

**WEST BENGAL STATE UNIVERSITY
DEPARTMENT OF COMMERCE & MANAGEMENT**

**MODEL QUESTIONS
FOR
SEMESTER-I**

for

**B.Com (Hons.), B.Com (General), B.B.A.(Hons.), B.A./B.Com
(Hons. in Advertising & Sales Promotion) and B.A./B.Com
(Hons. in Tourism & Travel Management)**

B.COM (HONOURS) COURSES

A. Internal Examination (20 Marks)

Types of Questions	Denomination	Marks
MCQ/Short Questions/Fill up the Blanks	10 Questions out of 10 Questions	1X10=10
Short Essay Type Questions	2 Questions out of 3 Questions	2X5=10
	Total	20

B. Class Attendance (5 Marks)

PROPOSED QUESTION PATTERN IN THE END-SEMESTER EXAMINATIONS
for
Three year B.Com. Honours Course
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACACOR01T	Financial Accounting I	10	2	3
		15	2	3
FACACOR02T	Principles & Practice of Management	2	5	8
		5	4	6
		10	2	4
FACHGEC01T	Business Economics	2	5	8
		5	4	6
		10	2	4

*Recommended by UG BOS in Commerce & Management
At its meeting held on 07.09.2018. with the CBCS Committee, WBSU.*

*Sd/-
Dr. Pranam Dhar
Chairperson.*

**B.Com (Hons.)
Semester 1
Financial Accounting 1
Paper-I Semester-I
Subject Code: FACACOR0IT
Full Marks: 50**

GROUP A

Answer any two questions (2X10)

- 1 (a) What do you mean by depreciation?
(b) REX Enterprise gives you the following details:

Date of Purchase	Cost of Machine (Rs)
1.4.2015	60,000
1.10.2015	40,000
1.7.2016	20,000

On 1.1.2017 one-third of the machinery, which was purchased on 1.4.2015, was sold for Rs. 6,000. The company charges depreciation on Machinery @10% p.a. under Straight Line Method. Prepare Machinery Account in the books of the company up to 31.03.2018 assuming that the company closes its books on 31st March every year. (2+8)

2. (a) Write short notes: (Any Two)
i. Entity Concept
ii. Matching Concept
iii. Accounting Cycle
(b) Briefly explain the limitations of Historical Cost Accounting.

[[$2^{1/2} + 2^{1/2}$] + 5]

3. On 1st April, 2017, X of Kolkata consigned goods to Y of Mumbai at a pro forma invoice price of Rs.5,00,000. This was made by adding 25% on cost. X paid Rs.25,000 for freight and Rs. 15,000 for insurance. During transit 1/10th of the goods was totally destroyed and the insurance company paid Rs.24,000.

Y paid carriage inward of Rs.18,000, godown rent of Rs.36,000 and selling expenses of Rs.19,000. 1/9th of the remaining goods were destroyed in Y's godown.

Up to 31st March, 2018, Y could sale half of the original goods for Rs.3,00,000 and charged 5% commission on sale and sent a bank draft for the balance to X.

Prepare Consignment Account in the books of X for the year ended 31.03.2018. (10)

GROUP B

Answer any two questions (2X15)

4. From the following Trial Balance of Mr. Rohit, prepare a Trading and Profit & Loss Account for the year ended 31.03.2018 and a Balance Sheet as on that date.

Dr.
Cr.

Particulars	Rs	Particulars	Rs
Opening Stock	30,000	Sales	1,91,000
Purchases	53,000	Purchases Return	1,600
Sales Return	1,500	Discount Received	400
Carriage on Purchases	1,000	Sundry Creditors	25,500
Wages	15,000	Bills Payable	7,500
Bills Receivable	10,500	Capital	65,000
Discount allowed	800		
Salary	9,400		
Insurance	1,200		
Rent	1,800		
Sundry Debtors	43,000		
Income Tax	900		
Cash at Bank	6,700		
Closing Stock	32,000		
Furniture	12,000		
Machinery	65,000		
Bad Debts	500		
Freight	1,700		
Drawings	5,000		
	2,91,000		2,91,000

Adjustments:

- Provision for Bad Debts @5% on Debtors is to be created.
- Bad Debts to be written off further during the year were Rs. 2,200.
- Rent paid during the year was for 9 months.
- Depreciation should be charged on Machinery and Furniture at 10% p.a. and 5% p.a. respectively.
- Goods worth Rs. 500 was distributed as free samples but not recorded in the books.
- Bank has informed that a customer's cheque for Rs. 1,400 has been dishonoured but not yet recorded in the books of Mr. Rohit.
- Goods for Rs. 4,000 were destroyed by fire and the insurance company admitted a claim of Rs. 3,500.
- Wages include Rs.2,000 paid for Installation of Machinery.

