

OP JINDAL UNIVERSITY

Mid Semester Examination, Oct-Nov 2023

B.Com 1st Semester [COM 23_101]



School of Management

Financial Accounting

Time: 2 Hrs.

Max. Marks: 50

Note: Section A : Answer any four out of five question. [04Q x 05marks]

Section B : Answer any three question out of Four [03Q x 10 marks]

M CO KL

Section A (20 marks)

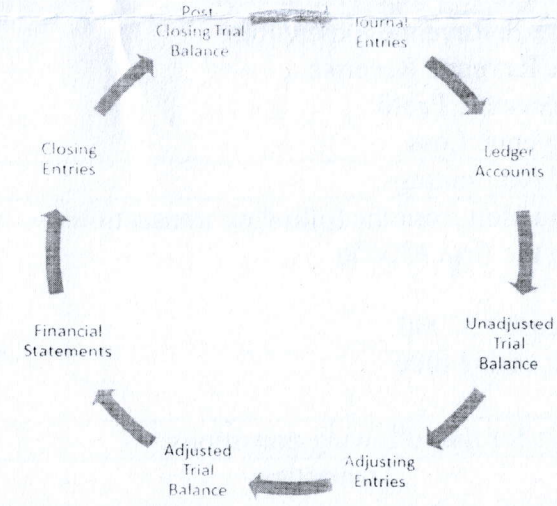
Answer any 4 questions [04 x 05 marks=20 marks]

1	a.	Discuss on Accounting Approaches.	5	CO1	KL1																	
	b.	Define the following terms– a. Capital Transactions & Revenue Transactions b. Capital Expenditure & Revenue Expenditure c. Capital Receipts & Revenue Receipts d. Capital Profit & Revenue Profit e. Capital Loss & Revenue Loss	5	CO1	KL1																	
	c.	Write the fundamentals of Accountings.	5	CO1	KL1																	
	d.	Prepare an Accounting Equation from the following transactions – 1. Invested Capital in the firm ₹30000 2. Paid wages ₹6000 3. Brought Plant for cash ₹50000 4. Purchase goods for cash ₹4000 5. Paid Salary ₹4000	5	CO2	KL2																	
	e.	Illustrate the journal entries for the following transitions:- <table border="1" data-bbox="268 1182 1189 1529"> <thead> <tr> <th>S. No</th> <th>Date</th> <th>Transactions</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1st April</td> <td>Mr. V and Mrs. V started business with Cash of ₹4,00,000 and ₹2,50,000</td> </tr> <tr> <td>2</td> <td>10th April</td> <td>Brought Office furniture of of ₹25000 for cash Bill No 2023/F/4</td> </tr> <tr> <td>3</td> <td>15th April</td> <td>January 10</td> </tr> <tr> <td>4</td> <td>20th April</td> <td>Brought goods from Mr. Bose on credit for ₹5000</td> </tr> <tr> <td>5</td> <td>30th April</td> <td>Salary of one receptionist @₹5000 per month and one officer @₹10000 per month. The salary for the current month payable to them.</td> </tr> </tbody> </table>	S. No	Date	Transactions	1	1 st April	Mr. V and Mrs. V started business with Cash of ₹4,00,000 and ₹2,50,000	2	10 th April	Brought Office furniture of of ₹25000 for cash Bill No 2023/F/4	3	15 th April	January 10	4	20 th April	Brought goods from Mr. Bose on credit for ₹5000	5	30 th April	Salary of one receptionist @₹5000 per month and one officer @₹10000 per month. The salary for the current month payable to them.	5	CO2
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Section B (30 marks)

