

Paper Code: 2115

Programme	Exam Code	Course Code
Master of Commerce (FYIP)	508302	FCOL-2102 ✓
Master of Science (Mathematics) (FYIP)	508402	FMAL-2102 ✓
Master of Science (Physics) (FYIP)	508602	FPHL-2102 ✓

Semester-II

Course Title: Communicative English-II
(100)

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

Attempt five question in all, selecting at least one from each section. Fifth question may be attempted from any section. Each question carries 7 marks.

SECTION-A

1. What are the steps you need to take while making notes on reading? 7
2. How can you make notes while listening to a radio talk? 7

SECTION-B

3. Write any paragraph and analyse it for its unity, coherence and structure? 7
4. Write a paragraph on Electioneering? 7

SECTION-C

5. Define the ABC of Good Notes on the basis of your reading of "The written word ". 7
6. Find words that are similar in meaning to the following:-
- a) A person whose position or status is lower
 - b) An idea in the mind by some experience
 - c) A type of some spoken communication
 - d) Widely accepted and used
 - e) To appear
 - f) Correctly
 - g) To explain why
- 7x1=7

SECTION-D

7. Write an essay on 'Myself' and analyse for it's effectivity. 7
8. Highlight the main verb and underline the entire nominalized subject:
- a) The researcher's claim that he had discovered a cure for the common cold was received with disbelief by the scientific community.
 - b) The government's decision to raise income taxes has angered a lot of people.
 - c) The student's slow and painful adjustment to life overseas was to expected.
 - d) The allegation by some people that immigrants take more out of the U.S economy that they contribute to it is rejected by most economist. 7

Lib-24/5/23 (EVG) K.M.V.I

Paper Code: 2104

Programme	Exam Code	Couse Code
Master of Commerce(FYIP)	508302	FCOL-2421 ✓
Master of Arts (English) (FYIP)	508502	FENL-2421
Master of Science (Mathematics) (FYIP)	508402	FMAL-2421
Master of Science (Physics) (FYIP)	508602	FPHL-2421

Semester-II**Course Title: Punjabi (Compulsory)****(100)****Time Allowed: 3 Hours****Max Marks: 35**

ਨੋਟ:- ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਸੱਤ ਅੰਕ ਹਨ।

ਸੈਕਸ਼ਨ - I

1. ਸੁਹਾਗ ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ ਆਪਣੇ ਸ਼ਬਦਾਂ ਵਿੱਚ ਲਿਖੋ।
2. ਇੱਕ ਐਤਵਾਰ ਇਕਾਂਗੀ ਦਾ ਸਾਰ ਲਿਖੋ।

ਸੈਕਸ਼ਨ -II

3. ਚੁੱਤੀਆਂ ਦਾ ਜੋੜਾ ਇਕਾਂਗੀ ਦੇ ਸਾਰ ਤੇ ਚਾਨਣਾ ਪਾਓ।

4. ਕੱਚ ਦਾ ਗਜਰਾ ਇਕਾਂਗੀ ਦੇ ਵਿਸ਼ਾ ਵਸਤੂ ਸਬੰਧੀ ਆਪਣੇ ਵਿਚਾਰ ਪ੍ਰਗਟ ਕਰੋ।

ਸੈਕਸ਼ਨ -III

5. ਹੇਠ ਲਿਖੇ ਮੁਹਾਵਰਿਆਂ ਤੇ ਅਖਾਣਾ ਵਿੱਚੋਂ ਕਿਸੇ ਸੱਤ ਨੂੰ ਵਾਕਾਂ ਵਿੱਚ ਵਰਤੋ।

ਉਂਗਲ ਕਰਨੀ, ਉੱਲੂ ਬਣਾਉਣਾ, ਉੜਾ ਐੜਾ ਨਾ ਆਉਣਾ, ਅੱਖਾਂ ਵਿੱਚ ਲਾਲੀ ਉਤਰਨੀ, ਆਪਣੇ ਅੱਗੇ ਕੰਢੇ ਬੀਜਣਾ, ਈਨ ਮੰਨਣਾ, ਇੱਟ ਕੁੱਤੇ ਦਾ ਵੈਰ ਹੋਣਾ, ਉੱਚੀ ਦੁਕਾਨ ਫਿੱਕਾ ਪਕਵਾਨ, ਆਪ ਕੁਚੁੱਜੀ ਵਿਹੜੇ ਨੂੰ ਦੋਸ਼, ਉਲਟਾ ਚੋਰ ਕੋਤਵਾਲ ਨੂੰ ਡਾਂਟੇ।