(15)

5. (a) Blue Sky Company suffered a loss due to fire on 16.11.2017. From the following information prepare a Statement of Claim for the loss to be submitted to the insurance company.

Stock at cost on 1.4.2016	Rs. 73,500
Stock at cost on 31.3.2017	Rs. 79,600
Purchases for the year 2016-17	Rs. 3,98,000
Sales for the year 2016-17	Rs. 4,87,000
Purchases from 1.4.17 to 16.11.17	Rs. 1,62,000
Sales from 1.4.17 to 16.11.17	Rs. 2,31,200

In valuation of stock on 31.03.2017, Rs.2,300 was written off for certain stock which was a poor selling line involving cost of Rs.6,900. A portion of these

goods was sold in June, 2017 at a loss of Rs.300 on the original cost of Rs.3500. The remainder of these stocks was estimated to be worth the original cost. Subject to the above exception, gross profit rate remained uniform. Goods salvaged were valued at Rs.6000. The company had a fire insurance policy of Rs.43,500.

(b) Write a short note on IFRS. (10+5)

6. The following is the Receipts and Payments Account of Sports Club for the year ended 31.03.18.

Receipts	Rs.	Payments	Rs.
To opening balance	1,600	By rent	4,800
To membership subscription	40,000	By advertisement	2,080
To subscription for dinner	8,000	By general expenses	6,400
To donation for flood relief	4,000	By flood relief expenses	4,800
To sale of furniture	3,200	By salary	5,760
To miscellaneous income	6,000	By expenses for dinner	8,800
		By miscellaneous expenses	1,600
		By investment	20,000
		By equipment	4,000
		By upkeep of ground	3,200
		By closing balance	1,360
TOTAL	62,800	TOTAL	62,800

Additional Information:

i) Of the membership subscription, Rs. 2,400 relates to 2015-16 and Rs. 4,800 is outstanding for 2017-18.

	On 31.03.2017	On 31.03.2018
ii) Advertisement bill unpaid	Rs.400	Rs.560
iii) Salary outstanding	Rs.800	Rs.560
iv) Accrued interest on investment	Rs. NIL	Rs.960
v) Furniture	Rs.6,000	Rs.2,200
vi) Equipment	Rs.4,000	Rs.7,400

Prepare Income and Expenditure Account for the year ended 31.03.2018 and a Balance Sheet as on that date. [15]

B.COM (Hons.)
PRINCIPLES AND PRACTICE OF MANAGEMENT
PAPER – 2 SEMESTER – 1
Subject Code: FACACOR02T
MODEL – 1

Full Marks – 50

Time : 2 Hrs.

- 1. Answer any Five (5) questions :-** [2×5 = 10]
- Define the term “management”.
 - Mention four features of planning.
 - What are the elements of forecasting?
 - What do you mean by span of management?
 - Explain line and staff organization.
 - Define Delegation of authority.
 - What factors lead to the creation of motivation?
 - State different styles of leadership?
- 2. Answer any Four (4) questions :-** [4×5 = 20]
- Can Management be treated as a Profession? – Explain.
 - Explain the basic principles of Scientific Management.
 - State the limitations of Planning.
 - How forecasting can be made effective?
 - What do you mean by Organization Structure? What element should be there in an organization structure?
 - What factors create the need for control?
- 3. Answer any Two (2) questions :-** [2×10 = 20]
- State the major functions of Management.
 - What are the means of effective decentralization? Distinguish between delegation of authority and decentralization.
 - Explain Maslow’s theory of motivation with criticism.

B.COM (Hons.)
MODEL – 2
PRINCIPLES AND PRACTICE OF MANAGEMENT
PAPER – 2 SEMESTER – 1
Subject Code: FACACOR02T
MODEL – 2

Full Marks – 50

Time : 2 Hrs.

- 1. Answer any Five (5) questions :-** [2×5 = 10]
- “Management is a means of achieving Predetermined goals” – Explain.
 - What do you mean by Planning Premises?
 - What are the steps of decision making?
 - What is line organization?

- e. What are the types of needs mentioned by Maslow?
- f. What is meant by Autocratic leadership?
- g. What is informal communication?
- h. What is Span of Control?

2. Answer any Four (4) questions :-

[4×5 = 20]

- a. State the importance of Management.
- b. What are the different steps in the Process of Planning.
- c. What factors are considered to determine the span of management?
- d. Discuss the basic principles of delegation of authority?
- e. “Co-ordination is the essence of management” – Discuss.
- f. How control can be made effective?

3. Answer any Two (2) questions :-

[10×2 = 20]

- a. Write the significance of Scientific Management? Indicates its important criticisms.
- b. Define Motivation – Discuss Maslow’s Hierarchy of need of motivation.
- c. What do you mean by “Leadership Style”? Discuss the theory of ‘Managerial Grid’ as propounded by Blake and Mouton with Suitable diagram.