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Explain any five Principles of Accounting.	10	CO1	KL2
	b.	Write the short notes on (Any Two)- a. Generally Accepted Accounting Principles (GAAP) b. International Financial Reporting Standards (IFRS) c. Types of accounts d. Bank Reconciliation Statement	10	CO2	KL1

c.	<p>Prepare the Cash book on the basis of following transactions in the book of Mr. Abhishek-</p> <table border="1" data-bbox="279 246 1189 660"> <thead> <tr> <th>S. No</th> <th>Date</th> <th>Transactions</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>January 1</td> <td>Opening cash balance was ₹3,800 and bank balance was ₹27,500</td> </tr> <tr> <td>2</td> <td>January 4</td> <td>Wages paid in cash ₹1500</td> </tr> <tr> <td>3</td> <td>January 5</td> <td>Received cheque of ₹19,800 for KBK enterprises after allowing discount of ₹200</td> </tr> <tr> <td>4</td> <td>January 7</td> <td>Paid to consultancy charges by cheque for ₹7,500</td> </tr> <tr> <td>5</td> <td>January 10</td> <td>Cash of ₹2,500 withdrawn form bank</td> </tr> <tr> <td>6</td> <td>January 12</td> <td>Received a cheque for ₹4,500 in full settlement of the account of Mr. X at a discount of 10% and deposited the same into the bank.</td> </tr> <tr> <td>7</td> <td>January 15</td> <td>X's Cheque returned dishonored by the bank.</td> </tr> </tbody> </table>	S. No	Date	Transactions	1	January 1	Opening cash balance was ₹3,800 and bank balance was ₹27,500	2	January 4	Wages paid in cash ₹1500	3	January 5	Received cheque of ₹19,800 for KBK enterprises after allowing discount of ₹200	4	January 7	Paid to consultancy charges by cheque for ₹7,500	5	January 10	Cash of ₹2,500 withdrawn form bank	6	January 12	Received a cheque for ₹4,500 in full settlement of the account of Mr. X at a discount of 10% and deposited the same into the bank.	7	January 15	X's Cheque returned dishonored by the bank.	10	CO2	KL2
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d.	<p>Describe the accounting cycle with specimen of each steps/phases of accounting cycles.</p> 	10	CO2	KL2																								

OP JINDAL UNIVERSITY

Mid Semester Examination, November -2023

B.COM 1st Semester [BCOM-23- 102]

School of Management

Business Law

Time: 2 Hrs.

Max. Marks: 50

Note:

M CO KL

Section A (20 marks)

Answer any 4 questions [04 x 05 marks=20 marks]

1	a.	Difference between Sale and Agreement to Sale	5	CO 2	KL 2
	b.	Explain with example Implied contract and Quasi contract	5	CO 1	KL 1
	c.	Difference between Contract and Agreement	5	CO 1	KL 1
	d.	Difference between Condition and Warranty	5	CO 2	KL 2
	e.	Explain right of buyers	5	CO 2	KL 2

Section B (30 marks)

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Define Contract. What are the essentials features of a valid contract	10	CO 2	KL 2
	b.	What do you mean by discharge of contract? Explain different modes of discharge of contract	10	CO 1	KL 1
	c.	Explain the rights of unpaid seller	10	CO 2	KL 2
	d.	What do you mean by breach of contract? Explain the remedies for breach of contract	10	CO 2	KL 2

OP JINDAL UNIVERSITY

Mid Semester Examination, October-2023

BCOM 1th Semester [B. Com-23 103]



School of Management

Business Mathematics

Time: 2 Hrs.

Max. Marks: 50

M CO KL

Section A (20 marks)

Answer any 4 questions [04 x 05 marks=20 marks]

1	a.	Solve the quadratic equation $2x^2 + x - 300 = 0$ using factorization.	5	I	II
	b.	For a student to clear an examination, he must score 55% marks. If he gets 120 and fails by 78 marks, what is the total marks for the examination?	5	II	III
	c.	A shopkeeper sells his goods at 30% loss & weight 350 gm instead of 380 gm. Find his profit or loss percentage?	5	II	III
	d.	If P: Q=3/8:1/2, Q: R=3/5:7/10, R:S=5/6:2/3, Find out P: Q=R:S	5	I	III
	e.	If $U = \{a, b, c, d, e, f\}$, $A = \{a, b, c\}$, $B = \{c, d, e, f\}$, $C = \{c, d, e\}$, find $(A \cap B) \cup (A \cap C)$.	5	I	III

Section B (30 marks)

