



ARKA JAIN University, Jharkhand

^{2nd}
2nd Semester Final Examination – 2018-19

Subject: Financial Accounting

Time: 3 Hours

Course: B. COM

Full Marks: 70

Pass Marks: 28

- Candidates are required to give their answers in their own words as far as practicable.
- Question Paper is divided into **THREE Parts –A,B & C**
- **Part-A** is compulsory.
- **Part- B** contains **FOUR** questions out of which **TWO** questions are to be answered.
- **Part- C** contains **SIX** questions out of which **THREE** questions are to be answered.

PART A

Q.1) All questions are compulsory

A] Multiple Choice Questions / Fill in the blanks:

(10x1=10)

i) Subscription received in advance during the accounting year is:

- a) An income
- b) An Expenses
- c) An Assets
- d) A Liability

ii) The receipts and payments account generally show:

- a) A credit balance
- b) A debit balance
- c) Capital fund or accumulated fund
- d) Surplus or deficit

iii) Generally incomplete records are maintained by a:

- a) Trader
- b) Society
- c) Company
- d) Government

iv) When closing capital is less then opening capital, it denoted:

- a) Profit
- b) Loss
- c) Loss if there is no drawing
- d) Non

v) Drawing are deducted from:

- a) Sales
- b) Purchases
- c) Returns outward
- d) Capital

Fill in the blanks by choosing one of the two alternates given in the bracket:

- vi) The amount received from debtors can be traced from _____ Summary (Cash/ Purchased)
- vii) Increase on capital at the end of the period represents _____. (Loss/ Profit)
- viii) When sales account transfer to trading account that time trading account is _____
(Debited/ Credited)
- ix) When depreciation charge on assets that time depreciation _____. (Debited/ Credited)
- x) Good will is a _____. (Fixed asset/ Current asset)

B] Very Short questions:**(5x1=05)**

- a) Give two needs of financial accounting.
- b) Write one difference between cash price and hire purchase price.
- c) What is realization account?
- d) What do you mean by interest suspense account?
- e) Write the meaning of dissolution?

PART B**Q.2) Answer any two questions from this section:****(2x5=10)**

- i) From the following particulars find out net credit purchase:

Opening balance of sundary creditors	30,000
Payment by cheques	2,35,000
Payment by bills payable	25,000
Payment in cash	5,000
Discount received	5,000
Purchase returns	10,000
Closing balance of sundary creditors	40,000

- ii) ARKA JAIN UNIVERSITY agree to purchase from Weston Company some A.C Sets on the Hire – Purchase system payable over a period of five years by annual installment at Rs 10,000 over a period of five years. The Weston Company charges interest at 4% per annum on the yearly balance.
Show the calculate cash price (Present value of Rs1 per annum for 5 years at 4% is Rs 4518)
- iii) Explain “ Garner Vs Murray case”
- iv) State the advantages of single entry system.

PART C**Answer any Three questions:****(3x15=45)**

Q.3) On 1st Jan 2018 X Ltd purchased a motor car from Y Ltd on the hire purchase system. The cash price of which was payable as Rs 12,000 down and the balance in 3 equal annual installments together with interest at 10% p.a. The amount at last installment including interest was 17,600. Depreciation was to be provided at 20% p.a. on reducing balance. After obtaining 3 years of service the motor car was sold for Rs 30,000 each.

Show the (a) Motor car account

(b) Vendor account, in the book of buyer for 3 years.

Q.4) A, B, C and D were partners sharing profits in ratio at 3:2:3:2. Their balance sheet on the date of dissolution was as follows:

Liabilities	Amount Rs	Assets	Amount Rs
Capital:		Assets	17,000
A	10,000	C'Capital	6360
B	5,000	D'Capital	1640
Reserve fund	4000		
Creditors	6000		
Total	25,000		25,000

On the above date C became insolvent and was able to contribution only 50 paise in rupee. Assets realized Rs 12,500. Realization expenses amounted to Rs 400. Show the necessary ledger account.