6. ਛੋਟੇ ਭਰਾ ਨੂੰ ਪੱਤਰ ਲਿਖੋ ਕਿ ਉਹ ਪੜ੍ਹਾਈ ਦੇ ਨਾਲ ਨਾਲ ਖੇਡਾਂ ਵਿੱਚ ਵੀ ਹਿੱਸਾ ਲਵੇ।

ਸੈਕਸ਼ਨ-IV

7. ਪੜਨਾਂਵ ਦੀ ਪਰਿਭਾਸ਼ਾ ਦਿੰਦੇ ਹੋਏ ਇਸ ਦੀਆਂ ਕਿਸਮਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦਿਓ।
8. ਕਿਰਿਆ ਦੀ ਪਰਿਭਾਸ਼ਾ ਦਿੰਦੇ ਹੋਏ ਇਸ ਦੀਆਂ ਕਿਸਮਾਂ ਦੀ ਉਦਾਹਰਨ ਸਹਿਤ ਜਾਣਕਾਰੀ ਦਿਓ।

Paper Code: 2107

Programme	Exam Code	Course Code
Master of Commerce(FYIP)	508302	FCOL-2031 ✓
Master of Arts (English) (FYIP)	508502	FENL-2031 ✓
Master of Science (Mathematics) (FYIP)	508402	FMAL-2031 ✓
Master of Science (Physics) (FYIP)	508602	FPHL-2031 ✓

Semester-II**Course Title: Basic Punjabi****(20)****Time Allowed: 3 Hours****Max Marks: 35**

ਨੋਟ:- ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹਨ । ਹਰ ਸੈਕਸ਼ਨ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਸੱਤ ਅੰਕ ਹਨ।

ਸੈਕਸ਼ਨ-I

1. ਨਾਂਵ ਦੀ ਪਰਿਭਾਸ਼ਾ ਦਿੰਦਿਆਂ ਇਸਦੀਆਂ ਕਿਸਮਾਂ ਬਾਰੇ ਦੱਸੋ।
2. ਕਿਰਿਆ ਦੀ ਪਰਿਭਾਸ਼ਾ ਦਿੰਦਿਆਂ ਇਸ ਦੀਆਂ ਕਿਸਮਾਂ ਬਾਰੇ ਦੱਸੋ।