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Salaries of Ravi and Sumit are in the ratio 2:3. If the salary of each is increased by Rs. 4000, the new ratio becomes 40:57. What is Sumit's salary?	10	I	II
	b.	Ram walks at a speed of 12 km/h. Today the day was very hot so walked at $\frac{5}{6}$ of his average speed. He arrived his school 10 minutes late. Find the usual time he takes to cover the distance between his school and home?	10	I	II
	c.	A sum of money is to be distributed among A, B, C, D in the proportion of 5:2: 4: 3. If C gets Rs. 1000 more than D, what is B's share?	10	II	III
	d.	X, Y, Z separately can complete a work in 10, 20, 30 days respectively. They start working together, after 4 days X left, the work after 2 days Y also leaves the work. The remaining work is done by Z. In how many days will be the work be completed.	10	II	III

Course Code: BCOM-23-104

OP JINDAL UNIVERSITY

Mid Semester Examination, November-2023

B.Com.(H) 1st Semester [Program Code: 02UG020]

Bachelor of Commerce (H)

Business Communication & Correspondence

Time: 2 Hrs.

Max. Marks: 50

Note:

M CO KL

Section A (20 marks)

Answer any 4 questions [04 x 05 marks=20 marks]

1	a.	Define Communication with its process. Explain its components with a diagram.	5	CO1	KL1
	b.	Write a note on 'Channel of Communication'. Why 'Feedback' is important in the process of Communication?	5	CO1	KL1
	c.	What are the various types of Verbal Communication?	5	CO1	KL1
	d.	What are the merits and demerits of Oral and Written Communication?	5	CO1	KL1
	e.	Why is it necessary to circulate the 'Agenda' well in time to all those who have a right to attend a meeting?	5	CO2	KL2

Section B (30 marks)

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	What are the various types of Barriers to Communication? Explain in detail.	10	CO1	KL1
	b.	Explain Non-Verbal Communication with its types in detail with examples.	10	CO1	KL1
	c.	Describe the principles of effective communication with reference to 7 C's.	10	CO1	KL1
	d.	Imagine that you are the Secretary of the Staff Association of your organization. Write a Notice giving the Agenda of the First Business Meeting of the General Body, convened to elect the Office Bearers.	10	CO2	KL2

OP JINDAL UNIVERSITY

Mid Semester Examination, October-2023

B Com 1st Semester [Course code: BCOM-23-105]

School of Management

Indian Knowledge System

Time: 2 Hrs.

Max. Marks: 50

Note: Answer all parts of a question in one place.

Section A (20 marks)

Answer any 4 questions केवल 4 प्रश्नों के उत्तर दीजिए [04 x 05 marks = 20 marks]

Sl.	Part	Question	M	CO	KL
1	a.	According to Indian Knowledge System भारतीय ज्ञान पद्धति के अनुसार – How many Vedas are there and what are those वेद कितने हैं और वे कौन-कौन से हैं? How many Vidyas and Kalas are there कितनी विद्याएँ और कलाएँ हैं?	5	1	1
	b.	According to the research works done on Indian Knowledge System भारतीय ज्ञान प्रणाली पर किये गये शोध कार्यों के अनुसार – How old is Veda? वेद की उम्र कितनी है? When was Bible compiled? बाइबिल कब संकलित की गई थी? When was the Quran compiled? कुरान कब संकलित किया गया था? What was the length of Ram Setu? राम सेतु की लंबाई कितनी थी? What was the knowledge source for Veda? वेदों का ज्ञान स्रोत क्या था?	5	1	1
	c.	Give two examples from Ramayan, where a character exhibited loyalty and integrity. Justify your answers. रामायण से दो उदाहरण दीजिए, जहां एक पात्र ने निष्ठा और सत्यनिष्ठा का प्रदर्शन किया। अपने उत्तरों का औचित्य सिद्ध करें।	5	2	2
	d.	Give two examples from Ramayan how Sri Ram assessed the strengths and weaknesses of Lankesh Ravana. रामायण से दो उदाहरण दीजिए कि कैसे श्री राम ने लंकेश रावण की शक्तियों और कमजोरियों का आकलन किया।	5	2	2
	e.	Give examples from both Ramayana and Mahabharata about the rejection of ethical advices by unethical people. अनैतिक लोगों द्वारा नैतिक सलाह को अस्वीकार करने के बारे में रामायण और महाभारत दोनों से उदाहरण दीजिए।	5	2	2