**B.COM (Hons.)
BUSINESS ECONOMICS
Paper 3 Semester I
Subject Code: FACGGEC01T**

Full Marks: 50

Time: 2 Hours

Group A

*Answer any **five** questions [5×2=10]*

- 1. What do you mean by Business Economics ?
- 2. What is meant by ‘Inferior commodity’? What can you say about the value of income elasticity of demand of an Inferior commodity?
- 3. State the law of Variable proportions.
- 4. What is the shape of average fixed cost curve? Why does it have such a shape?
- 5. What are the different phases of Business cycle?
- 6. What do you mean by break-even point?
- 7. What is meant by ‘Balance of Payment’?
- 8. When is it said that the scale of production has changed?

Group B

*Answer any **four** questions [4×5=20]*

- 9. State the law of demand. Explain in brief the different exceptions to the law of demand.
- 10. Derive the relationship between average revenue (AR), marginal revenue (MR) and price elasticity of demand (e_p).

11. What is an isoquant? Prove any two of its properties.
12. Explain the relationship between short run average cost and short run marginal cost.
13. State the different important characteristics of a Monopoly market and derive its equilibrium condition.
14. Explain in brief the different measures to correct disequilibrium in Balance of Payment.

Group C

*Answer any **two** questions [2×10=20]*

15. What do you mean by elasticity of demand? Explain its different types. In this context, differentiate between 'Arc Price Elasticity' and 'Point Price Elasticity'
[2+5+3=10]
 16. a) Explain in brief, how the long run average cost curve of a firm is the envelope of the short run average cost curves.
b) Write a short note on measurement of National Income.
[5+5=10]
 17. a) State the different important characteristics of a Perfectly Competitive market and derive its equilibrium condition in the short run.
b) How is 'perfect competition' different from 'pure competition' ?
[7+3=10]
 18. What is meant by 'Inflation' ? Discuss the important monetary and fiscal policies to control inflation.
[2+8=10]
-

B.COM (GENERAL) COURSES

A. Internal Examination (20 Marks)

Types of Questions	Denomination	Marks
MCQ/Short Questions/Fill up the Blanks	10 Questions out of 10 Questions	1X10=10
Short Essay Type Questions	2 Questions out of 3 Questions	2X5=10
	Total	20

B. Class Attendance (5 Marks)

**PROPOSED QUESTION PATTERN IN THE END-SEMESTER EXAMINATIONS
for
Three year B.Com. General Course
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19**

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACACOR01T	Financial Accounting I	10	2	3
		15	2	3
FACACOR02T	Principles & Practice of Management	2	5	8
		5	4	6
		10	2	4

*Recommended by UG BOS in Commerce & Management
At its meeting held on 07.09.2018. with the CBCS Committee, WBSU.*

*Sd/-
Dr. Pranam Dhar
Chairperson.*

**B.Com (General)
Semester-I
FINANCIAL ACCOUNTING-I
Paper-1 Semester-I
Subject Code : FACGCOR01T**

Full Marks – 50

Time : 1.5 Hours

GROUP-A

Answer any two questions (10X2)

(1) (a) What is the difference between 'Capital expenditure' and 'Revenue expenditure'?

মূলধনজাতীয় ব্যয় ও মুনাফাজাতীয় ব্যয়-এর মধ্যে পার্থক্য কি?

(b) What do you understand by 'Going Concern Concept'?

'চলমান প্রতিষ্ঠান এর ধারণা' বলিতে কি বোঝো?

(c) What do you understand by 'GAAP'?

'GAAP' বলিতে কি বোঝো?

(d) Mention two advantages of 'Accounting Standards'.

'হিসাবরক্ষণের মান'-এর দুইটি সুবিধা উল্লেখ কর।

(e) State two important limitations of the Historical Cost Accounting.

'ইতিহাসিক ব্যয়ভিত্তিক হিসাবরক্ষণের' দুইটি সীমাবদ্ধতা বিবৃত কর।

(2X5)

(2) (a) 1st April, 2016, a firm purchased a machine for Rs. 6,00,000 and spent Rs.20,000 on its installation. On September 1, 2016, another machine for Rs. 2,50,000 was acquired. On 1st September, 2017 the machinery purchased on 1st April, 2016 having become obsolete was sold for Rs.3,85,000 and on the same date a fresh machinery were purchased at a cost of Rs. 4,50,000.

Depreciation was provided for annually on 31st March at the rate of 10 per cent p.a. on written down value. Prepare machinery account for 2016-17 and 2017-18.

(b) What do you mean by perpetual inventory method?

ধারাবাহিক মজুত পদ্ধতি বলিতে কি বোঝো?

