



ARKA JAIN University, Jharkhand

1st Semester Final Examination – 2018-19

Subject: Financial Accounting I

Course: BCOM

Time: 3 Hours

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 **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 / Fill in the blanks:

(10x1=10)

- a) Which of the following is not a type of liability?
- i) Long-term ii) Current iii) Contingent iv) Speculative
- b) According to which concept, the owner and business are to be treated as two distinct entities?
- i) Accounting Entity ii) Accrual iii) Accounting period iv) Going concern
- c) Which Accounting Standard deals with Depreciation Accounting?
- i) AS - 6 ii) AS – 10 iii) AS - 3 iv) AS - 7
- d) Which of the following is not a method of Branch Accounting?
- i) Wholesale ii) Stock & Debtors iii) Final accounts iv) Retail
- e) Which convention says that accounting principles and methods should remain same from year to year
- i) Consistency ii) Conservatism iii) Timeliness iv) Materiality
- f) Advertisement expenses will be distributed in the ratio of _____ of respective departments.
- g) When goods are sent to branch from head office _____ account is debited.
- h) Under _____ method of depreciation, the value of asset decreases faster.
- i) In the books of lessee, excess of Minimum Rent over Royalty is called as _____.
- j) According to the _____ concept, every business transaction will affect atleast two accounts.

B] Very Short questions:

(5x2=10)

- a) Define Shortworkings
- b) Write about Principle of Conservatism
- c) Mention two objectives of accounting
- d) What is retrospective change in the method of charging depreciation?
- e) What is inter-departmental transfer of goods?

PART B

Q2). Answer any four:

(4x5=20)

- i) How is branch accounting different from departmental accounting?
- ii) What is the importance of government subsidy in Royalty accounting?
- iii) What are the key features of Accounting Standard (AS) 6?
- iv) What are the key clauses of Royalty Agreement?
- v) Write a note on Accrual Concept.
- vi) What are the advantages of department accounting?

PART C

Answer any three:

(3x10=30)

Q3). A of Agra has a branch at Lucknow to which goods are invoiced at cost *plus* 20%. All expenses of Branch are paid from Agra and branch keeps a sales journal and debtors ledger only. The transactions for the branch for the year ending, March 31st, 2011 are given below:

	(in Rs.)
Stock on 01.4.2010 <i>at Invoice Price</i>	12,000
Stock on 31.3.2011 <i>at Invoice Price</i>	9,000
Credit Sales	20,500
Cash Sales	8,750
Receipts from Debtors	18,950
Debtors on 31.3.2011	4,580
Goods received from Head office <i>at Invoice Price</i>	16,800
Goods in transit from Head office on 31.3.2011 <i>at Invoice Price</i>	1,800
Expenses paid by Head office for Branch account	5,200

Prepare the Branch Account at Invoice Price and Branch Trading and Profit & Loss Account for the year ended 31st March, 2011 in the Head Office books.

Q.4) The following figures are extracted from the books of Elite Stores:

	Deptt. A (in Rs.)	Deptt. B (in Rs.)	Deptt. C (In Rs.)
Purchases	2,00,000	3,00,000	8,00,000
Return Outward	20,000	10,000	30,000
Sales	6,10,000	12,20,000	18,30,000
Return Inward	10,000	20,000	30,000
Wages	40,000	60,000	80,000
Stock on 1 st April 2007	50,000	70,000	10,000
Stock on 31 st March 2008	80,000	50,000	40,000

Goods transferred from A Deptt. to B Deptt. Rs. 10,000 and from A Deptt. to C Deptt. Rs. 20,000. Goods transferred from B Deptt. to A Deptt. Rs. 5,000 and to C Deptt. Rs. 10,000. Goods transferred from C Deptt. to A Deptt. Rs. 7,000 and from C Deptt. to B Deptt. Rs. 9,000.

Following expenses are to be allocated equally:

Telephone charges Rs. 3,000; Insurance charges Rs. 6,000; Office expenses Rs. 9,000
Rent Rs. 24,000 to be divided in proportion of space i.e. $\frac{1}{4}$ A, $\frac{1}{4}$ B, $\frac{1}{2}$ C.

Other expenses were:

Discount allowed:	Rs. 18,000
Legal expenses:	Rs. 24,000
Bad Debts:	Rs. 15,000
Income Tax:	Rs. 63,000

Prepare Departmental Trading and Profit & Loss account in columnar form of three departments allocating the above expenses you seem best indicating the basis on which these expenses are allocated.

