliation Statement? How it will be prepared?

à. 3   à{dΊ0⌖ H\$a ⁄ Pass the Entry.

(i)   {dH\$` ~hr H\$m`no 200 ê\$. goA{YH\$ bJm¥
      Sales book over Cost by Rs 200

(ii)   B/P ~H\$H\$m`no 100 ê\$. goH\$_ bJm
      B/P Book under cost by 100.

(iii)   am_ H\$mo_mb ~Mm1000 ê\$. na bd m^`b J`o
      Goods sold to Ram Rs 1000 but omitted

(iv)   H\$` ~hr H\$m`no 1000 ê\$. goH\$_ bJm¥
      Purchase book under cost by Rs. 1000

AWdm/ OR

am H\$\$>~hr Š`mh¡? BgoH\$\$goV¡ ⁄ma H\$aⓊo⁄ What do you mean by Cash book? How will it be prepared.

à. 4.   On 31 March 2005 the following Balance Sheet of Ram Ltd.

Llabilities		Rs.	Assets	Rs.
Capital	X	50,000	Cash	50,000
	Y	30,000	Building	40,000
Creditor		20,000	Debtor	10,000
Profit and Loss A/c		50,000	Machine	50,000
		1,50,000		1,50,000

z H\$mZ`ogmP\Xma H\$§ê\$n _|{ZâZ eVm¡na àde {X`m⁄

Z admited as a new partner on following term.

(i)   z AnZr n¡Ⓟr 10,000, »`m⁄V 5000 ZH\$X bmⓋmh¡⁄
      Z brings his capital 10,000 and Good will 5000 in Cash.

(ii)   ^dZ 20% goK0mZmh¡⁄\$
      Building Reduced by 20%

(iii)   _erZ 70000 _ë`m⁄§H\$V H\$ JB⍥
      Machine valued at 70,000

(iv)   X⋅ZXma 10% goK0mB`⍥
      Debts reduced by 10%

nⓤZ_¡`m⁄H\$Z I mVmnⓟr I mVod {M0⋅Rm~ZⓑB©⍥
Prepare Revalution A/c, Partner's Capital A/c & B/S.

AWdm/ OR

gmP\Xmar H\$mg g_mnZ Š`mh¡? g§ m _|dU⍤ H\$amⓥ
What do you mean by Dissolution of Partnership? Describe it in brief.

à.5.   bd m_⍥ZH\$_\$>bo H\$§H\$m`°VmⓑB`o? ^maV _|bd m_⍥ZH\$H\${ZJ©Z H\$\$ à{H\$`m m~VmⓑB`⍥
Give the functions of Accounting Standards Board? Also explain the process of issue of Accounting Standards?

AWdm/ OR

{0§nUr H\$am ⁄ Write short notes on.

1. ~r_mXmdo⁄ Insurance Claim

2. em mⓤb mⓑd `⁄ Branch A/c

3. ñH\$§Y _ë`m⁄H\$Z ⁄ Stock Valuation

4. A§V⋅ I mⓋ`⁄ Final A/c

♦♦♦

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER -III : BUSINESS REGULATORY FRAMEWORK

TIME : 3.00 HRS.   **MM : 70**

Note : Attempt all questions. Each question carries equal marks.
निर्देश : सभी प्रश्न हल कीजिए। सभी प्रश्नों के अंक समान हैं।

Q. 1.   àñVmd H\$ n[a^mfmXr{O` oVWmBgH\${deïVm`|~VmB`&
Define offer and explain its characteristics.

OR / AWdm

AZ♯ÝY H\$aZoH\$ `m¿Vm go Amn Š`m g_PVohj? AZ♯ÝY H\$aZoH\$ A`m¿ ì`pŠV H\$mZ–H\$mZ h©?
What do you understand by capacity to contract? Who are the various persons declared by law to enter in to contract?

Q. 2.   hm{Zajm AZ♯ÝY go Amn Š`m g_PVoh©? hm{Zaj H\$ Ed§hm{Zaj mYmar H\$ A{YH\$mam| H\${ddMZm H\$O`&
What do you understand by the contract of Indemnity? Discuss the rights of Indemnifier and Indemnified.