ਸੈਕਸ਼ਨ-II

3. ਸਾਧਾਰਨ ਵਾਕ ਬਾਰੇ ਦੱਸੋ ।
4. ਬਿਆਨੀਆਂ ਵਾਕ ਤੇ ਚਰਚਾ ਕਰੋ।

ਸੈਕਸ਼ਨ-III

5. ਹੇਠਾਂ ਲਿਖੇ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਤੇ ਪੈਰਾ ਰਚਨਾ ਲਿਖੋ।
 ਓ. ਰੁੱਖ ਲਗਾਓ
 ਅ. ਸਵੇਰ ਦੀ ਸੈਰ
 ਏ. ਸੁੰਦਰਤਾ
6. ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਦਾ ਸਿਰਲੇਖ ਦਿੰਦਿਆਂ ਸੰਖੇਪ ਰਚਨਾ ਕਰੋ।
 ਤੁੱਛ ਬੁੱਧੀ ਵਾਲੇ ਲੋਕਾਂ ਦੇ ਸੁਝਾਵ ਵਿੱਚ ਆਮ ਕਰਕੇ ਉਪਭਾਵਕਤਾ ਬਹੁਤ ਹੁੰਦੀ ਹੈ। ਨਿੱਜੀ ਘਰੇਲੀ ਮਾਮਲਿਆਂ ਤੋਂ ਲੈ ਕੇ ਕੌਮੀ ਤੇ ਕੌਮਾਂਤਰੀ ਮਾਮਲਿਆਂ ਤੱਕ ਉਹਨਾਂ ਦੇ ਮਨ ਤੇ ਵਿਚਾਰ ਘਟੀਆ ਤੇ ਅਸੁੱਧ ਭਾਵਾਂ ਨਾਲ ਭਰੇ ਹੁੰਦੇ ਹਨ। ਉਹਨਾਂ ਦੇ ਨਿੱਜੀ ਦੁਸ਼ਮਣਾਂ, ਉਹਨਾਂ ਦੇ ਸੰਪਰਦਾਇਕ ਤੇ ਸ਼੍ਰੇਣੀ, ਕੌਮੀ ਹਿੱਤਾਂ ਦੇ, ਜਿਸ ਤਰ੍ਹਾਂ ਉਹ ਉਹਨਾਂ ਨੂੰ ਸਮਝਦੇ ਹੋਣ, ਵਿਰੋਧੀਆਂ ਵਿਰੁੱਧ ਕੋਈ ਗੱਲ ਹੋਵੇ, ਉਹਨਾਂ ਨੂੰ ਚੰਗੀ ਲੱਗੇਗੀ, ਭਾ ਜਾਏਗੀ।

ਸੈਕਸ਼ਨ-IV

7. ਆਪਣੀ ਮਿੱਤਰ/ਸਹੇਲੀ ਨੂੰ ਆਪਣੀ ਭੈਣ ਦੇ ਵਿਆਹ ਵਿੱਚ ਸ਼ਾਮਿਲ ਹੋਣ ਲਈ ਪੱਤਰ ਲਿਖੋ।
8. ਹੇਠ ਲਿਖੇ ਮੁਹਾਵਰਿਆਂ ਅਤੇ ਅਖਾਣਾਂ ਵਿੱਚੋਂ ਕੋਈ ਸੱਤ ਨੂੰ ਵਾਕਾਂ ਵਿੱਚ ਵਰਤੋ।
 ਉਗਲ ਕਰਨੀ, ਅੱਗ ਲਾਉਣਾ, ਇੱਟ ਨਾਲ ਇੱਟ ਖੜਕਾਉਣਾ, ਸਬਰ ਦਾ ਘੁੱਟ ਭਰਨਾ, ਹੱਥ ਤੰਗ ਹੋਣਾ, ਉਹ ਦਿਨ ਡੁੱਬਾ ਜਦੋਂ ਘੋੜੀ ਚੜਿਆ ਕੁੱਬਾ, ਇੱਕ ਅਨਾਰ ਸੌ ਬਿਮਾਰ, ਇੱਕ ਚੁੱਪ ਸੌ ਸੁੱਖ, ਸੱਦੀ ਨਾ ਬੁਲਾਈ ਮੈਂ ਲਾੜੇ ਦੀ ਤਾਈ, ਖਰਬੂਜ਼ੇ ਨੂੰ ਦੇਖ ਕੇ ਖਰਬੂਜ਼ਾ ਰੰਗ ਬਦਲਦਾ ਹੈ।

Lib - 08/05/25 (FVE) K.M.V.I

Exam Code: 508302
(80)

Paper Code: 2250

Programme: Master of Commerce (FYIP)
Semester: II

Course Title: Advanced Financial Accounting

Course Code: FCOL-2093

Time Allowed: 3 Hours

Max. Marks: 70

Note: Candidates are required to attempt five questions selecting atleast one question from each section. The fifth question may be attempted from any section. Each question carries 14 marks.

Section- A

1. Define Goodwill? What are various types of Goodwill? How goodwill is calculated?
2. What is partnership deed? Explain its main contents and write the provisions of the Partnership Act applicable in the absence of partnership deed?