Q.5) A and B are partners in a firm. They share profit and loss in equal ratio. They decided on 1st May, 2018 on convert this firm into a company. The balance sheet of this firm on 31st March, 2018 is as under:

Liabilities	Amount Rs	Assets	Amount Rs
Creditors	40,000	Buildings	50,000
Bills payable	10,000	Furniture	8,000
Capital:		Debtors	30,000
A 40,000		Stock	12,000
B 40,000	80,000	Cash in hand	30,000
Total	1,30,000		1,30,000

The name of the company is X ltd. This company took over all the assets and liabilities of the firm except cash in hand. The valuation of these assets and liabilities is as under:

Building Rs 60,000, furniture's Rs 10,000, debtors Rs 30,000, Stock Rs 10,000, Creditors Rs 38,000. B/P Rs 10,000. X Ltd paid the purchase price in equity shares of Rs 10 each. Prepare necessary accounts in the books of firm in this connection.

Q.6) Distinguish between receipts and payment account and income and expenditure account. How will you convert the receipts and payments account into an income and expenditure account?

Q.7) A summary of receipts and payments of Calcutta Swimming Club for one year is given below:

Dr.		Receipts and Payments Account for the year ended 31.12.2017		Cr.	
Receipts	Amount	Payments	Amount		
To Opening Balance	3,000	By Salaries and Rent	1,500		
To Subscription	20,000	By Electric Charge	300		
To Donation	5,000	By Sports expenses	1,000		
To Entrance Fee	1,000	By Sports goods purchase	9,000		
To Interest	100	By Books purchase	5,000		
To Charity Show receipts	2,400	By Miscellaneous expenses	700		
		By Charity Show expenses	2,000		
		By Investment	8,000		
		By Closing Balance	4,000		
	31,500				31,500

Following information is available at the end of the year:

- (i) Of the total subscriptions received, Rs 500 is for 2016 and Rs 600 for 2018; but Rs 100 is due for 2017.
- (ii) The total sum received on Entrance Fees is to be transferred to Capital Fund.
- (iii) Salary is remaining due to be paid Rs 300.
- (iv) Interest is receivable Rs 500.
- (v) The club had the following assets on the opening date of the year :
Sports Goods ` 3,000; Books ` 2,000; Investment ` 6,000.

From the above information prepare an Income and Expenditure Account and also show the financial position of the Club as on 31st December, 2017.

Q.8) What is the Difference Between Statement of Affairs & Balance Sheet?



ARKA JAIN University, Jharkhand

2th Semester Final Examination -2019

Subject: Introduction to Marketing.

Time: 3 Hours

Course: B.COM

Full Marks: 70

Pass Marks: 28

- Part-A & D are compulsory.
- Part- B Contains SIX questions out of which FOUR questions are to be answered.
- Part- C Contains SIX questions out of which THREE questions are to be answered.

PART A

Q.1) All questions are compulsory

A] Multiple Choice Questions:

(5 X 1 = 5)

i) The concept of marketing mix was developed by:

- a) N. H. Borden
- c) Stanton

- b) Philip katter
- d) A. Aderson

ii) What are the form of human needs taken as shaped by culture and individual as personality?

- a) Wants
- c) Needs

- b) Demands
- d) Social needs

iii) Who is the father of modern marketing?

- a) Peter Drucker
- c) Lester Wunderman

- b) Philip Kotler
- c) Abraham Maslow

iv) Select an appropriate definition of want:

- a) Consumer Needs
- c) Need directed to the product

- b) Need backed by buying power
- d) Basic human requirement

v) Testing before launching a product is known as:

- a) Acid test
- c) Market test

- b) Concept testing
- d) Test Marketing

B] Very Short questions:

(5 X 2 =10)

- a) Define core competency.
- b) Give two example of sensory appeal.
- c) Define Branding.
- d) Who are the different distribution channel members?
- e) What is demographic segmentation?

PART B

Q.2) Answer Any four questions:

(4 x 5 = 20)

- i) Define advertising. What are different type of advertising?
- ii) What are the bases of segmentation of a market?
- iii) What do you mean by a market?
- iv) What are the basic difference in selling and marketing?
- v) What is pricing and cost plus pricing policy?
- vi) Product Vs Services.