OR / AWdm

{Zj m Š`mhj? {Zj mr VWm{Zj mJhrVmH\$ H\$Î?m° n}H\$m Cëbd H\${OE&
What is Bailment? Describe the duties of a Bailer and a Bailee.

Q. 3.   à{Vkm-n Ì H\$ Š`mAmdí`H\$Vmhj? BgH\$m{d{Z_`-n Ì goAÝVa ñnî0>H\${OE&
Why is promissory note needed? Distinguish it from bill of Exchange.

OR / AWdm

MH\$ H\$ì AZmXaU goŠ`m Ame` hj? MH\$ H\$ì AZmXaU gogå~pÝYV _♥`àmdYmZZ Š`m hj?
What is meant by dishonor of a cheque? What are the main provisions relating to dishonor of a cheque?

Q. 4.   {ObmCn^m°ŠVm_¡M Š`mhj? BgH\$ì ÛmamCn^m°ŠVm{eH\$m`ì V H\${ZdmaU H\${bE AnZmB©OmZodmbr à{H\$`m H\$mdUZ® H\${OE&
What is district consumer forum? Describe the procedure adopted for the redressal as of consumer complaints by the forum.

OR / AWdm

gmPXmar H\$ n[a^mfm Xr{O`& gmPXmar H\$ à>H\$ma ~VmB©o
Define partnership. Mention the various types of partnership.

Q. 5.   ñdV¡ gh_{V goŠ`m Ame` hj? gh_{V H\$~ ñdV¡ Zht _mZr OmVr hj? AZ♯ÝY H\${b`oBgH\$ _hÎd H\$mg_PmB`&
What is meant by free consent? When is consent not free? Discuss its importance in contract.

OR / AWdm

{ZåZ{b{I V na {Q\$ßnUr {b{I EŸ …
Write notes on the following :
(i) gmPXmar H\$mn§Or`Z / Registration of Partnership
(ii) YmaH\$ VWm`Wm{d{YYmaH\$ _§AÝYa / Distinction between holder and holder in due course.

◆◆◆

(iii) ì`mmar/Dealer

(iv) {dH$ /Sales

OR / AWdm

AÝVamÂ^`r` ì`mma H$ XnmZ {~H$r H$m{ZYm®U H$$Zodmbo{gÕmÝVm|H$mog_PmB`®

CXmhaU ^r Xr{OEŴ

Explain the principles determining the sale in course of inter-state trade. Give examples.

Q. 4. HñÝ[Ðr` {dH$` H$a A{Y{Z`_ 1956 H$ AÝVJ®V ì`mm[a`m|H$n§Or`Z H$ àmdYmZm| H$mdU® H${OEŴ

Explain the provisions of the CST Act 1956 relating to registration of the dealers.

OR / AWdm

{dH$` _ë` VWm AmdV®H$mog_PmohtE CZH$§ AÝa H$m§ññî0>H${OEŴ

Explain the meaning of sale price and turnover and clarify difference between them.

Q. 5. amOñWmZ _ë` n[ad{Y®V H$a A{Y{Z`_ H$ VhV H$a H$$ Xam| H$ gå~ÝY _|{dñVV bdV {b{I `Ŵ

Write a detail note on rates under the Rajasthan value added Tax Act.

OR / AWdm

amOñWmZ _ë` n[ad{Y®V H$a A{Y{Z`_ H$ AÝVJ®V H$a H$ dgìbr H$aZoH$ H$$Z-H$$Z-gr {d{Y`m±h¢? g_PmB`Ŵ

What are the various modes of recovery of tax under the Rajasthan value added tax Act. Explain.

(ii)   ♦♦♦

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER - IV : TAX PROCEDURE & 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 अंक समान हैं।

Q. 1. H$amannU goAmn Š`m g_PVohç? H$amannU H$ CXXí^`í`í]| H$mdU® H${OEŴ

What do you mean by Taxation? Explain the objectives of Taxation.

OR / AWdm

àJ{Verb H$a goAmn S`m g_PVoh? àJ{Verb H$$a H$ nj Amà {dnj _|VH®$H$$m g_PmBE?

What do you mean by progressive tax? Explain arguments for and against progressive taxation.

Q. 2. ^maV _|àÝ`j VWm AàÝ`j H$amoH$ {d{^Þ àH$mam|H$mdU® H${OEŴ

What are the different types of direct and Indirect taxes in India Explain.