Section-B

3. Ram and Ved sharing profits and losses in the ratio of 3: 2 admit Som as partner with $\frac{1}{6}$ share in profits. He has to

contribute proportionate capital. On 31st March, 2020, their Balance Sheet was as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	3,559	Cash	100
Bank overdraft	4,841	Investments	3,000
Capital:		Debtors	5,750
Ram	2,800	Stock	4,150
Ved	2,200	Fixtures	400
	13,400		13,400

It is agreed to make the following adjustments in the above Balance Sheet:

- To create a reserve of 10% on debtors for doubtful debts.
- To write down fixtures to Rs. 300.
- To increase the value of investments to Rs. 5,500.
- To depreciate stock by 10%.

The capital of partners was to be adjusted in profit sharing ratio. Make entries necessary to give effect to the above arrangements and prepare the amended Balance Sheet immediately after Som has become partner.

4. X, Y and Z having ratio of 4: 3: 2 are partners of a firm. Their Balance Sheet on 31st March, 2020 is as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	40,000	Cash in Hand	21,500
Bills Payable	1,400	Plant & Machinery	37,000
Capital Accounts		Stock	36,000
X	87,800	Debtors	25,000
Y	66,000	Less: Provision	<u>500</u>
Z	43,800	Land & Building	1,20,000
	2,39,000		2,39,000

X retired on the same date and these adjustments were agreed upon before payment to X:

1. Land and Building to be appreciated by 15%
2. Provision for bad debts raised to 5% on debtors
3. A provision for Rs. 650 for outstanding repairs is to be made.
4. Goodwill to be valued at Rs. 45,000.
5. Stock is reduced to Rs. 31,000.
6. The new ratio of Y and Z should be 5:3.
7. X to be paid immediately.
8. Amount to be paid to X should be brought by Y and Z in new profit sharing ratio after leaving Rs.10,000 in hand as working capital.

Prepare necessary accounts and Balance Sheet of Y and Z.

Section- C

5. Explain and illustrate the Garner vs. Murray Rule applicable in the case of insolvency of a partner.
6. Krishna and Arjun are partners in a firm. They share profits and losses in the ratio of 4:1. They decide to dissolve the firm on 31-3-2020 on which date the balance sheet of firm of stood as follows:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital accounts:	16,000	Trade marks	1,200
Krishna	6,000	Machinery	12,000
Arjun	1,500	Furniture	400
Bank loan	8,000	Stock in trade	6,000
Creditors	500	Debtors	9,000
Bills payable		Less: provision	<u>400</u>
		Cash in hand	2,800
		Advertisement expenses	1,000
	32,000		32,000

The realisation shows the following results:

- (i) Debtors were realised at book value less 10%.
- (ii) Goodwill was sold for Rs.1,000.
- (iii) Trade marks were realised for Rs. 800.
- (iv) Machinery and stock in trade were taken over by Krishna for Rs.14,400 and

Rs. 3,600 respectively.

- (v) An unrecorded asset was estimated at Rs.600 was sold for Rs. 200.
- (vi) Creditors for goods were settled at a discount of Rs. 80. The expenses on realization were Rs. 400.

Prepare realisation account, cash account and capital accounts of partners.

Section- D

7. J.J Jaltarang commenced a voyage on 1st October, 2018 from Bombay to Madras. The details of complete voyage i.e., Bombay to Madras and back to Bombay are as follows

	Rs.		Rs.
Coal Consumption	70,000	Freight	4,00,000
Port Charges	14,000	Stock consumed	30,000
Depreciation	40,000	Salaries	48,000
Sundry Expenses	4,000	Insurance-Ship	40,000
Wages	8,000	Insurance- Freight	16,000

Primage and Address Commission are 10% and 5% respectively. Freight relating to the return journey amounted to Rs. 1,20,000 only.

The accounts are closed on 31st December. The ship was on her half way back to Bombay on the date of closing the accounts. Prepare Voyage Account up to 31st December, 2018.

8. What do you mean by Departmental Accounts? How expenses are allocated among different departments? Explain with some suitable examples.

For Reappear Candidates (Old Syllabus (2023-24))

Exam Code:

Paper Code: 9225

Programme: Master of Commerce (FYIP) Semester-II

Course Title: Advanced Financial Accounting

Course Code: FCOL-2093

Time Allowed: 3 Hours

Max. Marks: 80

Note: Attempt five questions in all selecting at least one question from each section. The fifth question can be attempted from any section. Each question carries 16 marks.