Section B (30 marks)

Answer any 3 questions केवल 3 प्रश्नों के उत्तर दीजिए [03 x 10 marks=30 marks]

Sl.	Part	Question	M	CO	KL
2	a.	Give examples of multi-skilled characters from Mahabharata. Justify your answers. महाभारत के बहुकुशल पात्रों के उदाहरण दीजिए। अपने उत्तरों का औचित्य सिद्ध करें।	10	2	2
	b.	Give examples of giving words or keeping promises from both Ramayana and Mahabharata. रामायण और महाभारत से वचन देने या वचन निभाने के उदाहरण दीजिए।	10	2	2
	c.	Read the short story and explain thereof what to learn (or not to learn) – ----- (in English) ----- The Final Journey This is the story of the Pandavas walking up to the top of Mount Meru at the very end, in a bid to ascend to heaven in their mortal forms. The five of them begin at the foot of the hill, but after a few leagues,	10	3	2

Draupadi drops to her knees and to her death. After her, Sahadeva falls, then Nakula, and then Bhima. Yudhishtir alone reaches the top of the mountain, accompanied by a dog.

The reasons for which the four brothers and the wife fail to make it to the top are given by Yudhishtir himself. Draupadi's great sin was to love her one husband (Arjuna) more than the others. Sahadeva, Nakula and Arjuna were vain about one thing or the other – intelligence, beauty and valour respectively – whereas Bhima was consumed by gluttony and greed throughout his life.

I cannot but wonder if this was just Yudhishtir's way of rationalizing his own virtuous nature relative to his brothers'. It could be that none of the others simply had the unwavering desire to ascend to heaven in their mortal bodies that seemed to consume Yudhishtir in this story. Perhaps it is this desire that carried him forth.

Seen this way, Yudhishtir is guilty of vanity as well, just like his brothers. Just that his vanity is about how virtuous a man he is, and how naturally deserving he is of being a 'god among men'. I find it strange that vanity for one thing (beauty, valour and intelligence) is deemed to be bad whereas vanity for virtue (i.e. a man thinking of himself as inherently 'better' than others) is shown to be good.

If I could rewrite the story, therefore, I would make it so that when Yudhishtir scales the mountain and gets to the top, he finds nothing. No heaven. No golden chariots welcoming him. No heaven gates opening. Nothing. He just goes to the top, realizes that his vanity was no different to that of Arjuna's, and falls to his death just like his brothers and wife.

After all, that was what must have really happened.

----- (in Hindi) -----

अंतिम यात्रा

यह पांडवों की कहानी है जो अपने नश्वर रूपों में स्वर्ग में चढ़ने के लिए अंत में मेरु पर्वत की चोटी तक जाते हैं।

उनमें से पांच पहाड़ी की तलहटी से शुरू होते हैं, लेकिन कुछ लीग के बाद, द्रौपदी अपने घुटनों पर गिर जाती है और उसकी मृत्यु हो जाती है। उसके बाद, सहदेव गिरता है, फिर नकुल, और फिर भीम। युधिष्ठिर अकेले ही एक कुत्ते के साथ पर्वत की चोटी पर पहुंचते हैं।

चारों भाई और पत्नी किन कारणों से शीर्ष पर पहुंचने में असफल रहते हैं, इसके कारण युधिष्ठिर ने स्वयं बताए हैं। द्रौपदी का सबसे बड़ा पाप अपने एक पति (अर्जुन) को दूसरों से अधिक प्यार करना था। सहदेव, नकुल और अर्जुन किसी न किसी चीज के बारे में व्यर्थ थे – क्रमशः बुद्धि, सुंदरता और वीरता – जबकि भीम जीवन भर लोलुपता और लालच में भस्म हो गए।