(8+2)

(3) Bob of Bombay consigned 10,000 kg. of oil to Chiku of Calcutta. The cost of oil was Rs.2 per kg. Bob paid Rs.3,000 as freight and Rs.2,000 as insurance. During transit, 250 kg were accidentally destroyed for which the insurer paid directly to the consignor Rs.450 in full settlement of the claim.

Chiku reported that 7,500 kg were sold @ Rs.3 per kg. The expenses being on godown rent Rs. 200; on advertisement Rs.1,000 and on salesman salary Rs.2,000. Chiku is entitled to a commission of 3% plus 1.5% del credere. Chiku settled the accounts by bank draft.

Prepare the Consignment Account and Chiku Accounts in the books of Bob.(10)

GROUP-B

Answer any two questions:

(15X2)

(4) The following is the Trial Balance of Mr. Biswas, as on 31st March 2018. You are required to prepare the Trading and Profit and Loss Account for the year ended 31st March 2018 and Balance Sheet as on that date after making necessary adjustments.

Particulars	Debit (Rs.)	Credit (Rs.)
Stock on 01.04 2017		2,55,000
Sales		
19,77,500		
Purchases	15,60,000	
Sundry Debtors		5,00,000
Sundry Creditors		
2,00,000		
Capital Account		
14,53,000		
Drawings	20,000	
Wages	1,00,000	
Carriage outwards	90,000	
Carriage Inwards	50,000	
Motor Car	2,40,000	
Furniture and Fittings	1,10,000	
Printing and Stationary	15,000	
Advertisement	88,000	
General Expenses	1,40,000	
Bad Debts	10,000	
Insurance	35,000	
Taxes	25,000	
Telephone Bill	57,500	
Electricity Bill	75,000	
Salaries	2,60,000	
Total	<u>36,30,500</u>	<u>36,30,500</u>

Additional Information:-

- (1) Stock on 31st March, 2018 was valued at Rs.6,75,000.
- (2) Insurance prepaid was Rs.5,000.
- (3) The Provision for Doubtful Debts is to be maintained at 5 per cent on Sundry Debtors.
- (4) Create a Provision for Discount on Debtors and Discount on Creditors at 2 per cent.
- (5) Provide for depreciation on Furniture and Fixtures at 10 per cent per annum and on Motor Car at 20 per cent per annum.
- (6) A fire occurred on 20th December, 2017 in the godown and stock of the value of Rs.50,000 was destroyed. It was fully insured and the insurance company admitted a claim of Rs.38,000. (15)

(5) (a) A keeps his books according to the single entry system. His position as on 1st April 2017 was as follows:-

Cash at Bank Rs.5,100; Cash in hand Rs.900; Stock Rs.7,500; Sundry Debtors Rs.7,900; Machinery and Plants Rs. 6,500; Bills Receivables Rs.2,400; Creditors Rs.2,700; Bills Payables Rs.4,000.

On March 31, 2018 his position was as follows:-

Cash at Bank Rs.4,200; Cash in hand Rs.1,800; Stock Rs.8,800; Sundry Debtors Rs.6,000; Machinery and Plants Rs.6,500; Bills Receivables Rs.3,000; Creditors Rs.1,800; Bills Payables Rs.3,200. During the year A introduced a further capital of Rs.2,800 and his drawings were Rs.700 per month.

Depreciate Machinery and Plant by 10% and create a Reserve for Bad and Doubtful Debts @5%.

From the above information, prepare a statement showing the profit or loss made by him for the year ended March 31, 2018.

(b) Write a short note on 'Accounting Equation'.

‘হিসাবরক্ষণ সমীকরণ’-এর উপর একটি সংক্ষিপ্ত টীকা লেখ।

(12+3)

(6) (a) During 2017-18, the amount actually received for subscriptions was Rs.22,600. From the following information show what amount should be credited to the Income and Expenditure Account as Subscriptions for the year 2017-18:

Subscriptions Outstanding as on 31st March, 2017	Rs. 2,500
Subscriptions Outstanding as on 31st March, 2018	Rs. 3,000
Subscriptions for 2018-19 received in advance during 2017-18	Rs, 1,500

(b) A fire occurred in the premises of Ranjit on 10th November 2017, where a large part of the stock was destroyed. Salvage was Rs. 20,000. Ranjit gives you the following information for the period April 01, 2017 to November 10, 2017:

(i) Purchases	Rs. 1,15,000
(ii) Sales	Rs. 1,35,000
(iii) Goods costing Rs. 5,000 were taken by Ranjit for personal use.	
(iv) Cost price of stock April 01, 2017 was Rs. 50,000	

Over the past few years Ranjit has been selling goods at a consistent gross profit margin of $33\frac{1}{3}\%$. The insurance policy was for Rs.50,000. It included an average clause. You are required to prepare a statement of claim to be made by Ranjit to the insurance company.

(c) Distinguish between ordinary sale and sale or return.