Section- A

1. Define Goodwill. State the factors upon which it depends and methods which may be adopted to calculate it.
2. A, B & C trading in partnership and sharing profits and losses in the proportions of $\frac{1}{2}$, $\frac{1}{3}$ and $\frac{1}{6}$ respectively desire to keep up a working partner when their balance sheet stood as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	50,000	Cash in hand	8,000
Capital Accounts		Debtors	2,52,000
A	5,70,000	Stock	2,90,000
B	3,20,000	Machinery	70,000
C	1,60,000	Land and Building	4,80,000
	11,00,000		11,00,000

They agreed to admit D into partnership and give him a share of $\frac{1}{10}$ th share in the profits on the following terms:

- (i) That D should bring in Rs.30,000 as goodwill and Rs.1,28,000 as his capital.
- (ii) Machinery is depreciated at 12%.
- (iii) The stock be depreciated by 10%.
- (iv) That a reserve of 5% be created for doubtful debts.
- (v) The value of land and building be brought up to Rs.6,20,000.

That after making above adjustments the capital accounts of the old partners be adjusted on the basis of the proportion of D's capital to his share in the business. Prepare Revaluation Account, Partners' Capital Accounts, and Balance Sheet.

Section- B

3. A, B and C sharing profits 3:1:1 agree upon dissolution. They decide to take over certain assets and liabilities and continue business separately.

Balance Sheet
as on 31st December, 2010

Liabilities	Rs.	Assets	Rs.
Creditors	6,000	Cash	3,200
Loan	1,500	Sundry Assets	17,000
Capital Accounts		Debtors	24,200
A	27,500	Less: Bad Debts Provision	<u>1,200</u>
B	10,000	Stock	7,800
C	7,000	Fixtures	1,000
	52,000		52,000

It is agreed as follows:

- (i) Goodwill is to be ignored.
 - (ii) A is to take over all the fixtures at Rs.800, Debtors amounting to Rs.20,000 at 17,200. The creditors of Rs.6,000 to be assumed by A at this figure.
 - (iii) B is to take over all the stock at Rs.7,000 and certain of the sundry assets at Rs.7,200 (being book values less 10%).
 - (iv) C is to take over Sundry Assets at 90% of book value less Rs.100 allowances and assume responsibility for the discharge of loan, together with the accruing interest of Rs.30 which has not been recorded in the books.
 - (v) The expenses of dissolution were Rs.270. The remaining Debtors were sold to debt collecting agency for 50% of book value.
- Prepare Realisation Account, Partners' Capital Accounts and Cash Account.
4. Explain various adjustments made at the time of retirement of a partner in the books of firm with the help of suitable examples.

Section- C

5. A ship commenced its journey from Bombay to Calcutta. On 31st Dec. on which date accounts are closed, the return voyage had not been completed.

The details of entire voyage are as follows:

	Rs.		Rs.
Freight	80,000	Insurance: Ship Freight	10,000 4,000
Coal Consumed	14,000	Primage	10%
Stores Consumed	6,000	Address Commission	5%
Port Charges	3,000		
Salaries of Crew	8,000		
Depreciation	8,000		

Only Rs.30,000 freight was available on return journey. Prepare voyage account up to 31st December.

6. What do you mean by Default and Repossession? Explain how default and repossession is treated in the books of Hire Purchaser and Hire Vendor.

Section- D

7. Prepare Departmental trading and profit and loss account from the following data for the year ending 31st December, 2011.

Particulars	Dept. X (Rs.)	Dept. Y (Rs.)
Opening Stock	40,000	-
Purchases from outside	2,00,000	20,000
Wages	10,000	1,000
Transfer of goods from department X	-	50,000
Stock on 31 st December	30,000	10,000
Sales	2,00,000	71,000

The entire closing stock of Dept. Y represents the goods from Dept. X which were transferred at 25% above cost. Administration and Selling expenses amounted to Rs.15,000 which are to be allocated in the ratio of 4:1.

8. What is Normal and Abnormal loss of stock on consignment? Give the accounting treatment of both types of loss of stock.