Q.5) A Company purchased on 1st January 2002, a second hand machine for Rs. 30,000 and immediately spent Rs. 20,000 on overhauling it. On 1st July 2002, additional machine at a cost Rs. 25,000 was purchased. On 1st July 2004 the machine purchased on 1st January 2002 became obsolete and was sold for Rs. 10,000. On that date a new machine was purchased at a cost of Rs. 60,000.

Depreciation was provided annually on 31st December at 10% per annum on the original cost of machine. In 2005, the company changed the method of charging depreciation, and adopted the method of writing off 15% on the diminishing value since 1st Jan 2002 with retrospective effect.

Prepare Plant account from 2002 to 2005 taking into account the impact as provided under AS-6

Q.6) On 1st January 2014, AB Ltd. leased out a mine to JK Ltd. on the following terms:

Total lease period: 25 years

Rate of Royalty: Rs. 25 per ton

Minimum Rent: Rs. 2,20,000 annually

Recoupment of short-workings: First five years of lease only

Year ended	Output (in tonnes)
2014	2,000
2015	3,600
2016	9,000
2017	15,000
2018	20,000

Prepare analytical table and Journal entries in the books of JK Ltd.:

Q.7) Write journal entries in the books of head office when goods are sent to branch at Invoice Price.

Q.8) How does strike and lockout affect minimum rent under royalty accounting? Explain with the help of suitable numerical examples.



3-c-x

Subject : Business Comm.

Time : 3 Hours

Course: BBA/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 Four Parts -A, B, C & D
- 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

Q1.) All questions are compulsory:-

A) Objective Answer Type

(5x1=5)

- Instructive function in communication refers to ...
 - Informing subordinates what work is to be done
 - Team management in a project.
 - Motivating employees
 - Giving feedback on message received.
- What is faulty decoding?
 - Element of non verbal communication
 - Background noise
 - Exchange of message
 - Function of communication.
- Which of the following does not come under creative writing?
 - Memoir
 - Drama
 - Encyclopedia
 - Movie scripts
- The fear of public speaking is known as
 - Glossophobia
 - Hydrophobia
 - Claustrophobia
 - none of the above
- Grapevine communication is also known as
 - Written comm.
 - Oral comm.
 - Non verbal comm.
 - None of the above

B] Short Answer Type

(5x2=10)

- i) Give salutation example for formal and informal letters?
- ii) Write jingle for
A. KFC . B. Tanishq
- iii) What is a brain storming session?
- iv) Mention any 2 techniques for creative writing?
- v) Define intrapersonal communication.

PART B

Q2.) Answer any four:

(4x5=20)

- i) What are the essential elements for a good communication?
- ii) You work as a creative manager for Vistara– write a short narration on the company's success and performance. (6-7 lines)
- iii) How to improve reading and speaking skills? (Any 3 points on each)
- iv) What are the various functions of communication?
- v) What is creative writing & mention its characteristics?
- vi) Define written communication. Mention its advantages & disadvantages (2 each)

PART C

Answer any Three:

(3x10=30)

- Q3.) You went to withdraw money from ATM, the cash was not dispended but amount got debited from account. Write a complain letter to the bank.
- Q4.) What are the various barriers to effective communication? Give examples.
- Q5.) Write a letter to your friend inviting her/him to your birthday party. Give details regarding the day, time, venue, etc. Add interesting details like theme, dress code, etc.
- Q6.) Write a creative write up on "*Justice is never the same for all*" with examples.
- Q7.) You work with Tata Motors Pvt Ltd. as Sr. Manager-Finance. Write a resignation letter to your Head.
- Q8.) Pain is temporary, quitting lasts forever! Elaborate this quote using the 4 C's of creative writing.

PART D

Q9.) Case Study

(5x1=5)

David was a business school student studying at one of the top MBA programs in the country. He was a solid student, head of a school club, and had an active social life that balanced nicely with his professional and academic one. While David was on the road to being groomed as a future executive, he became more and more aware of the anxiety that accompanied him during public speaking. Simply preparing for a talk would begin to cause an adverse reaction in his body that included sweating, increased heart rate, tightness in his chest, sweating, butterflies in his stomach, and an overall uncomfortable feeling. David realized that given his goal of becoming a successful entrepreneur, his career would lead him to speak in front of large groups of people. In addition, he would have to pitch his ideas to board members, top executives, and investors. Despite the idea of having to do these things caused him to be excited, execution of delivering the talks caused an unwanted response.

What problem is highlighted in the case study? Give solution for the same.