সাধারণ বিক্রয় এবং বিক্রয় অথবা ফেরত পদ্ধতির মধ্যে পার্থক্য নির্ণয় কর।

(4+8+3)

B.Com (General)

Semester-I
PRINCIPLES AND PRACTICE OF MANAGEMENT
Paper-2 Semester-I
Subject Code : FACGCOR02T

Full Marks – 50

Time : 1.5 Hours

Group A

Answer any five questions [5X2=10]

1. Define management.
2. What do you mean by “PODSCORB”?
3. What are the levels of management?
4. What is Scientific Management?
5. Define Forecasting.
6. What is strategic planning?
7. What are the elements of leadership?
8. Explain the relationship between planning and control?

Group B

Answer any four questions [4X5=20]

9. Explain the importance of management.
10. Discuss the contribution of Taylor towards the development of management thought.
11. Discuss the steps in planning.
12. What are the different steps in organization?
13. What are the differences between delegation of authority and decentralization?
14. Explain in brief the five need clusters of Maslow's Need Hierarchy Theory of Motivation.

Group C

Answer any two questions [10x2=20]

15. State the major functions of management.
 16. "Management is both a Science and Art." – Comment.
 17. Explain the McGregor's Theory of motivation with its limitations.
 18. Discuss the various tools of control.
-

B.B.A. (HONOURS) COURSES

A. Internal Examination (20 Marks)

Types of Questions	Denomination	Marks
MCQ/Short Questions/Fill up the Blanks	10 Questions out of 10 Questions	1X10=10
Short Essay Type Questions	2 Questions out of 3 Questions	2X5=10
	Total	20

B. Class Attendance (5 Marks)

**PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS
for
Three year B.B.A. Honours Course
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19**

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR01T	Principles of Management & Organizational Behaviour	10	2	3
		15	2	3
BBAACOR02T	Financial Accounting	10	2	3
		15	2	3
BBAHGEC01T	Business Mathematics and Statistics	2	5	8
		5	4	6
		10	2	4

*Recommended by UG BOS in Commerce & Management
At its meeting held on 07.09.2018. with the CBCS Committee, WBSU.*

*Sd/-
Dr. Pranam Dhar
Chairperson.*

**B.B.A. (Hons.)
Semester-I
PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR
Paper-2 Semester-I
Subject Code : BBAACOR01T**

Full Marks – 50

Time : 2 Hours

**GROUP-A
Answer any 2 Questions (10X2)**

1. Discuss different types of business ownerships with suitable example.
2. Identify the differences between delegation and decentralization. What are the principles of delegation? [5 + 5]
3. What is Planning? Discuss various stages of planning. [2 + 8]

**GROUP-B
Answer any 2 Questions (15X2)**

1. Trace the evolution of management with reference to the contributions made by management thinkers.
2. Discuss various forms of business organizations with suitable example.
3. Mention the importance of leadership. Discuss various leadership styles. [5 + 10]

**B.B.A. (Hons.)
Semester-I
FINANCIAL ACCOUNTING
Paper-2 Semester-I
Subject Code : BBAACOR02T**

Full Marks – 50

Time : 2 Hours

**GROUP-A
Answer any two questions (10X2)**

1. (a) The bank statement issued by the bank shows a balance of Rs.10,000 in the account of Delta Ltd. This balance is not in agreement with the balance as per the cash book. An examination of the cash book and bank statement disclosed the following:
 - (i) Cheques deposited amounting to Rs.6,000 not yet collected by the bank.
 - (ii) Dividend amounting to Rs. 1,100 collected directly by the bank.
 - (iii) Bank charges of Rs.500 debited by the bank.
 - (iv) A cheque of Rs.1,500 received from a customer, returned by the bank but not recorded in the cash book.
 - (v) Cheques issued amounting to Rs.8,200 not yet presented.

Prepare a Bank Reconciliation Statement.

(b) Distinguish between Reserves and Provisions. (6+4)

2. (a) Classify the following between capital and revenue expenditure giving reason for the same.

(i) Rs.20,000 spent towards addition to the machinery.

(ii) Repairs to the machinery amounting to Rs.2,200.

(iii) Rs.5,000 paid as wages in connection with the erection of a new machine.

(iv) Fire insurance premium paid for Rs.2,000.

(b) Show Rectification Entries assuming the errors were detected after the preparation of Trial Balance:

(i) A credit sale of Rs.45,000 to X was debited to Y.

(ii) A purchase of goods for Rs.1,000 from Z was debited to his account.

(iii) Furniture purchased of Rs.5,000 was debited to repairs account.

(iv) Salary account was debited with Rs.1,200 in place of Rs.12,000.

(v) The purchase day book is overcast by Rs.6,000.