Exam Code: 508302
(80)

Paper Code: 2251

Programme: Master of Commerce (FYIP)

Semester: II

Course Title: Banking Principles and Practices

Course Code: FCOL-2094 ✓

Time Allowed: 3 Hours

Max Marks: 70

Note: Attempt 5 questions selecting atleast one question from each section. Fifth question may be attempted from any section. Each question carries 14 marks.

SECTION-A

1. What is Banking? Explain the present structure of Indian banking system. (14)
2. Explain the various techniques used by RBI for Credit Control and Credit Creation. (14)

SECTION-B

3. What is a Cheque? Explain the various types of Endorsement. (14)
4. Explain the concept of Assets liability Management in Bank. (14)

SECTION-C

5. Discuss the recommendations of Narasimham Committee related to financial sector reforms. (14)
6. What is Financial Inclusion? Explain its importance and present status. (14)

SECTION-D

7. Write a note on: (2*7=14)
 - (a) Wholesale Banking and Retail Banking
 - (b) Offshore Banking and Multinational Banking
8. What is Demonetisation? Explain the impact of demonetisation on Indian banking sector? (14)

Exam Code: 508302

Paper Code: 2252

Master of Commerce (FYIP) Semester-II

Course Title: Principles of Marketing

Course Code: FCOL-2095

Time: 3 Hours

Max. Marks: 70

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

SECTION-A

1. Define Marketing Mix. Discuss various elements of Marketing Mix. S(14)
2. Explain in detail Consumer Buying Process. (14)

SECTION-B

3. Define Brand Equity. Discuss its components. Also highlight significance of Brand Equity. (14)
4. (a) What are the different types of Products? (7)
(b) Write a note on Product Packaging and Labeling. (7)

SECTION-C

5. What are the steps of new Product Development Process? (14)
6. Discuss the various methods of Pricing in detail. (14)

SECTION-D

7. (a) Define Sales Promotion. Discuss briefly various methods of Sales Promotion. (7)
(b) Define Personal Selling. Discuss briefly its nature and significance. (7)
8. Define the concept of Retailing. Discuss its importance. Also discuss various types of Retailers. (14)

Exam Code: 508302

Paper Code: 9228

Programme Name: Master of Commerce (FYIP), Semester-II

Course Title: Inferential Statistics for Business

Course Code: FCOL-2176

Time Allowed : 3 hours

Max. Marks: 80

Note: Attempt five questions in all, selecting at least one question from each Section. The fifth question can be attempted from any section. Each question carries 16 marks.

Section-A

1. Explain the difference between
 - a) Population and sample.
 - b) Type I error and Type II error
2. a) 10 students were selected at random from a college, and their marks in Statistics were found to be as follows
71, 72, 73, 75, 76, 77, 78, 79, 80, 81
Test whether the average marks in statistics of the college were 75. Test at a 5% level of significance.
b) A random sample of 100 students gave a mean weight of 55 kg, with a standard deviation of 4 kg. Test the hypothesis that the mean weight of the population is 53 kg.

Section-B

3. Discuss the steps in testing a hypothesis about the difference between two means in the Mann-Whitney U test.
4. Two different brands of bulbs yielded different results

	Brand-A	Brand-B
Mean life (Hrs.)	1300	1250
S.D. (Hrs.)	80	90
Sample size	100	144

Is there any significant difference between the two brands? Test at a 5% level of significance.

Section-C

5. Explain the confidence interval for population proportion and difference in population proportions.
6. Two random samples drawn from the normal population are given below. Obtain the estimates of the variances for the two populations and test whether the variances of the two populations are equal. Use the F-test.

Sample 1	20	16	26	27	23	22	18	24	25	19	30	37
Sample 2	27	33	42	35	32	34	38	28	41	43		

Section-D

7. a) The theory predicts that the proportions of beans in the four groups A, B, C, and D should be 9:3:3:1. In an experiment among 1600 beans, the numbers in the four groups were 882, 313, 287, and 118. Does the experiment result support the theory? Apply the chi-square test
b) Write down the assumptions of the chi-square test.
8. A die is thrown 100 times and the frequency of various faces is given as below

Face	1	2	3	4	5	6
Frequency	15	17	20	16	18	14

Test the hypothesis that the die is unbiased.