PART C

Answer Any three:

(3x10 = 30)

- Q.3) Explain in detail the six essential steps involved selling the price of the product.
- Q.4) What do you understand by PLC? What are the different strategies in different stages of product life cycle?
- Q.5) Describe the meaning and definition of promotion mix. Explain the different component of promotion mix.
- Q.6) What is the difference between psychographic segmentation and behavioural segmentation?
- Q.7) What do you understand by physical distribution channel? Explain the vertical and horizontal marketing system?
- Q.8) What do you understand by distribution channel? What are the different types and characteristics of distribution channel?

PART D

Case Study.

(1X5=5)

- Q.9) How MARUTISUZUKI manage its portfolio with help of strategic tool BCG Matrix.



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(1X5=5)

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ARKA JAIN University, Jharkhand

2th Semester Final Examination -2019

Subject: Principle of Auditing.

Time: 3 Hours

Course: B.COM

Full Marks: 70

Pass Marks: 28

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- **Part- D** is compulsory.

PART A

Q.1) All questions are compulsory

A] Multiple Choice Questions:

(5 X 1 = 5)

i) Auditing is:

- | | |
|------------------|-------------------|
| a) An art | b) A Science |
| c) Both of these | d) None of these. |

ii) Who can be an auditor?

- | | |
|----------------------|------------------|
| a) Commerce graduate | b) Law graduate |
| c) Cost accounting | d) None of these |

iii) To examine the books of account is theobject of auditing:

- | | |
|---------------|-----------|
| a) Primary | b) Social |
| c) Subsidiary | c) None |

iv) Audit of public company is:

- | | |
|---------------|------------------|
| a) Voluntary | b) Complete |
| c) Compulsory | d) None of these |

v) Audit of Life Insurance Company is:

- | | |
|---------------|------------------|
| a) Compulsory | b) Voluntary |
| c) Optional | d) None of these |

vi) Routine checking is done:

- | | |
|-----------------------------|------------------|
| a) By employees of the firm | b) By auditors |
| c) By management | d) None of these |

vii) Which of the following is based on the principle of division of labour?

- a) Internal control
- b) Internal checking
- c) Internal audit
- d) None of these

viii) Every voucher should be signed by:

- a) Accountant
- b) Manager
- c) Responsible officer
- d) None of these

ix) Under which section a company auditor is appointed?

- a) 139
- b) 143
- c) 145
- d) 252

x) By whom the special audit of a company is get done:

- a) Central government
- b) Share holders
- c) Director of the company
- d) None of above

B] Very Short questions:

(5 X 2 = 10)

- a) What is errors?
- b) What is interim audit?
- c) What is test checking?
- d) What is audit programme?
- v) What is goodwill?

PART B

Q.2) Answer Any four questions:

(4 x 5 = 20)

- i) Point out the objects of auditing?
- ii) What is audit report?
- iii) Explain is importance of vouching.
- iv) What do you understand by verification of assets?
- v) Discuss the objects of internal check.
- vi) Who can appoint a company auditor? Explain.

PART C

Answer Any three:

(3x10 = 30)

Q.3) "Finance is the life blood of industry" Elucidate this statement with suitable illustration.

Q.4). Differentiate between net present value and internal rate of return.

Q.5) The following forecast in respect of M/S Kumar & Co Ltd for 3 months (April to June-18) are as follows.

Amount in Rs.

Month	Sales	Purchase	Office Expense	Administrative Expense
April	60,000	30,000	9000	3500
n	60,000	30,000	9000	4000
June	60,000	30,000	9000	4500

Additional information is given below:

i) 50% sales are on cash basis, 90% of the credit sales are realized in the same month and the remaining 10% in the next month.

ii) All the purchase are on cash basis, on which a cash discount of 5% is allowed.

iii) Payment of all other expenses are made in the same month.

iv) Cash balance of Rs 6000 is expected to remain on 1st June-2018

On the

6) Average stockholding in term of sales required 15 week

7) Allow 10% for contingencies

Q.8)

PART D

(5)

Q.9 Case Study.

Harish is a office Manager of XYZ Ltd. What practical action would be taken to motivate the following:

i) A young Management graduate who has been an assistant with Harish for 1 year and

ii) A 50 year old Head clerk efficient and in good health but who is unlikely to receive further promotion.