ARKA JAIN University, Jharkhand

1st Semester Final Examination – 2018-19

Subject : Micro Economics

Course: B.COM

Full Marks : 70

Time : 3 Hours

Pass Marks: 28

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

Q1.) All questions are compulsory:-

A] Objective Answer Type

(10x1=10)

- Suppose the supply for product A is perfectly elastic. If the demand for this product increases:
 - the equilibrium price and quantity will increase;
 - the equilibrium price and quantity will decrease;
 - the equilibrium quantity will increase but the price will not change;
 - the equilibrium price will increase but the quantity will not change.
- The total utility coincides with the marginal utility:
 - for the first unit consumed;
 - only for the irrational consumer;
 - at the level of the last unit consumed;
 - at the saturation point.
- The indifference curve means:
 - equal consumption of two goods;
 - equal utility from the consumption of two combinations of goods;
 - equal consumer income;
 - equal prices of the goods consumed.
- When production volume is zero:
 - the fixed cost is 0;
 - the variable cost is 0;
 - the fixed cost is higher than the variable cost;
 - the variable cost is higher than the fixed cost.
- On the market with perfect competition:
 - the firm is a "price-taker," meaning, it takes over the market price;
 - the firm is a "price-maker", meaning, it determines the market price;
 - the companies' products are differentiated;
 - input barriers are minimal, and exit barriers are maximal.
- The profit maximization condition for a firm in a market with monopolistic competition is the following (MR is marginal revenue, MC is marginal cost, P is price, ATC is average total cost, TR is total revenue):
 - MR = MC;
 - MC = P;
 - MR = ATC;
 - TR to be maximum

- vii) Which of the following statements about monopoly is true:
- there are several companies producing a specific product;
 - there is only one producing company, but the product has close substitutes;
 - there are no competitors on the relevant market;
 - input barriers are low.
- viii) If a price increase of 50% results in an increase in the quantity supplied of an economic good from 10 to 20 pieces, calculate the coefficient of price elasticity of supply.
- $\frac{1}{4}$.
 - $\frac{1}{2}$;
 - 1
 - 2.
- ix) The reasons for the downward slope of demand curve .
- The law of diminishing marginal utility
 - Substitution effect;
 - Income effect;
 - All of the above.
- x) Change in supply takes place
- on the same supply curve;
 - on new supply curve;
 - both may be possible;
 - none is possible.

B] Short Answer Type

(5x2=10)

- What are the relationships between MC and AVC or ATC?
- What do you mean by opportunity cost?
- What are the conditions of producers' equilibrium?
- Differentiate between Explicit and Implicit Cost.
- What are the three stages of production?(short run)

PART B

Q2.) Answer any four:

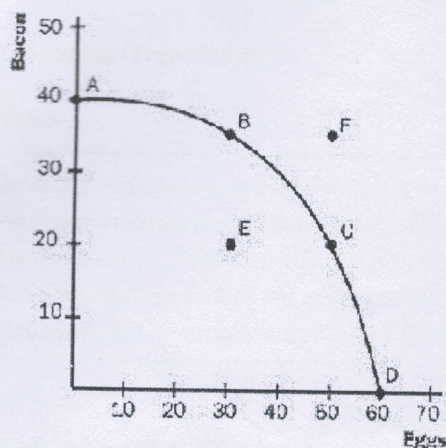
(4x5=20)

- Explain the effect on demand with the help of a diagram when:-
 - there is a unfavorable change in taste and preferences of customers
 - there is a decrease in income of consumer.
- When does a consumer reach equilibrium when he consumes two commodities at a time?
- What is a budget set? How it is different from a budget line?
- When a firm operates in long run, what is the nature of production function? Discuss.
- Complete the following table:

units	TFC	TVC	TC	MC	AFC	AVC	ATC
1	100	50					
2				30		40	
3							
4			270				
5							70

vi. What do the points A,B, C, D, E and F signify?

Exhib : 6



PART C

Answer any Three:

(10x3=30)

Q3) What is microeconomics? How is it different from macro economics? Discuss the scope of micro economics.

Q4) What are the reasons behind the downward sloping of the demand curve(list any three)? What are the exceptions to the law of demand?

Q5) Compare and contrast the marginal utility approach with the indifference curve approach in understanding consumer behavior

Q6) Discuss the determination of price and output under perfect competition with the help suitable diagrams.

Q7) Critically examine the law of variable proportions.

Q8) Discuss the various short run cost curves with the help of diagrams.



ARKA JAIN University, Jharkhand

1st Semester Final Examination – 2018-19

Subject: Business Organization

Course: B.Com/BA-ALL

Time: 3 Hours

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. It contains FIFTEEN questions.
- 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] Choose the correct answer.