OR / AWdm

^maV _|H¥${f na H$amannU H$m{dñVV dU® H${OEŴ

Explain Agriculture Taxation in India in detail.

Q. 3. HñÝ[Ðr` {dH$` H$a A{Y{Z`_ H$ AÝVJ®V {ZåZ na g§j á {Q$n{U`m§{b{I EŴ

Write short notes on the following under the central sales tax Act.

(i) _mb/Goods

(ii) K mf{V _mb/Declared Goods

(i)   d·i·m·@P.T.O.

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER - V : BUSINESS STATISTICS

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.

Q. 1. What is statistical table? What are its objects and importance in a statistical enquiry?

gm§»`H$$` gmaUr {H$goH$$hVoh‡? EH$ gm§»`H$$` AZwg§YmZ _|gmaUr H§$ Š`m CXŠo`` Ed§_hÎd h‡?

Q. 2. From the following series calculate Mean, Median & Mode.

{ZåZ gmaUr go_Ü`H$$, _Ü`H$$m VWm ~hþbH$ H$$ JUZm H${O`o

Value (_ë¶`)		Frequency (Amd¥{Îm)
10-20	-	04
10-30	-	16
10-40	-	56
10-50	-	97
10-60	-	124
10-70	-	137
10-80	-	146
10-90	-	150

Q. 3. What is skewness? How will be skewness be tested in a distribution? Explain with examples.

{df_Vm{HgoHhVoh‡? EH${dVaU _|{df_VmH$$ Om±M {H$g àH$ma H$$ OmVr h¡? CXmhaU g{hV g_PmB©`o

Q. 4. Complute the standard deviation from the following data.

{ZåZ‌H$V g§_H$‌m‌goà_‌m {dMbZ H$ JUZ‌m H$‌{O`‌&

Midpoint	1	2	3	4	5	6	7	8	9
Frequency	2	60	101	152	205	155	79	40	01

Q. 5. Explain the meaning and significance of the concept of correlation.

gh gå~ŷ H$‌m AW©A‌‌‌m _hËd g_PmH$a {b{I E‌&

Q. 6. Given the following data, what will be the likly yield when rainfall is 29 inches.

{ZåZ g_‌§‌$ {X`‌oJ`‌oh‌‌‌‌‌‌‌¡ gå^‌m‌` CnO Š`‌mh‌‌‌mdr, `{X dfm©29 BŷM h‌‌‌&

	Rainfall	Production Per acre
Mean (_ü`)	25"	40 unit
Standard deviation	3"	6 unit
(à_‌m {dMbZ)		
Correlation Coefficient	r = + 0.8	
(ghgå~ŷ JU‌$)		

Q. 7. What is time series? How will you analyse them?

H$‌b I Ur Š`‌mh‌¡? A‌‌m CZH$‌m H$‌go{díbÓfU H$aVoh‌¡?

Q. 8. Calculate Fisher's ideal Index number from the following data.

{ZåZ g_‌§‌$‌go{\$ea H$ AmXe©gMH$‌$‌‌$ H$ JUZmH$${OE‌&

Item	Price		Quantity	
Ÿ	2014	2015	2014	2015
A	8	20	50	60
B	2	6	15	10
C	1	2	20	25
D	2	5	10	8
E	1	5	30	40

(ii)

Q. 9. Calculate Coefficient of skewness from the following data.

{ZåZ{b{I V g_‌$‌‌‌go{df_Vm‌JUŷ$ kmV H$${OE‌&

Central Value		Frequency
15	-	33
20	-	28
25	-	25
30	-	24
35	-	20
40	-	21

Q. 9. What is cost of living index numbers? Explain its uses also.

OrdZ {Zd‌mˆ‌ gMH$‌‌$ {HgoHhVoh‌? BgH$‌ Cn`‌‌‌JVmH$‌m‌ dU©‌ H$${OE‌&

◆◆◆

(iii)

OR / AWdm

nÔr H$mon[a^m{fV H$s{OEÝ& nÔr {Z_m©U H$mo à^m{dV H$aZodmboVЁdmÝH$s {ddM©m H$s{OEÝ&

Define capital. Discuss the factors affecting capital formation.