(vi) Received interest of Rs.2,000, was posted to loan account. (4+6)

3. Explain briefly the importance and contents of:

(i) Management's Discussion and Analysis; and

(ii) Cash Flow Statement. (5+5)

GROUP B

Answer any two questions (15X2)

4. From the following Trial Balance of Mr. Das, prepare a Trading and Profit & Loss Account for the year ended 31.03.2018 and a Balance Sheet as on that date.

Dr.

Cr.

Particulars	Rs.	Particulars	Rs.
Opening Stock	50,000	Sales	4,15,000
Purchases	3,10,000	Purchases Return	10,000
Sales Return	5,000	Discount Received	5,000
Carriage Inwards	10,000	Sundry Creditors	40,000
Wages	20,000	Capital	2,88,600
Discount allowed	4,000		
Salaries	32,000		
Insurance	9,000		
Sundry Debtors	1,00,000		
Income Tax	5,000		
Cash in hand	2,100		
Cash at bank	12,000		
Furniture & Fittings	22,000		
Motor Car	58,000		
Bad Debts	2,000		
Drawings	4,000		

Postage	12,500		
Salesmen's Commission	35,000		
Advertising	17,000		
Printing & Stationary	3,000		
General Expenses	24,000		
Carriage Outwards	22,000		
	7,58,600		7,58,600

Additional Information:-

- i. Provision for Bad Debts @5% on Debtors is to be created.
- ii. Wages include Rs. 2,000 for the year 2018-19 and insurance paid during the year was for 9 months.
- iii. Depreciation should be charged on motor car and furniture at 20% p.a. and 10% p.a. respectively.
- iv. Mr. Das had withdrawn goods worth Rs.5,000 during the year.
- v. Cost of goods in stock as on 31st March, 2018: Rs.1,45,000. (15)

5. M, N and C are partners sharing profits and losses as 2:2:1. They get interest on their capitals at 5% p.a. and are charged 6% on their drawings.

M and N are paid salary @ Rs.3,000 and Rs.2,500 per month respectively. M has to pay 6% interest p.a. on his loan. M paid Rs.3,00,000 as loan on 1st October 2017. M, N and C withdrew Rs.80,000, Rs.60,000 and Rs.40,000 respectively during 2017-18.

On 1st April 2017, the capital balances of M, N and C were Rs.9,00,000, Rs.7,00,000 and Rs.5,00,000 respectively. The net profit for the year is Rs.10,00,000. It is decided to transfer 10% of the divisible profit to a reserve account.

Prepare the Profit and Loss Appropriation Account and the Capital Accounts of the partners. (15)

6. (a) When can an enterprise make a change in an accounting policy as per the Ind AS-8?

(b) Write short notes on any of the following three:

- (i) Going Concern Concept
- (ii) Principle of Conservatism
- (iii) GAAP
- (iv) Accounting Equation

[3 + (4×3)]

**B.B.A. (Hons.)
Semester-I
BUSINESS MATHEMATICS AND STATISTICS
Paper-3 Semester-I
Subject Code : BBAACOR03T**

Full Marks – 50

Time : 2 Hours

[The figures in the margin indicate full marks. Candidate should answer in their own words and adhere to the word limit as practicable. All symbols are of useful significance]

Answer all questions from the following

1. Answer any **five** questions. [2x5=10]

- a) If $A=\{1,2,3,4,5\}$, $B=\{2,4,6,8,10\}$ then find $A \cap B$ and $A \Delta B$.
- b) If $A = \begin{pmatrix} -3 & 5 \\ -9 & 11 \end{pmatrix}$ and $B = \begin{pmatrix} -2 & -3 \\ -6 & -7 \end{pmatrix}$ find $A+B$.
- c) If $y = e^{\sqrt{x}}$ then find $\frac{dy}{dx}$.
- d) Evaluate $\lim_{x \rightarrow 2} \frac{x^2-4}{x-2}$.
- e) Find the A.M. of first n natural numbers.
- f) If $y = 10 - 3x$ and S.D. of x is 4, find the S.D. of y .
- g) If $5x - 2y - 4 = 0$ and $4x - 7y + 13 = 0$ be two regression equations then find \bar{x} and \bar{y} .
- h) What is an index number?

2. Answer any **one** question from (a) and (b) and any **three** from the rest. [5x4=20]

a) If $A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix}$, show that $A^2 - 5A + 7I = 0$.

b) Find the present value of an annuity of Rs. 300 per annum for five years at 4%. Given $(1.04)^{-5} = 0.8222$.

c) The median and mode of the of the following frequency distribution are known to be 27 and 26 respectively. Find the value of a and b .

Values	0-10	10-20	20-30	30-40	40-50
Frequency	3	a	20	12	b

d) Find the S.D. of the following distribution.