Exam Code: 508302

Paper Code: 2253

Programme: Master of Commerce (FYIP) Semester-II

Course Title: Web Based Applications for Office Management

Course Code: FCOM-2126 ✓

Time Allowed: 3 Hours

Max. Marks: 40

Note: Attempt five questions, selecting atleast one question from each section. The fifth question may be attempted from any section. Each question carries 8 marks.

Section-A

Q1) Explain:-

- a) Internet Service Provider
- b) IP addressing

Q2) Explain structure of email. How emails are managed in Outlook Express?

Section-B

Q3) Explain the features and working of WWW.

Q4) What do you mean by search engine? Explain various components of it in detail.

Section-C

Q5) How files are managed in Google Drive? Explain in detail. How ownership of a document is changed in Drive?

Q6) How a Google Form is created? What are different categories of question type available in Google Form?

Section-D

Q7) How a meeting is scheduled in Zoom? What are different control provided by Zoom platform to the Host in full subscription model?

Q8) Compare and contrast various online payment methods available in Indian banking system.

Exam Code: 508304
(70)

Paper Code: 4228

Programme: Master of Commerce (FYIP)
Semester-IV

Course Title: Cost Accounting

Course Code: FCOL-4091

Time Allowed: 3 Hours

Max Marks: 80

Note: attempt five questions selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 16 marks.

Section - I

1. How is the Cost Accounting different from the Financial Accounting?
2. Prepare the Cost Sheet from the Following Information :

Items	Amount (Rs.)	Items	Amount (Rs.)
Insurance	3,450	Opening Stock of Raw Material	5,000
Lubricants	7,500	Opening Stock of work in progress	1,500
Repairs of plant	7,800	Closing Stock of work in progress	1,000
Office salaries	8,300	Income tax	10,000
Office stationery	6,400	Closing stock of finished goods	2,000
Direct Labour	6,200	Office Rent	4,100
Material Purchased	8,300	Directors fee	9,800
Light and Heat	3,800	Packing Expenses	4,800
Haulage	4,000	Salesman's salaries	7300
Depreciation on Plant	4,400	Travelling Expenses	3500
Profit is 20% on cost of sales			

Section — II

3. Write short note:

a) Piece Rate System

c) Causes of Idle Time

b) V.E.D. Analysis

e) Centralized Stores

4. Prime Ltd. has three production and four service departments. The expenses of the departments as per Primary distribution summary are as follows:

Production Departments	Rs.	Services Departments	Amount
A	30,000	Purchase Department	8,000
B	20,000	Time Keeping	6,000
C	15,000	Power House	4,800
		Labour Welfare	1,200

The following information is available

Departments	Purchase	Time Keeping	Power House	Labour Welfare	A	B	C
Material Value	-	-	5,000	-	20,000	20,000	10,000
No. of Employees	6	6	12	6	36	24	16
Horse Power	-	-	-	-	600	600	400

Section — III

5. The Contract price is Rs. 4,00,000 for Contract number 50. The contractor had made the following expenditure during the year ended 31st March, 2018:
- Material Purchased = Rs. 40,000
 - Direct Labour = Rs. 25,000
 - Indirect Material = 10,000
 - Material Issued from store = Rs. 15,000
 - Special Plant = Rs. 40,000

From the further information, prepare Contract Account and show Work in progress amount:

Plant value at the end = Rs. 30,000,

Cash Received = Rs. 90,000

Stock of Material at the end = Rs. 5,000,

Material returned to stores = Rs. 1,000

Value of Work Certified = 1,20,000,

Cost of work uncertified = Rs. 4,000.