Q. 4. ã`mO H$s VabVm ngÝYXJr {gÕmÝV H$s AmbmoMZmÝ_H$ g_rjm H$s{OEÝ&

Critically examine the liquidity preference theory of interest.

OR / AWdm

_OXyar H$s AmYw{ZH$ {gÕmÝV H$s ì`m»`m H$s{OEÝ&

Explain the modern theory of wages.

Q. 5. {H$Ýht Xmo na {Q$nUr {b I / Write short notes on any two.

(i) _mÝJ H$m {Z`_

Law of demand

(ii) EH$m{YH$ma

Monopoly

(iii) AënH$mbrZ ~mOma

Short term market

OR / AWdm

CXmgrZZ dH$ {díbofU H$s n[a^m{fV XVmohÝ& CgH$s à_wI {deofVmAmÝ H$m Cëbod H$s{OEÝ&

Define indifference curve analysis and mention its main characteristics.

♦♦♦

(ii)

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)
PAPER - VI : BUSINESS ECONOMICS

TIME : 3.00 HRS.   **MM : 70**

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

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

Q. 1. ì`mdgm{`H$ AW©emñì H$s n[a^m{fmX X {ì`mdgm{`H$ {ZU©m| _| ì`mdgm{`H$ AW©emñì H$s ^y{_H$m H$m Cëbod H$a|ka /Define business economics. Examine the role of business economics in business decisions.

OR / AWdm

gr_mÝV Cn`mo{JUmõmg {Z`_ H$s ì`m»`m aod {MÌm|H$s ghm`Vm goH$s{OEÝ& BgH$s gr_mE§ ~VmBEÝ&

Explain the law of diminishing marginal utility with the help of diagram and give its limitations.

Q. 2. ny{V© H$m {Z`_ H$mo g_PmBEÝ& ny{V© H$mo H$mnZ Z –H$mÝeZ goVÏd à^m{dV H$aVohÝ?

Explain the law of supply. What are the factors which affect the supply of a commodity?

OR / AWdm

AZwHy$boV_ OZg§»`m {gÕmÝV H$s ì`m»`m H$s{OEÝ& _ëWg H$s {gÕmÝV go`h {H$g àH$ma Im I añR>hÝ&

Explain the optimum theory of population. State how is it improvement over the Malthusian theory of population.

Q. 3. _ë` {ZYm©aU _|g_` VÏd H$s _hÝd H$s g{MÝ ì`m»`m H$s{OEÝ&

Discuss the importance of time element with help of a diagram.

(i)   d̂-i-m-@P.T.O.

B.COM. FIRST YEAR EXAMINATION, 2016
(Correspondence Course)

PAPER - VII : BUSINESS BUDGETING

TIME : 3.00 HRS.   MM : 70

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

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

Q. 1. What do you mean by business budgeting? State the procedure for preparation of budget by a business undertaking.
ì`mdgm{`H\$ ~O0Z goAmn Š`m g_PVoh? EH\$ ì`mdgm{`H\$ ghWm Ûmam ~O0 V¡ma H\$aZoH\$ à{H\$`mna àH\$ma S#{b`ü

OR / AWdm

Write short notes on the following/{ZåZ na {0#nUr`n\${b{I E–
(i) Budget period/~O0>Ad{Y
(ii) Key Budget factors/à_w ~O0>H\$maH\$

Q. 2. Explain the various theories of Business forecasting.
ì`mdgm{`H\$ nqdm2w_mZ H\${d{^þ {gÕmÝVm|H\$ì`m»`mH\$s{OEü

OR / AWdm

The average weekly wages of working class of Ajmer is Rs. 12 and that of jaipur is Rs. 18, their standard deviations are Rs. 2 and Rs 3 respectively and their coefficient of correlation is + .67
If the wages at Ajmer are Rs. 20, then calculate the maximum expected wages at Jaipur.