Salary	No. of workers	Salary	No. of workers
Up to Rs. 10	8	Up to Rs. 50	136
Up to Rs. 20	24	Up to Rs. 60	178
Up to Rs. 30	56	Up to Rs. 70	192
Up to Rs. 40	95	Up to Rs. 80	200

e) Find the rank correlation coefficient for the following data of marks obtained by 8 students in Statistics and Mathematics:

Marks in Mathematics	50	88	99	55	64	34	25	44
Marks in Statistics	34	72	85	44	70	30	28	38

f) The following data gives the details of prices and consumption of 4 commodities in the year 2005 and 2006. Calculate Fishers Index Number.

Commodity	Base Year		Current Year	
	Price(Rs.)	Quantity	Price(Rs.)	Quantity

A	10	49	12	50
B	12	25	15	20
C	18	10	20	12
D	20	5	40	2

3. Answer any **two** questions.

10x1=10

a)(i) Solve by Cramer's Rule:

$$x + y + z = 6, \quad x + 2y + 3z = 14, \quad x - y + z = 2. \quad 5$$

(ii) For a certain establishment the total revenue function R and the cost function C are given by $R = 83x - 4x^2 - 21$ and $C = x^3 - 12x^2 + 48x + 11$, where x =output. Obtain the output for which the profit is maximum. 5

b) (i) Fit a straight line trend by method of least square and estimate the value for 1999.

Year	1991	1992	1993	1994	1995	1996	1997	1998
Value	380	400	650	720	690	600	870	930

6

(ii) Number of Cardiac patients came for treatment in a super specialty hospital during the period 2008- 2018 are given as follows:

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Patient	614	615	652	678	681	655	717	719	708	779	757

Construct 4 yearly moving averages (centered) for the data.

4

c) (i) Draw an ogive of the following frequency distribution and locate graphically the median.

Marks-group	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of students	4	8	11	15	12	6	3

6

(ii) What is time series data? Mention its' main components.

4

**B.A./B.COM (HONOURS) COURSES
[IN ADVERTISEMENT & SALES PROMOTION]**

A. Internal Examination (20 Marks)

Types of Questions	Denomination	Marks
MCQ/Short Questions/Fill up the Blanks	10 Questions out of 10 Questions	1X10=10
Short Essay Type Questions	2 Questions out of 3 Questions	2X5=10
	Total	20

B. Class Attendance (5 Marks)

**PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS
for
Three year B.A./B.COM Honours Course
[in Advertisement & Sales Promotion]
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19**

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
ASPACOR01T	Marketing Management-I	10	2	3
		15	2	3
ASPACOR02T	Advertising - I	10	2	3
		15	2	3

*Recommended by UG BOS in Commerce & Management
At its meeting held on 07.09.2018. with the CBCS Committee, WBSU.*

*Sd/-
Dr. Pranam Dhar*

**Three year B.A./B.COM Honours Course
[in Advertisement & Sales Promotion]
MARKETING MANAGEMENT - I**

Paper 1: Semester 1
Paper Code: ASPACOR01T
MODEL QUESTIONS (50 Marks)

Full Marks – 50

Time : 2 Hours

GROUP –A

Answer any two questions (10X2)

1. (a) Elaborate the functions of Marketing.
(b) Point out the differences between Marketing and Selling. (5+5)
2. (a) Elucidate the components of Marketing Information System.
(b) Highlight the significance of Marketing Research. (6+4)
3. Enumerate the Ethical and Social responsibilities of Marketing. (10)

GROUP-B

Answer any two questions (15X2)

4. Define Consumer Behaviour. Describe the factors influencing Consumer behaviour. (3+12)
5. (a) Define Market Segmentation. Explain the basis of Market Segmentation. (2+6)
(b) Differentiate between Product Differentiation and Market Segmentation. (7)
6. (a) Discuss the stages of Consumer Buying Process with a suitable diagram. (9)
(b) Point out the Buying Motives of a consumer. (6)

Three year B.A./B.COM Honours Course
[in Advertisement & Sales Promotion]

Semester-I

ADVERTISING-I

Paper-2 Semester-I

Subject Code : ASPACOR02T

MODEL – 1

Full Marks – 50

Time : 2 Hrs.

1. Answer any Two (2) questions :-

- (a) What do you mean by Advertising? State the importance of Advertising in modern marketing. [2+8 = 10]
- (b) What is advertising budget? What are the different factors influencing advertising budget? [2+8 = 10]
- (c) Distinguish between :- [2×5 = 10]
 - (i) Marketing and Advertising.
 - (ii) Primary Demand Advertising and Selective Demand Advertising.

2. Answer any Two (2) questions :-

- (a) What is Radio Advertising? Discuss the advantages and disadvantages of Radio Advertising. [3+6+6]
- (b) What is Digital Media Landscape? How mainstream advertising agencies are going digital and integration today? [5+10]
- (c) Write short notes on :- [3×5]
- i) Rational Advertising.
- ii) Viral Advertising.
- iii) Slogan.

