



2nd Semester End Term Examination: July, 2023.

Subject : Business Communication. Roll No:
Program : B.Com (H)
Full Marks : 70 Time : 3 Hours.

Instructions to the Candidates:

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- Part-A is containing Twelve multiple choice questions.
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PART - A

[12x1=12]

Multiple Choice Questions

1.i) Which type of non-communication is known as artifacts?

- a) Communication through clothing
- b) Posture
- c) Gestures
- d) None of these

ii) _____ is not a barrier to communication.

- a) Feedback
- b) Distortion of communication
- c) Lack of trust
- d) Ambiguity

iii) Gesture is an example of _____.

- a) Body language
- b) Grammar
- c) Speech
- d) Written

iv) In the communication cycle, the process of retranslation of signals into ideas is called _____.

- a) Encoding
- b) Decoding
- c) Response
- d) Barrier

v) Downward communication flows from _____ to _____.

- a) Upper to lower
- b) Lower to upper
- c) Horizontal
- d) Diagonal

6. As a speaker, you are addressing a group of people. What could be the possible barriers to this communication?
7. In order to get a job, you need to approach an organization with a resume. How does a resume affect your employability? What are the components of the resume?

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. Draft your resume for sale executive vacancy in Infosys
9. Draft a business letter to Flipkart Customer Care complaining about a faulty delivery.
10. Write a short note on
- Horizontal communication
 - Do's & Don'ts of a group discussion
11. Draft a creative write up on the topic "What if I had superpowers"

- vi) Informal communication leads to _____.
- Determined result
 - Wastage of time
 - Negligence & disobedience
 - Successful output

vii) "Fear of authority" is a part of which communication barrier?

- Psychological barrier
- Organizational barrier
- Personal barrier
- Semantic barrier

viii) In business purpose of writing is _____.

- Inform
- Entertain
- Persuade
- Persuade & inform

ix) _____ is a healthy discussion between participants with exchange of ideas and opinions on a chosen topic:

- Debat
- Meeting
- Group Discussion
- None of the above

x) _____ letters are written by employers and business organization to Prospective employees for information.

- Warning Letter
- Persuasive Letter
- Transfer Letter
- None of the above

ix) All communication starts with an

- Receiver
- Encoder
- Decoder
- Idea

x) Effective communication always includes

- Feedback
- Evaluation
- Encoder
- Both a and b

PART - B

Answer any FOUR out of SIX

[4x7=28]

- Explain in detail parts of a letter.
- Write a detailed note on non-verbal communication and its types.
- What is communication? What are the formal channels of communication?
- What is grapevine communication? State the limitations of grapevine communication.



ARKAJAIN
University
Jharkhand

2nd Semester End Term Examination: July, 2023.

Subject : Statistics In Business Decisions **Roll No:**

Program : B. Com. (H)

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PART - A

Multiple Choice Questions

[12x1=12]

- 1.(i) Statistics deals with
- a) Only collection of data
 - b) Only compilation of data
 - c) Only analysis of data
 - d) All the above
- (ii) The median of a data is
- a) Positional average
 - b) Most frequent value
 - c) Algebraic average
 - d) None of these
- (iii) The average of absolute values of deviations of values from their mode is taken as
- a) Standard deviation about mode
 - b) Mean deviation about mode
 - c) Mode deviation about mode
 - d) None of these
- (iv) Correlation coefficient is
- a) Always positive
 - b) Always greater than one
 - c) Numerically less than unity
 - d) None of these
- (v) Rank correlation can be measured by
- a) Karl Pearson's formula only
 - b) Spearman's formula only
 - c) Karl Pearson's formula or Spearman's formula
 - d) None of these

(vi) Which one of the following is not true for a time series?

- a) It is a collection of observations from the same unit taken at different points of time
 b) It is a collection of observations from different units taken at the same point of time
 c) It is an arrangement of observations in chronological order
 d) Its graph is usually of zigzag shape

(vii) Trend of a time series shows

- a) Its long term general tendency
 b) Effect of season on it
 c) Effect of Business cycle on it
 d) None of these

(viii) Which one of the following is taken as an ideal formula for index number?

