Exam Code: 122003 **Paper Code: 3281**
(50)

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: Principles of Accounting

Course Code: BVRL-3321

Time Allowed: 3 Hours **Max Marks: 70**

NOTE: Attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

Section A

1. Differentiate between accounting and book-keeping. Explain the functions and importance of financial accounting.
2. Discuss the different basis of accounting with suitable examples. Explain the limitations of accounting.

Section B

3. Discuss the fundamental accounting assumptions of full disclosure, materiality, and prudence. How do these

Assumptions ensure transparency and fairness in financial reporting?

4. Discuss the concept and objectives of accounting standards and International Financial Reporting Standards (IFRS). How do they promote uniformity and comparability in global financial reporting?

Section C

5. Describe the format and purpose of a journal in accounting. Explain the process of recording transactions in a journal with suitable examples. Why is the journal referred to as the "book of original entry"?
6. What is Bank Reconciliation Statement? Explain the procedure of preparing Bank Reconciliation Statement.

Section D

7. What is depreciation? Explain different methods of charging depreciation.
8. Suresh started business on April 01, 2020 with a capital of Rs. 30,000. The following Trial Balance was drawn up from his books at the end of the year:

Dr. Balances	Amount (₹)	Cr. Balances	Amount (₹)
Drawings	4,500	Capital	40,000
Plant and Fixtures	8,000	Sales	1,60,000
Purchases	1,16,000	Creditores	12,000
Carriage Inward	2,000	Bills Payable	9,000
Wages	8,000		
Return Inward	4,000		
Salaries	10,000		
Printing	800		
Advertisement	1,200		
Trade Charges	600		
Rent	1,400		
Debtors	25,000		
Bills Receivable	5,000		
Investments	15,000		
Discount	500		
Cash at Bank	16,000		
Cash in hand	3,000		
Total	**2,21,000**		**2,21,000**

The value of stock as at 31st March 2021 was Rs.26,000. Prepare a Trading and Profit and Loss Account for the year ended 31st March 2021 and a Balance sheet as at that date taking the following facts into account:

1. Interest on capital is to be provided at 6% p.a.
2. An additional Capital of Rs. 10,000 was introduced by Suresh on October 1, 2020.

3. Plant and Fixtures are to be depreciated by 10% p.a.
4. Salaries outstanding on March 31, 2021 amounted to Rs. 500.
5. Accrued interest on investment amounted to Rs.750
6. Rs. 500 are bad debts and a provision for doubtful debts is to be created at 5% on the balance of debtors.

for Reappear Candidates Only (2024-25)

Exam Code: 122003 Paper Code: 9335

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: Principles of Accounting

Course Code: BVRL-3321

Time Allowed: 3 Hours Max Marks: 80

NOTE: Attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks. (16)

Section A

1. Differentiate between accounting and book-keeping. Explain the functions and importance of financial accounting.
2. Discuss the different basis of accounting with suitable examples. Explain the limitations of accounting.

Section B

3. Discuss the fundamental accounting assumptions of full disclosure, materiality, and prudence. How do these

Assumptions ensure transparency and fairness in financial reporting?

4. Discuss the concept and objectives of accounting standards and International Financial Reporting Standards (IFRS). How do they promote uniformity and comparability in global financial reporting?

Section C

5. Describe the format and purpose of a journal in accounting. Explain the process of recording transactions in a journal with suitable examples. Why is the journal referred to as the "book of original entry"?
6. What is Bank Reconciliation Statement? Explain the procedure of preparing Bank Reconciliation Statement.

Section D

7. What is depreciation? Explain different methods of charging depreciation.
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Wages	8,000		
Return Inward	4,000		
Salaries	10,000		
Printing	800		
Advertisement	1,200		
Trade Charges	600		
Rent	1,400		
Debtors	25,000		
Bills Receivable	5,000		
Investments	15,000		
Discount	500		
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Exam Code: 122003 Paper Code: 3282
(50)

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: E-Commerce

Course Code: BVRL-3322

Time Allowed: 3 Hours **Max Marks: 70**

Note: Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

SECTION -A

1. What do you understand by E-Commerce? State its merits and demerits also? 14
2. Elaborate the concept of Value Chain Analysis in E-Business? 14

SECTION-B

3. Define the concept of EDI. Also explain its application and limitations. 14

4. Give short note on following:
   (i) E- Entertainment
   (ii) Web enabled Services 7+7=14

SECTION-C

5. Define E-Marketing. Explain its significations and Status of E-Marketing in India. 14
6. Write a detailed note on following:
   (i) Debit Card and Credit Card
   (ii) Instant Paid Payment System 7+7=14

SECTION-D

7. Explain the various Business models of E-Commerce? 14
8. Explain the various security threats and precautions for securing E-Commerce. 14

Exam Code: 122003 (50)

Paper Code: 3283

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: Store Layout and Design

Course Code: BVRL-3323

Time Allowed: 3 Hours

Max Marks: 70

Note: Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

SECTION-A

1. What do you mean by store layout and design? Explain the major duties and responsibilities performed by store manager. 14