6. Explain the different kinds of Budgets.

Section - IV

7. What do you mean by Activity Based Costing? What are the advantages of Activity Based Costing?

8. From the Following data calculate:

a) Material Cost Variance

b) Material Usage Variance

c) Material Price Variance

Quantity of Material Purchased = 3,000 units

Value of Material Purchased = Rs. 9,000

Standard quantity per tonne of finished product = 25 units

Standard rate of material = Rs. 2 per unit

Opening stock of material = Nil

Closing stock of Material = 500 units

Finished Production during the period = 80 tonnes

Exam Code: 508304
(70)

Paper Code: 4229

Programme: Master of Commerce (FYIP)
Semester-IV

Course Title: Fundamentals of Investment Management

Course Code: FCOL-4092

Time Allowed: 3 Hours

Max Marks: 80

Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 16 marks.

Section- A

1. Explain the concept of 'Risk- Return trade off'.
2. What is an Investment? Discuss the investment decision process and different types of investment.

Section- B

3. What do you mean by credit rating? How is credit rating relevant for investors and issuing companies?
4. What is Bond Yield? Explain different methods of estimating bond yield.

Section- C

5. Explain the various approaches for the valuation of equity shares.
6. What is Technical Analysis? Elaborate the various tools and techniques of technical analysis.

Section- D

7. What do you mean by Mutual Funds? Explain the features and advantages of mutual funds:
8. What do you understand by Portfolio? Discuss various approaches in portfolio construction.

Exam Code: 508304
(70)

Paper Code: 4230

Programme: Master of Commerce (FYIP)
Semester-IV

Course Title: Insurance and Risk Management

Course Code: FCOL-4093 ✓

Time Allowed: 3 Hours

Max Marks: 80

Note: Candidates are required to attempt five questions selecting one question from each section. The fifth question may be attempted from any section. Each question carries 16 marks.

Section - A

1. Give the meaning of risk evaluation. Explain the methods of evaluating risk.
2. Define Risk. Discuss its types.

Section - B

3. Define Insurance. Discuss the importance of insurance.
4. What are the various types of reinsurance policies? Discuss in detail.

Section - C

5. Discuss the types of life insurance plans.
6. Explain the Principle of Proximate cause.

Section- D

7. What is premium? How can it be calculated?
8. Discuss the provisions of IRDA Act, 1999.

Exam Code: 508304
(70)

Paper Code: 4231

Programme: Master of Commerce (FYIP)
Semester-IV

Course Title: Marketing Management

Course Code: FCOL-4094 ✓

Time Allowed: 3 Hours

Max Marks: 80

Note:- Attempt FIVE Questions selecting at least ONE question from each section. The Fifth question may be attempted from any section. Each question carries 16 marks.

SECTION-A

1. What do you mean by Marketing? Discuss the Nature and Scope of Marketing? Also discuss briefly the Marketing Process. 16
2. What is Market Segmentation? Discuss the bases on which consumer markets can be segmented. 16

SECTION -B

3. Explain the difference between Differentiation and Positioning? Discuss briefly various Positioning Strategies. 16

4. Explain with example various strategies opted by the marketer at the various stages of Product Life Cycle.

16

SECTION —C

5. Explain the different methods that can be used by the business to determine price of their product? 16
6. What are the Components of Promotion Mix? Explain the various factors affecting Promotion Mix. 16

SECTION —D

7. What do mean by Green Marketing? Explain the Need and Importance of Green Marketing. Also discuss the Challenges Green Marketing. 16
8. Define Retail Marketing? Discuss the Importance of Retail Marketing. Also discuss types of Retail Marketing. 16

Exam Code: 508304
(70)

Paper Code: 4232

Programme: Master of Commerce (FYIP)
Semester-IV

Course Title: Goods and Services Tax (GST)

Course Code: FCOL-4095 ✓

Time Allowed: 3 Hours

Max Marks: 80

Note:- Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 16 marks.

Section A

1. Discuss various provisions relating to composition scheme under GST law.
2. How is liability of taxable person determined under GST? Discuss various exemptions available under the GST law.

Section B

3. Explain the concept of composite and mixed supply under GST. What are the rules for valuation of supply?
4. What do you mean by ITC? Explain the mechanism of ITC in detail.

Section C

5. Discuss various methods of paying tax under CGST Act, 2017.
6. Explain the rules relating to generation of E-Way bill in detail.

Section D

7. Discuss the various services available through GST portal.
8. Write a detailed note on :
 - (a) GST Eco—System
 - (b) GST Suvidha Provider