- a) Paasche's formula
 b) Laspeyre's formula
 c) Fisher's formula
 d) All the above

(ix) The probability of getting a sum of 8 points when two dice are thrown together is

- a) $1/6$
 b) $5/36$
 c) $2/9$
 d) None of these

(x) n and p are the parameters of

- a) Normal distribution
 b) Poisson's distribution
 c) Binomial distribution
 d) None of these

(xi) Systematic sampling is a case of

- a) Purposive sampling
 b) Probability sampling
 c) Non-probability sampling
 d) None of these

(xii) t - test is a case of

- a) Chi-square test
 b) Large sample test
 c) Small sample test
 d) None of these

PART - B

Answer any FOUR out of SIX

2. Find median age of persons from the following data:

Age (in years)	0 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30	30 - 35	35 - 40	40 - 45
No. of persons	3	8	12	25	32	22	15	9	4

[4x7=28]

3. What is meant by measures of dispersion? Write any two of them.

4. Use Spearman's formula to find correlation coefficient for the following data:

Rank in honesty	1	2	3	4	5	6	7	8	9	10
Rank in intelligence	3	1	8	4	6	5	9	7	10	2

5. Find Price index number using weighted aggregative method for the following data:

Commodity	A	B	C	D	E	F	G	H	K
Price	15	22	12	34	40	18	24	42	8
Weight	2	4	6	9	7	4	5	8	5

6. The probability that a problem will be solved by Rahim, Karim and Juliet are respectively $1/2$, $1/3$ and $3/5$. Find the probability that the problem will be solved, if they all try independently.

7. Explain t - test.

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. Find mean deviation about mode for the following data:

Class intervals	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70
Frequency	5	12	22	35	25	16	5

9. For the following bivariate data, find the regression line of Y on X :

X	12	15	15	18	20	22	23	25
Y	18	20	22	23	22	25	28	30

Also find approximate value of Y , when $X = 16$.

10. Distinguish between 'Probability sampling' and 'Non-probability sampling'. Name any two of each of these types of sampling. Also explain Stratified Random Sampling method.

11. A coin is tossed 400 times and head turned up 216 times. Can the coin be regarded as unbiased one (i) at 1% level and (ii) at 5% level?



ARKAJAIN
University
Jharkhand

2nd Semester End Term Examination: July, 2023.

Subject : Principles of Auditing

Program : B.com (H)

Full Marks : 70

Roll No:.....

Time : 3 Hours.

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PART - A

State true or false

[12x1=12]

- i) Auditor is responsible for prevention and detection of mis statement.
- ii) Auditor does not need knowledge of accounting .
- iii) Inspection consist of looking at a process or procedure being performed by others.
- iv) Auditors may use analytical review procedure at planning stage.
- v) Audit procedure and audit techniques are not one and same thing.
- vi) Financial statement are responsibility of management.
- vii) Auditors must maintain confidentiality of management.
- viii) Auditors should use uniform regular font throughout his audit report.
- ix) Audit committee is to be formed by each and every company.
- x) Auditors must send audit report to every member of company.
- xi) The auditor examines debit notes to vouch sales returns.
- xii) Vouching constitutes the backbone of auditing or vouching is the essence of auditing.

PART - B

Answer any FOUR out of SIX

[4x7=28]

2. Write down the duties of auditor as regards the valuation of assets.
3. List down the advantage and disadvantage of internal audit.
4. Describe the nature and significance of tax audit.
5. What are the features of audit notes books.
6. List down the rules regarding the verification and valuation of land and building and sundry creditors.
7. Explain the difference between accounting and auditing

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. What do you mean by auditing? Explain its need, scope and limitation.
9. What is the objectives of internal control. Explain its factors influencing along with the limination.
10. Write short notes on the following :
 - a) Principal , Advantages & disadvantages of internal check..
 - b) Meaning, Importance & type of Vouchers
11. Write down the rights duties and liabilities of a company auditor.



ARKAJAIN
University
Jharkhand

2nd Semester End Term Examination: July, 2023.

Subject : Macro Economics
Program : B.com (H)
Full Marks : 70

Roll No:

Time : 3 Hours.