2. Define Store operations. Also explain the need and significance of store operations in detail. 14

SECTION —B

3. Write down the importance and various principles of effective store organization. 14

4. Explain how formal organizations distinguished from informal organizations? Also give the objectives, policies and procedures for successful informal organizations. 14

SECTION-C

5. What are the various types of Store location and also explain the points should be kept in mind while deciding the suitable location. 14

6. Explain the following:

   (a) Site Evaluation

   (b) Catchment Area Analysis 7+7=14

SECTION-D

7. What are the 7 Ways of successful store location and layout ideas? How has the store design led to the store's success? 14

8. Explain the essential steps required in the process of store design and facilities planning. 14

Exam Code: 122003
(50)

Paper Code: 3284

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: Retail Logistics Management

Course Code: BVRL-3324

Time Allowed: 3 Hours

Max Marks: 70

Instructions to candidates: Attempt FIVE questions in all selecting at least ONE question from EACH Section. Fifth question may be selected from any Section. All questions carry equal marks (14 Marks each)

SECTION A

1. What do you understand by the term logistics? Explain its history and evolution also.
2. What are the objectives of logistics? Elaborate the trends and emerging concepts in logistics.

SECTION B

3. What do you mean by Logistics Management? What role does logistics management play in an organization?
4. What is the difference between logistics and supply chain management? Explain using examples.

SECTION C

5. Explain fourth party logistics. What are the stages of fourth party logistics?
6. Elaborate the model and process of Integrated Logistics Management in detail.

SECTION D

7. Explain the concept of transportation. What are its types and what are the benefits of an efficient transportation system?
8. Write short notes on the following terms:

   a) Design for global operations

   b) Information management for global logistics

Exam Code: 122003 **Paper Code: 3285**
(50)

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: Health and Safety Management Issues in Retail

Course Code: BVRL-3325

Time Allowed: 3 Hours **Max Marks: 35**

Note: Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question carries marks. (7)

SECTION-A

1. What is the Health and Safety Management system? Explain sale work procedure. 7
2. Explain the various types of health issues that occur in retail sectors. 7

SECTION-B

3. Write a detailed note on Health Programmes in Retail Stores.

   7

4. Write down about types of hazards and risks in various Retail Sectors in detail. 7

SECTION-C

5. Elaborate the concept of Safety Inspection. Explain the Process of Safety Inspection. 7
6. Explain the legal requirements and methods to deal with emergencies and accidents. 7

SECTION-D

7. Write down about various guidelines for framing a Health and Safely Committee. 7
8. Write a detailed note on procedure for evacuation including alarm raise, exist and assembly point. 7

Exam Code: 122003 **Paper Code: 3286**
(50)

Programme: Bachelor of Vocation (Retail Management)
Semester-III

Course Title: Computer Applications-Tally and Internet

Course Code: BVRM-3126

Time Allowed: 3 Hours **Max Marks: 50**

Note: Attempt five questions in all by selecting at least one from each section. The fifth question may be attempted from any section. Each question carries 10 marks.

Section A

1. (a) What are different steps that a user must follow for the creation of a company in Tally ERP 9. Explain the procedure for the same using suitable figures, also demonstrate the steps to create a tally vault password. (5)

   (b) Explain meaning and nature of Accounting System? Also explain the importance of computerized accounting system and advantages of Tally ERP 9 software. (5)

2. (a) What is a Voucher in Tally. Explain and differentiate credit note and contra voucher in Tally ERP 9. (5)

(b) Compare the process of ledger creation in manual as well as in computerized accounting system. What prior steps we must perform before the creation of ledgers in Tally ERP 9? (5)

Section B

3. (a) What are different types of Tax which are supported in computerized accounting system? Also explain the steps for activation of GST in Tally ERP 9. (5)
   (b) What are steps to create a stock group in Tally ERP 9? Explain the procedure by taking you own example. (5)

4. (a) How will you create multiple stock items in Tally ERP 9? Also define the feature of stock summary. (5)
   (b) Explain various steps to Create, Alter and Display Stock Categories in Tally ERP 9. (5)

Section C

5. (a) How the new technologies are vulnerable to threats? What steps can be used to prevent the system from such vulnerabilities? (5)
   (b) Explain the difference between Hacking and Cracking. How these two affect the functionality of a system? (5)
6. (a) What do you mean by virtual robberies? Also distinguish between the terms cyber scam and cyber theft. (5)

(b) What do you mean by the term Offensive Communication? How this type of communication is prevented in cybercrime scenario? Justify your answer. (5)

Section D

7. (a) How will you differentiate between Virus, Worm in, and Threat? Explain which one is most dangerous for system and why? Justify your answer. (5)

   (b) What is firewall? Explain different types of firewalls. Also explain how they work to protect a system. (5)

8. (a) Explain different utilities which are used for the prevention and cure of a system from threats. (5)

   (b) Explain Norton Utilities as a security management tool. How it is used to protect your system from malwares? Explain. (5)