2019/EVEN/BCMH–203 (A/B/C/D)/ (COAH/POMH/BTPH/FOEH)/348

TDC Even Semester Exam., 2019

COMMERCE

(Honours)

(2nd Semester)

Course No. : BCMH–203

Full Marks : 50
Pass Marks : 17

Time : 2 hours

The figures in the margin indicate full marks for the questions

Option—A students will answer BCMH–203 (A);
Option—B students will answer BCMH–203 (B);
Option—C students will answer BCMH–203 (C);
Option—D students will answer BCMH–203 (D)

OPTION—A

Course No. : BCMH–203 (A)

(CORPORATE ACCOUNTING—II)

Answer **four** questions, taking **one** from each Unit

UNIT—I

1. Following figures are extracted from the books of K. Bank Ltd. as on 31.03.2018 :

	₹ ('000)
Interest and discount received	4060
Interest paid on deposits	2404

	₹ ('000)
Capital	1000
Commission and exchange	180
Rent received	60
Profit on sale of investment	190
Salaries	210
Rent paid	108
Stationery	48
Postage	40
Audit fee	8
Depreciation on bank's properties	25
Director's fee	34
Preliminary expenses	10

Further Information :

(i) A customer to whom a sum of ₹ 5,00,000 has been advanced has become insolvent and 40% recovered from his estate

(ii) Provision for bad debts and doubtful debts necessary ₹ 1,00,000

(iii) Rebate on bill discounted as on 31.03.2017—₹ 10,000 and rebate on bill discounted as on 31.03.2018—₹ 15,000

(iv) Provide ₹ 7,00,000 for income tax

(v) The directors desire to declare 10% dividend

(vi) Write off all preliminary expenses

Prepare Profit & Loss A/c in accordance with law. 20

2. From the following information of M/s Bigfish Marine Insurance Co. Ltd., prepare Revenue A/c as per regulations of IRDA for the year ended 31.03.2018 : 20

	₹
Premiums received	18,75,000
Premiums outstanding on 31.03.2018	1,25,000
Premiums paid on reinsurance ceded	2,28,000
Claims paid	10,54,000
Estimated liability in respect of outstanding claims :	
On 01.04.2017	1,89,000
On 31.03.2018	2,25,000
Expenses of management (includes ₹ 45,000 serveyor's fee and ₹ 65,000 legal expenses paid for settlement of claims)	4,85,000
Interest and dividend (Gross)	1,65,250
Income tax on the above	49,575
Profit on sale of investments	46,000
Commission paid	1,94,000

Balance of fund on 01.04.2017 was ₹ 18,50,000 including additional reserve of ₹ 1,80,000. Additional reserve has to be maintained at 10% of net premium for the year.

UNIT—II

3. "Corporate Annual Reports are the best means of corporate external reporting." Examine the statement critically indicating the valuable set of information provided by Annual Reports relating to a company. 10

4. *(a)* Indicate the limitations of financial analysis. 6

(b) The following data relate to some important items of a company disclosing the development during the last 5 years :

(₹ in lakhs)

	2014–15	*2018–19*
Working capital	47	76
Plant and equipment	20	48
Long-term debts	14·5	28
Net tangible assets	56	100

Using the trend ratios, evaluate the change in financial position of the company. 4

UNIT—III

5. What are the approaches of valuation of human resources? How is human resource disclosed through financial statements? Are there any guidelines for disclosure of human resources in accounts in India? Discuss. 5+3+2=10

6. What is meant by accounting for price level changes? Why is it important? Discuss the characteristic features of Current Cost Accounting approach. 2+2+6=10

UNIT—IV

7. What are the principal sets of books maintained by a Municipality? Discuss the process of preparation of Financial Statement of a Municipality. 4+6=10

8. What are the unique features of a Cooperative form of business? Discuss the components and process of preparing financial statements of a Cooperative Society. 4+6=10

OPTION—B

Course No. : BCMH–203 (B)

(PRINCIPLE OF MANAGEMENT—II)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. What is meant by organization structure? Explain the essential features of a good organization structure. 3+7=10

2. Define the concept of line and staff. Explain the common problems in line and staff relationship in the organization. 4+6=10

UNIT—II

3. What do you mean by performance appraisal? Discuss the various steps involved in performance appraisal process. 2+8=10

4. *(a)* Distinguish between internal sources and external sources of recruitment.

(b) Write a note on training and development. 5+5=10

UNIT—III

5. Define leadership style. How will you secure effective leadership in the management of an organization? 2+8=10

6. Explain the importance and nature of direction. 5+5=10

UNIT—IV

7. What do you mean by decision-making? Discuss various techniques for decision-making. 3+7=10

8. Write notes on the following : 5+5=10

(a) Significance of ratio analysis

(b) Limitations of cash flow statement

UNIT—V

9. What do you mean by control? Explain the requirements of a good control system. 3+7=10

10. Write a note on social audit. 10

OPTION—C

Course No. : BCMH–203 (C)

(BANKING THEORY AND PRACTICE—II)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Define negotiable instrument. Discuss the features of negotiable instrument. 3+7=10

2. Explain the concepts of 'holder' and 'holder in due course'. Mention the rights enjoyed by a holder in due course. 5+5=10

UNIT—II

3. When is a cheque said to be crossed? Discuss the various types of crossing of cheque. 2+8=10

4. When is a negotiable instrument considered dishonoured? Explain the rule for giving notice of dishonour. When is notice of dishonour necessary? 4+3+3=10

UNIT—III

5. What are the main provisions of the Banking Regulation Act, 1949? Discuss elaborately. 10

6. Write a note on the forms of business of banking companies. 10

UNIT—IV

7. What is debit card? Discuss the advantages and disadvantages of debit card. 2+8=10

8. Explain briefly : 5+5=10

(a) Smart card

(b) Computerization of branches

UNIT—V

9. What is e-banking? Bring out the merits and demerits of e-banking. 2+8=10

10. What is RTGS? Discuss its features. 3+7=10

OPTION—D

Course No. : BCMH–203 (D)

(FUNDAMENTALS OF ENTREPRENEURSHIP)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Define EDP. How does EDP nurture entrepreneurial career? 3+7=10

2. Write a detailed note on the role of Entrepreneurial Development Programmes in growth of entrepreneurship in India. 10

UNIT—II

3. Explain in detail how the Government of India support for Innovation and Entrepreneurship Development in India. 10

4. Discuss the Prdhan Mantri Kaushal Vikas Yojana (PMKVY) and Atal Innovation Mission (AIM) in reference to entrepreneurship promotion in India. 10

UNIT—III

5. How can indigenous entrepreneurship in North-East India be promoted? What role Government can play in support of indigenous entrepreneurship in North-East India? 5+5=10

6. Write a detailed note on the challenges and opportunities of entrepreneurship development in North-East India. 10

UNIT—IV

7. Define opportunity. How does opportunity identification help an entrepreneur to start the venture? 3+7=10

8. Explain some driving factors which keep entrepreneurs like Laxmi Mittal and Jamshedjee Tata going when its really tough time. 5+5=10

UNIT—V

9. Define foreign exchange. Discuss the role of entrepreneurs in complementing and supplementing economic growth. 3+7=10

10. Explain the following : 5+5=10

(a) Export Promotion

(b) Import Substitution

★ ★ ★