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PART - A

Multiple Choice Questions

[12x1=12]

1. (i) National Income is

- a) NNP_{fc}
- c) NDP_{fc}

- b) GNP_{fc}
- d) GDP_{fc}

(ii) The following component is not included while calculating national income

- a) Pensions
- c) Illegal Income

- b) Share and Bond
- d) All of the above

(iii) GDP_{mp} by expenditure method is given as

- a) $GDP_{mp} = C+I+G+(X-M)$
- c) $GDP_{mp} = C+I+G$

- b) $GDP_{mp} = C+I+G+(X+M)$
- d) $GDP_{mp} = C+G+(X-M)$

(iv) One of the factors has a negative relation with the demand of consumer

- a) Expectation about input prices
- c) Supply

- b) Price
- d) Number of potential consumers

(v) One of the following is not a factor affecting the supply

- a) State of technology
- c) Govt. Policies

- b) Price of input
- d) Taste and Preference by the Consumer

- (vi) GNP that is measured at current prices is known as
- Nominal GNP
 - Real GNP
 - Both of the above
 - None of the above

- (vii) One of the following is not a tool of fiscal policy
- Bank Rate
 - Repo Rate
 - Taxation
 - Both A & B

(viii) At certain times RBI may request and suggest the commercial bank on financial issues. This is called

- Change in marginal requirement
- Rationing of credits
- Moral suasion
- Repo Rate

(ix) One of the following is a factor of demand-pull inflation

- Increased money supply
- Natural Disaster
- Increase in input prices
- Increase in price of petrol

(x) The sources of demand for foreign exchange are

- Imports of goods
- Imports of services
- Export of goods
- Both a) and b)

(xi) In the IS-LM Model, IS stands for?

- Investment-Saving
- Interest rate-Saving
- Interest-Supply
- Income-Saving

(xii) In order to control inflation, the bank rate of interest may be

- Increased
- Decreased
- No change
- Constant, Then decreases

PART - B

Answer any FOUR out of SIX

[4x7=28]

2. With a proper diagram explain cost push inflation. Give two methods of controlling cost-push inflation.

3. What are the several factors affecting demand?

4. What are the objectives of fiscal policy?

5. Explain the Mundell Fleming model?

6. Complete the following equation:

$$(i) \text{GNP} = \text{NNP} +$$

$$(ii) \text{NNP} = \text{NDP} +$$

$$(iii) \text{GDPmp} = \text{GDP}_{fc} +$$

$$(iv) \text{GDP} = \text{NDP} +$$

- $\text{NDP}_{fc} = \text{GDP}_{fc} -$
- Net Indirect taxes = Indirect taxes -

7. Explain Modern Portfolio theory?

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. Explain the Expenditure Method of Measuring national income?

9. What is IS curve? Show the derivation of IS curve.

10. What are the several factors that determine the supply of money?

11. How is the rate of exchange determined under a flexible exchange rate? Explain with a proper diagram.



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Subject : Corporate Accounting **Roll No:**

Program : B.COM (H)

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PART - A

Multiple Choice Questions

[12x1=12]

- 1.(i) It is Compulsory for a holding company to purchase at least.....of total voting power of a subsidiary company.
- a) 50 %
 - b) 51 %
 - c) 49 %
 - d) None of these
- (ii) It is for a holding company to prepare Consolidated Balance sheet.
- a) Compulsory
 - b) Desirable
 - c) Optional
 - d) All of these
- (iii) Redemption of Preference Shares of a Company within 20 years from the date of issues is:
- a) Compulsory
 - b) Optional
 - c) Necessary
 - d) All of these
- (iv) Total amount of liabilities side includes the following:
- a) Authorised Capital
 - b) Issued Capital
 - c) Subscribed Capital
 - d) Paid-up Capital
- (v) The profit on reissue of forfeited shares in transferred to:
- a) Bonus share A/C
 - b) General Reserve A/C
 - c) Capital Reserve A/C
 - d) None of these

(vi) Which method will be used to record Amalgamation in the nature of merger in the books of Transferee Company?