**Three year B.A./B.COM Honours Course
[in Advertisement & Sales Promotion]
Semester-I
ADVERTISING-I
Paper-2 Semester-I
Subject Code : ASPACOR02T**

MODEL – 2

Full Marks – 50

Time : 2 Hrs.

1. Answer any Two (2) questions :-

- (a) What is Advertising? State the impact of advertising in national economy. [2+8 = 10]
- (b) What is Advertising objective? How to determine advertising objectives? [2+8 = 10]
- (c) How to prepare an effective advertising copy? [10]

2. Answer any Two (2) questions :-

- a. Explain DAGMAR advertising model. [15]
- b. What is Digital Advertising? Discuss the structure and functions of Digital Advertising Agencies. [3+6+6]
- c. Explain Affordable Method, Per Unit Method and Percentage Method of Advertising Budget. [5+5+5]

B.A./B.COM (HONOURS) COURSES

[IN TOURISM & TRAVEL MANAGEMENT]

A. Internal Examination (20 Marks)

Types of Questions	Denomination	Marks
MCQ/Short Questions/Fill up the Blanks	10 Questions out of 10 Questions	1X10=10
Short Essay Type Questions	2 Questions out of 3 Questions	2X5=10
	Total	20

B. Class Attendance (5 Marks)

**PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS
for
Three year B.A./B.COM Honours Course
[in Tourism & Travel Management]
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19
PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS**

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BATACOR01T	History of Tourism I	2	5	8
		5	4	6
		10	2	4
BATACOR02T	Fundamentals of Tourism Management	2	5	8
		5	4	6
		10	2	4

*Recommended by UG BOS in Commerce & Management
At its meeting held on 07.09.2018. with the CBCS Committee, WBSU.*

*Sd/-
Dr. Pranam Dhar*

B.A./B.COM (HONS.)

[IN TOURISM & TRVEL MANAGEMENT)

**HISTORY OF TOURISM-I
Paper-2 Semster-I
SUBJECT CODE - BATACOR02T**

FULL MARKS – 50

TIME : 2 HOURS

Group – A

Answer Any 5 Questions (2X5)

1. Define Tourism.
2. What is Pilgrimage Site ?
3. What is Olympic ?
4. What is Chariot Race ?
5. What is Gladiator Flights ?
6. What is Resort ?
7. What is Spa ?
8. What Royal Tourism ?

Group – B

Answer Any 4 Questions (4X5)

9. Distinguish between Primary and Secondary sources for Studying History of Tourism.
10. Distinguish between Travel and Tourism.
11. Explain in brief the characteristics of Tourism Products.
12. Explain in brief the concept of Discovery.
13. Draw the relationship between Tourism and Spectator Sports.
14. Explain the concept of Grand Tour.

Group – C

Answer Any 2 Questions (2X10)

15. Explain in brief the evolution of Tourism as an academic subject. Explain the relationship between tourism and other social sciences. [6 + 4]
16. Write short notes on :
(a) Holiday (b) Sightseeing (c) Mass Tourism (d) Silk Route. [2.5 x 4]
17. Explain the tourism activity in the ancient and medieval world. Explain seven wonders of the world tourism. [4 + 6]
18. Explain the contributions of Columbus and Vasco De Gama in tourism. Explain the rise of Nationalism in the context of Japan and China. [4 + 6]

**B.A./B.COM (HONS.)
[IN TOURISM & TRVEL MANAGEMENT)**

FUNDAMENTALS OF TOURISM MANAGEMENT
Paper-2 Semester-I
SUBJECT CODE - BATACOR02T

FULL MARKS – 50

TIME : 2 HOURS

Group – A

Answer Any 5 Questions (2X5)

17. Define Alternative Tourism.
18. What is ITDC ?
19. What is FHRAI ?
20. What is IATA ?
21. What is TAAI ?
22. What is IATO ?
23. What is UFTAA ?
24. What Tourism Area Cycle ?

Group – B

Answer Any 2 Questions (2X10)

25. Explain in brief the structure and components of Tourism Industry.
26. Explain in brief the features of TALC.
27. Explain in brief the Push and Pull Theory of Tourism.
28. Explain in brief the Mathieson and Wall Model/Leiper's Model of Tourism.
29. Explain in brief the Stanley Plog's Model of Destination Preferences.
30. Explain the major types of tourism destinations.

Group – C

Answer Any 2 Questions (2X10)

31. Explain in brief the role and functions of International Tourism Organisations. [4 + 6]
32. Write short notes on : [2.5 x 4]
(a) PATA (b) WTTC (c) National Tourism (d) IH&RA.
17. Explain in brief the role and functions of World Tourism & Travel Council (WTTC). [4 + 6]
18. Explain in brief the antiquity of travel. Explain in brief the relationship between the industrial revolution and travel. [4 + 6]