ARKA JAIN University, Jharkhand

2nd Semester Final Examination – 2019-20

Subject : Macro Economics

Course: B.Com (H)

Full Marks : 70

Pass Marks: 28

Time : 3 Hours

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- Question Paper is divided into **Three Parts –A, B & C**
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PART A

Q.1) All questions are compulsory

A) Multiple Choice Questions:

(10x1=10)

i) M_1 + total deposits with post office savings organization is called:

- a) M_3
- b) M_4
- c) M_2
- d) None

ii) Hoarding of money leads to

- a) Increase in money supply
- b) decrease in money supply
- c) Constant money supply
- d) can't say with certainty

iii) While issuing bills of exchange banks earn through

- a) Deposits
- b) loans
- c) Dividends
- d) discounts

iv) Macro economics is a study of economics which deals with four major sector:

- a) Firm, households, government and external sector
- b) Households, firms, government and external sector
- c) Households, firms, government, and demand-supply
- d) None of the above

v) Which out of the following is phenomenon that leads to Demand-Pull Inflation?

- a) It is a situation when aggregate demand in an economy outpaces aggregate supply
- b) It is a situation of persistent rise in inflation along with dip in growth and increase in unemployment
- c) It is a situation caused by an increase in prices of inputs like labor, raw material etc
- d) It is a situation when a nation experiences very high and accelerating inflation.

vi) I. While calculating GDP, income generated by foreigners in a country is taken into consideration
II. While calculating GDP, income generated by nationals of a country outside the country is taken into

account

- a) I only
- b) II only
- c) both
- d) none

vii) The number of times a unit of money exchanges hands during a unit period of time is known as:

- a) Velocity of circulation of money
- b) speed of circulation of money
- c) momentum of circulation of money
- d) count of circulation of money

viii) Currency notes and coins are called as:

- a) Fiat money
- b) Legal tenders
- c) Fiat money
- d) Both b and c

ix) During business cycles the opposite of a trough is

- a) Inflation
- b) hyperinflation
- c) Trend
- d) peak

x) In order to influence spending on goods and services in the short-run, monetary policy is directed at **directly** influencing

- a) Unemployment rates
- b) inflation rates
- c) interest rates
- d) economic growth rates

B) Very Short question

- a) What do you understand by disequilibrium?
- b) Define NNP_{fc} .
- c) Define money.
- d) What do you understand by stagflation?
- e) Mention two functions of the commercial banks.

(5x2=10)

PART B

Q.2) Answer any four:

(4x5=20)

- i) Differential between inflation and deflation.
- ii) Mention the four phases of trade cycle. Also, represent it using a suitable diagram.
- iii) What is demand pull inflation? (represent using a diagram)
- iv) Write the functions of a Central bank.
- v) What are the main objectives of macro economics?
- vi) What do you understand by broad definition of money?

PART C

Answer any three:

(3x10=30)

Q.3) Elaborate on

- a) Quantitative credit control
- b) Qualitative credit control

Q.4) Elaborate on '5 sector working model of an economy'. Explain the working along with a graphical representation.

Q.5) what do you understand by deflation? What are the anti-deflationary measures?

Q.6) Define GDP and GNP. What are the difficulties in the estimation of National Income?

Q.7) Write a note on 'Measures of Money Supply in India'. Elaborate on each type of money.

- Q.8)** i) What is operating surplus?
ii) Estimate the operating surplus from the following data:

Particulars	INR (crores)
a) Profit before tax	320
b) Royalty	30
c) Corporate tax	100
d) Interest	415
e) Rent	327
f) Mixed Income	510
g) Dividends	200
h) Indirect tax	180



ARKA JAIN University, Jharkhand

2nd Semester Final Examination – 2018-19

Subject : English

Time : 2 Hours

Course: B.Com

Full Marks : 35

Pass Marks: 14

-
- Candidates are required to give their answers in their own words as far as practicable.
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 - **Part- C** contains **FOUR** questions out of which **ONE** question is to be answered.
-

PART A

Q.1) All questions are compulsory

A] Transformation of sentences:

(10x1=10)

- i. I had delivered the letters yesterday .
The letters
- ii. Who shot the deer?
By.....
- iii. No student has attended the class.
Neither.....
- iv. The boys were obedient. They were responsible.
Not only.....
- v. Manoj is sketching the plan.
The plan.....
- vi. I will never listen to you.
Never.....
- vii. My brother didn't attend the lecture. He wasn't well.
Since.....
- viii. Who broke the jug?
By whom.....
- ix. Mr. Kumar scolded his son for being disruptive.
Mr. Kumar's son.....
- x. Oh! It's a tiring journey.
I wish.....