- Pooling of Interest Method
- Balance Sheet Method
- Purchase Method
- All of these

(vii) Discount on Issue of Debentures is?

- Fixed Assets
- Fictitious Assets
- Current Assets
- Liquid Assets

(viii) A new company cannot issue shares at.....

- Premium
- Discount
- Par
- None of these

(ix) Transfer to Capital Redemption Reserve Account can be made from:

- General Reserve
- Share Premium
- Capital Reserve
- None of these

(x) After purchasing the shares of a subsidiary company, capital reserve is recorded in the..... Side of consolidated Balance sheet of a Holding company:

- Liabilities Side
- Both (a) & (b)
- Assets Side
- None of these

(xi) Equity Shareholders are:

- Creditors of the Company
- Owners of the Comp.
- Directors of the Comp.
- All of these

(xii) Debenture holders are the

- Creditors of the company
- Owners of the Company
- Directors of the Comp.
- None of these

PART - B

Answer any FOUR out of SIX

2. ABC Ltd. Purchased a Machine for Rs.5,00,000 on 1st April, 2013. Further addition was made on 1st Oct 2013 for Rs.4,00,000 respectively. On 1st Jan 2015 First machine was sold for Rs.2,85,000 and new machine was purchased for Rs.6,00,000. Prepare Machine account for three years ending 31st March 2016 if depreciation is to be charged 10% p.a. on Straight Line basis.

[4x7=28]

3. After the amalgamation of X Ltd. and Y Ltd. on 1st April, 2017 Z Ltd. was formed on the following conditions:

- Z Ltd. to issue 500, 10% Debentures of Rs. 100 each to the Debenture holders of X Ltd.
 - Pref. Share holders of X Ltd. insisted for allotment of 1500, 12% Pref. shares of Rs. 100 each.
 - The Equity Share holders of X Ltd. are to be allotted 10 equity shares at par for 5 equity shares held by them. The shares of X Ltd. are 20,000 of Rs. 10 each.
- Calculate Purchase Consideration.

4. X Ltd. issued 5,000, 9% Debentures of Rs. 100 each. Give Journal entries in the following cases:

- If the debentures are issued at par and are redeemable at par.

- If the debentures are issued at a discount of 5% and are redeemable at par.
 - If the debentures are issued at par and are redeemable at a premium of 10%.
 - If the debentures are issued at a discount of 5% and are redeemable at a premium of 10%.
- Distinguish between Share and Debenture.
 - What are the conditions of amalgamation in the nature of merger? Explain.
 - Give specimen of a Company's Balance sheet according to the Companies Act, 2013.

PART - C

Answer any TWO out of FOUR

[2x15=30]

- What Journal Entries are made in the books of transferor company at the time of amalgamation of companies? Explain.
- What is Depreciation? Explain the Causes and importance for providing depreciation?
10. ASL Ltd. Issued 6,000 shares of Rs.100 each at a premium of Rs.10 each payable as follows:
On Application Rs.30, On Allotment Rs.40 (including premium), On First and Final call Rs.40.
Application money received only 5,000 shares. These shares were applied and duly received exception of the First and Final call on 100 shares. These shares were subsequently forfeited and only 80 shares were re-issued as fully paid Rs.105 per share. Pass necessary Journal entries in the books of Company.
- The Balance Sheet of X Ltd. & Y Ltd. As on 31.03.2022 are as follows. Prepare a Consolidated Balance Sheet as at the date. On the date of acquisition of 80% shares in the Y Ltd. the reserve and profits were amounted to Rs.15,000 and 10,000 respectively:

Balance sheets as on 31-03-2022

PARTICULARS		X Ltd.	Y Ltd.
I. EQUITY & LIABILITIES			
1. Shareholders' Funds :			
Shares of Rs. 10 each		2,50,000	50,000
Reserve		80,000	20,000
Statement of P/L		30,000	25,000
2. Current Liabilities :			
Creditors		40,000	25,000
TOTAL		4,00,000	1,20,000
II. ASSETS			
Sundry Assets		3,20,000	1,20,000
Other Non - current Assets :			
4,000 Shares in Y Ltd.		80,000
TOTAL		4,00,000	1,20,000