(1x 10=10)

- a) The minimum parties to communication are:
- | | |
|--------|--------|
| i) 2 | ii) 4 |
| iii) 8 | iv) 16 |
- b) X and Y theory of leadership has been propounded by
- | | |
|---------------|-------------|
| i) Teed | ii) Barnard |
| iii) McGregor | iv) Terry |
- c) Planning is:
- | | |
|------------------|-------------------|
| i) Short - Term | ii) Middle - Term |
| iii) Long - Term | iv) For all Term |
- d) Planning is:
- | | |
|----------------------|----------------------|
| i) Necessary | ii) Unnecessary |
| iii) Wastage of Time | iv) Wastage of Money |
- e) Main components of New Economics Policy are:
- | | |
|--------------------|-------------------|
| i) Liberalization | ii) Globalization |
| iii) Privatization | iv) All of these |
- f) Liberalization policy in India has been:
- | | |
|--------------------|-------------------|
| i) Successful | ii) Unsuccessful |
| iii) Total Failure | iv) None of these |
- g) The function of decision-making is of:
- | | |
|---------------------|-----------------------------|
| i) Lower Management | ii) Middle Management |
| iii) Top Management | iv) All Level of Management |

h) There are form of business organization:

i) 4

ii) 2

iii) 3

iv) All of these

i) Control is a managerial function:

i) Compulsory

ii) Necessary

iii) Optional

iv) None of these

j) Maximum discipline exists in

i) Line and staff organization

ii) Committee Organization

iii) Line Organization

iv) Functional Organization

B] Answer all 5(Five) Questions:

(5 x 2=10)

- i) What is skill development?
- ii) What do you mean by Planning?
- iii) Define Partnership.
- iv) What is non-Financial incentives?
- v) What is meant by democratic leadership?

PART B

Q2.) Answer any four questions:

(4 x 5=20)

- i) Point out the importance of business organization.
- ii) What is line organization?
- iii) What is limited liability partnership?
- iv) What is liberalization?
- v) Define Motivation in brief.
- vi) What is long-term planning?

PART C

Answer any three questions:

(3 x 10=30)

- Q3.) What is organization structure? Explain the major factor determining an organization structure.
- Q4.) What do you mean by social responsibilities of business? Enumerate the principal factors which have led to the recognition of social responsibilities by business.
- Q5.) Discuss the principles of organization.
- Q6.) Explain the importance of communication.
- Q7.) Explain the essential qualities of a good leader.
- Q8.) Explain the main techniques of managerial control.



ARKA JAIN University, Jharkhand

1st Semester Final Examination – 2018-19

Subject :Hindi

Time : 2 Hours

Course: B.Com/BA

Full Marks : 35

Pass Marks: 14

- 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 **THREE** questions are to be answered.
- **Part- C** contains **THREE** questions out of which **TWO** questions are to be answered.

PART A

Q.1) All questions are compulsory

A] Multiple Choice Questions :

(4x1=4)

(i) प्रेमचंद किस कहानी का रचयिता है ?

क) अनमोल ख) परिवार

ग) मंत्र घ) विवाह

(ii) असदखॉ का लालन पालन कहाँ हुआ ?

क) घर मे ख) मामा के यहाँ

ग) बुआ के यहाँ घ) अनाथालय मे

(iii) तूरया किस कहानी की नारी पात्र है ?

क) फातिहा ख) मंत्र

ग) कप्तान साहब घ) अनमोल

(iv) कप्तान साहब कहानी का नायक कौन था ?

क) भक्त सिंह ख) जगत सिंह

ग) हिम्मत सिंह घ) इनमे से कोई नहीं

(B) . Very Short question

(2x2=4)

(i) अर्थ स्पष्ट करे:

रात गंवाई सोय के, दिवस गंवाया खाय,

हीरा जन्म अमोल सा, कोड़ी बदले जाय।

(ii) निम्नलिखित शब्दों के दो दो पर्यायवाची शब्द लिखे

क आभूषण

ख असूर

PART B

(3x5= 15)

Q.2) . Answer any three

(i) अर्थ स्पष्ट करे:-

अभी उम्र कुल तेइस की थी, मनुज नहीं अवतारी थी,
हमको जीवित करने आयी बन स्वतंत्रताथी नारी-,
दिखा गई पथ, सिखा गई हमको जो सीख सिखानी थी,
बुंदेले हरबोलों के मुँह हमने सुनी कहानी थी,
खूब लड़ी मर्दानी वह तो झाँसी वाली रानी थी।।

(ii) समास की परिभाषा लिखे। उनके भेदों को उदाहरण सहित लिखे ?