	Product X (CÉnmXH\$ EŠg) én`0	Product Y (CÉnmXH\$ dmB©) én`0
Direct Material P.U. àË`j gm_J«à{V BH\$mB©	400	360
Direct wages 1 per hour P.U. à{V KÊ\9a à{V BH\$mB©àË`j I_	120	80
Selling price P.U. {dH\$`_ë\` à{V BH\$mB©	800	600
Variable overheads per hour à{V KÊ\9a n[adV©erb Cn[aì``	1	1

Total fixed overheads are Rs. 64,000 per annum.
Hwb ñWmr Cn[aì`` 64,000 én`oà{V df©

You are asked which of the following products mix adopted for sales.
Amngo`onÄm OmVm h¡, {H\${ZåZ{b{I V _|goH\$$n\9Zgm CÉmX {_lU {dH\$` hVw AnZmîm OmEà

(a) 200 Units of X and 400 Units of Y
(b) 300 Units of X and 300 Units of Y
(c) 400 Units of X and 200 Units of Y

OR / AWdm

What is the meaning of product and product decisions? What types of decisions are taken under it?
CÉmX Ed§CÉmX {ZU©` goŠ`mAme` h¡? Bg_|{H\$g àH\$ma H\${ZU©` {b`oOmVohîà

♦♦♦

AO_a _|EH\$ H\$m̐ãV dJ⁹H\$ Am̐gV gmám̐{hH\$ _OX}r 12 én`oh¡ Am̐p O`nm H\$ 18 én`oh¡, CZH\$ à_m {dMbZ H\$_e…2 Am̐p 3 h¡, VWm CZH\$m ghg\$·Y JwUm\$ + .67 h]k

`{X AO_a _|_OX}r 20 én`oh¢ Vm̐O`nm _|gdm̐PYH\$gå^m{dV _OX}r km̐V H\$\$(OE]k

Q. 3. What is master budget? Describe briefly the usual subsidiary budgets of master budget./_mñ0a ~O0>Š`m h¡? _mñ0a ~O0>H\$ ghm̐ H\$ ~O0m̐| H\$m gñ m _|{ddMZ H\$\$(OE]k

OR / AWdm

A company manufactures two products A and B. A forecast for the number of units to be sold in the first four months of the year is given below.

Month	Product - A (Units)	Product - B (Units)
January	3,000	6,000
February	3,400	6,000
March	4,200	5,200
April	5,000	4,400

Finished units equal to half the sales for the next month will be in stock at the end of each month (including previous December).

Prepare for the three month ending March 31, a production budget for each month.

EH\$ H\$nZr 2 CÑmmXm| "A' VWm "~' H\$m {Z_mⁿO H\$aVr h]k df⁹H\$ àW_ Mma _mh _| ~Mr OmZodmbr BH\$mB©m|H\$ g≫`m _|nydm̐w̐mZ ZrMo{XE JE h¢-

_mh	CÑmmXH\$ "A' (BH\$mB©m̐)	CÑmmX "~' (BH\$mB©m̐)
जनवरी	3,000	6,000

\$adar	3,400	6,000
_m̐M©	4,200	5,200
Aàp	5,000	4,400

àË`] H\$ _mh H\$ A·Y _|{Z{_·Y BH\$mB`m| H\$m̐ ñ0m̐H\$ AJbo_mh H\$ {~H\$ (JV {Xgå~a g{hV) H\$m AmYm ahom̐k

31 _m̐M©H\$m̐o g_má hmZodmbo VrZ _hrZm| H\$ {bE àË`] _mh H\$m CÑmmXZ ~O0> ~ZmBE]k

Q. 4. Write short notes on the following.

(i) Budget Manual
(ii) Budget Co-ordination

{ZåZ na {0\$nUr`m̐\${b{I E-
(i) ~O0>npñVH\$m
(ii) ~O0> g_Ýd`

OR / AWdm

Write short notes on the following.
(i) Use of alternative production of facilities.
(ii) Determination of the profitable level of production.

{ZåZ na {0\$nUr`m̐\${b{I E-
(i) CÑmmXZ H\$ dH\$\$npënH\$ g]{dYmAm| H\$m̐ à`m̐oJ]k
(ii) CÑmmXZ H\$ gdmⁿ{_· bm̐^ àXVm̐ H\$m̐ñVa {ZY]mⁿ{aV H\$aZm̐k

Q. 5. The directors of Ram limited have submitted the following information. regarding its two products X and Y :

am_ {b{_0\$>H\$ g\$MmbH\$m|Zo AnZo Xm̐o CÑmmXm|, EŠg VWmdmB©H\$ g\$·Y _|{ZåZ{b{I V gMZmE\$àñVVV H\$\$ h¢-