PART B

Q.2) Answer any four:

(4x5=20)

- i) Comment on the theme of poignancy in BREAK BREAK BREAK.
- ii) Give a brief idea of human malice you find in The Dear Departed.
- iii) The Retreat is a yearning for days of innocence. Justify
- iv) Comment on the theme of Ode on Solitude.
- v) Give a brief character sketch of Abel Merryweather.
- vi) What is an Ode? How does Dejection relate to it?

PART C

Answer any one:

(5x1=5)

Q.3) Time rescued Abel Merryweather. How do you see the statement?

Q.4) 'Greed and selfishness often brings human doom.' Analyze with reference to THE DEAR DEPARTED.

Q.5) War is more idealistic than real. How is it relevant with reference to A Report on Experience?

Q.6) Comment on the theme of righteousness in THE DEAR DEPARTED.



ARKA JAIN University, Jharkhand

2nd Semester Final Ex Examination – 2018 – 19

Subject: Business Awareness - II

Course : B.B.A./B.COM.

Time : 2 Hours

Full Marks : 35

Pass Marks : 14

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- Question Paper is divided into **Three Parts –A, B & C.**
- **Part - A** is compulsory.
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- **Part - C** contains **FOUR** questions out of which **TWO** questions are to be answered.
- **Part - D** is compulsory.

PART A

Q.1) All questions are compulsory

A) Multiple Choice Questions

(5x1=5)

i) Which of the following is a characteristic of Maturity Phase?

- a) High Sales
- b) High Growth
- c) Both of these
- d) None of these

ii) D.I.N. stands for -

- a) Director Index Number
- b) Digital Index Number
- c) Director Identification Number
- d) Director Index Number

iii) 'East India Company' was an -

- a) Private Company
- b) Statutory Company
- c) Chartered Company
- d) Registered Company

iv) Which of the following is a characteristic of a company?

- a) Separate Legal Entity
- b) Unlimited Liability
- c) Progressive Succession
- d) None of these

v) The word 'Company' is derived from _____ word -

- a) Sanskrit
- b) Greek
- c) Latin
- d) English

PART B

Answer any three.

(3x5=15)

Q.2) Define Company. Explain different types of Company with suitable examples.

Q.3) What are the different characteristics of a company? Elaborate.

Q.4) What do you mean by VRIO Framework? Explain its relevance.

Q.5) Explain the fitment of Design Thinking. What are the steps involved in Design Thinking?

- Q.6) Explain the life cycle of a company with the example of Starbucks Corporation.
Q.7) Discuss the skills of an Entrepreneur.

PART C

Answer any two.

(2x5=10)

- Q.8) What do you mean by Strategic Intent? Explain its importance.
Q.9) Discuss the key steps involved in Strategy Formulation
Q.10) Explain the concept of Service Innovation with suitable example.
Q.11) Elaborate Business Model Innovation in modern context.

PART D: CASE STUDY

(1x5=5)

This is what Paytm is trying. Starting as a mobile wallet player, it has morphed into a payments bank. The company roped in Japanese internet and telecom conglomerate SoftBank, which pumped in \$1.4 billion at a valuation of \$7 billion.

Marketing experts reckon that while Paytm has managed to pip its ecommerce and fintech peers in valuation and visibility, and has also pocketed strategic investors like Alibaba and SoftBank, what is yet to be seen how it pares its losses and turns profitable as Indian ecommerce players continue to bleed heavily on the back of aggressive advertising, marketing and promotional expenses.

Paytm reportedly saw its net losses climb four-fold to Rs 1,549 crore for the year ended March 31, 2016, according to documents filed with the Registrar of Companies. Paytm declined to comment on the story.

While so far all the players have kept themselves busy shaping strategies to load their wallet with VC funding, what will help them survive and grow would be an equal emphasis on loading their wallets with profits.

- Q.12) With reference to the Case, Explain What type of Strategy is being talked about?