(iii) विपरीत शब्द लिखे :-

क आरंभ

ख आश्रित

ग आर्द्र

घ आमिष

इ अग्रज

(iv) शहर में बढ़ती गुंडा गर्दी की ओर अधिकारियों और शासन का ध्यान आकृष्ट करने हेतु संपादक के नाम पत्र लिखे।

PART C

Answer any two:

(6x2= 12)

निबंध लिखे

Q.3) वस्तु एवं सेवा कर अथवा स्वच्छ भारत अभियान

Q.4) निम्नलिखित शब्दावली का हिन्दी में अनुवाद करे

- (i) INPUT
- (ii) DATA
- (iii) FINANCE
- (iv) REVENUE
- (v) ACCOUNTANT
- (vi) RISK

Q.5) फातिहा कहानी का सारांश लिखे.



ARKA JAIN University, Jharkhand

1st Semester Final Examination – 2018 – 19

Subject: Business Awareness - I

Time : 2 Hours

Course : B.B.A. / B.COM.
Full Marks : 35
Pass Marks : 14

- 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 & D** are compulsory.
- **Part - B** contains **SIX** questions out of which **THREE** questions are to be answered.
- **Part - C** contains **FOUR** questions out of which **TWO** questions are to be answered.

PART A

Q.1) All questions are compulsory

A) Multiple Choice Questions

(5x1=5)

i) The Functional Strategy focuses on -

- a) Marketing Function
b) HR Function

c) Accounts
d) All of these

ii) F.M.C.G. stands for -

- a) First Mover Consumer Goods
b) First Moving Consumer Goods

c) Fast Making Consumer Goods
d) None of these

iii) Linde's global and biggest competitor Praxair was founded by -

- a) Ray Kroc
b) Carl von Linde

c) J. N. Tata
d) None of the above

iv) McDonalds is headquartered at -

- a) New York
b) Houston

c) Boston
d) Chicago

v) Today's Linde India was formerly known as BOC Private Limited. BOC stands for -

- a) Boston Oxygen Company
b) Bellary Oxygen Company

c) Boston Oil Company
d) Bombay Oil Company

PART B

Q.2. Answer any three.

(3x5=15)

- Differentiate between Targeting and Positioning. Explain with suitable examples.
- Explain the concept of 4P's. Include appropriate examples to support your answer.
- Define Business Turnover. How Business Turnover is different from Revenue?
- Elaborate Corporate Strategy with relevant example.
- What are the qualities of an Entrepreneur?
- In what ways is an Industry and Sector different from each other?

PART C

Answer any two.

(2x5=10)

Q.3) What do you mean by Core Competency? Identify and Elaborate the Core Competencies of McDonalds.

Q.4) Define Market Share. Calculate Market Share of Companies A, B and C based on the given data for FY – 2017-18, assuming that there are only 3 players in the Industry –

Company	Sales Revenue in Crore Rupees
A	1200
B	1400
C	2400

Q.5) What do you mean by Marketing Mix? Elaborate each of its components with examples.

Q.6) Explain how Functional Strategies are linked with Corporate and Business Strategies to achieve the desired goals.

PART D: CASE STUDY

(1x5=5)

LINDE INDIA LIMITED

Linde India Limited (formerly BOC India Limited) has adapted global expertise to cater the needs of the Indian industry. We have been operating for more than 79 years, delivering innovative, quality and reliable services and solutions that create value for our customers.

Linde India Limited, formerly BOC India Limited, is a member of The Linde Group and the leading industrial gases company in India. Combining The Linde Group's advanced technology, our deep understanding of our customers' businesses and strong local expertise in gases and engineering, we are able to provide tailor-made solutions that help our customers to increase efficiency, productivity and flexibility in their operations, while reducing energy costs and safeguarding the environment.

The Project Engineering Division (PED) comprises the business of designing, supply, installation and commissioning of tonnage air separation units (ASU) of medium to large size, and projects relating to setting up of nitrogen plants, pressure swing adsorption (PSA) plants and gas distribution systems. PED also manufactures cryogenic vessels for in-house use as well as for sale to third party customers.

The Linde Group has a history of over 130 years built on a heritage of innovation with a strong focus on technology. The company's founder, Carl von Linde, invented refrigeration technology and pioneered a process of air separation. Today, we are a global market leader in gases and engineering solutions.

Q.7) With reference to the Case, Explain the Corporate and Business strategies adopted by Linde India Limited.