मुझे आश्चर्य नहीं हो रहा है कि क्या यह सिर्फ युधिष्ठिर का अपने भाइयों के सापेक्ष अपने स्वयं के सदाचारी स्वभाव को तर्कसंगत बनाने का तरीका था। यह हो सकता है कि दूसरों में से किसी को भी अपने नश्वर शरीरों में स्वर्ग में चढ़ने की अटूट इच्छा नहीं थी जो इस कहानी में युधिष्ठिर को भस्म करने के लिए प्रतीत होती थी। शायद यही वह इच्छा है जो उसे आगे ले गई।

इस तरह से देखा जाए तो युधिष्ठिर भी अपने भाइयों की तरह घमंड के दोषी हैं। बस उसका घमंड इस

बारे में है कि वह कितना गुणी व्यक्ति है, और वह स्वाभाविक रूप से 'मनुष्यों के बीच भगवान' होने का हकदार है। मुझे यह अजीब लगता है कि एक चीज (सौंदर्य, वीरता और बुद्धि) के लिए घमंड को बुरा माना जाता है जबकि पुण्य के लिए घमंड (यानी एक आदमी जो खुद को दूसरों की तुलना में स्वाभाविक रूप से 'बेहतर' समझता है) को अच्छा दिखाया जाता है।

यदि मैं कहानी को फिर से लिख सकता हूँ, तो मैं इसे इस तरह बनाऊंगा कि जब युधिष्ठिर पर्वत पर चढ़ते हैं और शीर्ष पर पहुंचते हैं, तो उन्हें कुछ भी नहीं मिलता है। कोई स्वर्ग नहीं। उनका स्वागत करने वाला कोई स्वर्ण रथ नहीं। कोई स्वर्ग द्वार नहीं खुलता। कुछ नहीं। वह बस शीर्ष पर जाता है, महसूस करता है कि उसका घमंड अर्जुन से अलग नहीं था, और अपने भाइयों और पत्नी की तरह ही उसकी मृत्यु हो जाती है।

आखिरकार, यह वही था जो वास्तव में हुआ होगा।

51 Lesser Known Tales from the Mahabharata – By Sharath Komarraju [Source: sharathkomarraju.com]

d. Read the short story and explain thereof what to learn (or not to learn) –

----- (in English) -----

Barbarika

It is often said about the Kurukshetra War that the most powerful warrior of those times did not fight in it. Krishna is the person being referred to here, but there is another warrior who did not fight in the war who can claim to the title of 'the most powerful warrior of all'. His name is Barbarika.

He is the son of Ghatotkacha, so by rights, he would have been on the side of the Pandavas. But before he sets out to take part in the war, Barbarika promises his mother (yes, another promise) that he will fight on whichever side is weaker of the two.

Barbarika's power came from three divine arrows. When he shot the first arrow, it marked all the objects that ought to be destroyed. The second arrow marked all the objects that ought to be kept safe. The third arrow destroyed all the objects marked by the first and spared all the objects marked by the second.

Right about this time, Krishna was asking each great maharathi about how long it would take them to finish the war. Bhishma said twenty days. Arjuna said twenty eight. Karna said it would take him twenty-four days, while Dronacharya said it would take twenty five.

When Krishna asked young Barbarika how long he would take to finish the war, the hero said, 'No more than a minute.'

Such extreme power – no matter which side held it – was not safe for the world, decided Krishna. He told the boy that the promise he gave to his mother was a vague one, because who could decide which of the two armies was weaker? Yes, the numbers suggested that the Kauravas were stronger, but the Pandavas had the power of the Gods on their side, and of course, they had Krishna too. So, while quantitatively the Kaurava side was stronger, one could argue that the Pandavas were stronger qualitatively.

10

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2

Barbarika found himself confused by Krishna's words, and in order not to run the risk of inadvertently breaking his promise to his mother, decided to sit by the sidelines and watch.

This is not the only occurrence of a hero being dissuaded from using his most powerful weapons. Dronacharya is said to own the Brahmandastra, which he does not use for the sake of the world's well-being. The same could be said about Pashupatastra, to obtain which Arjuna commits severe austerities only to keep it unused in his quiver.

----- (in Hindi) -----

बर्बरीक

कुरुक्षेत्र युद्ध के बारे में अक्सर कहा जाता है कि उस समय का सबसे शक्तिशाली योद्धा इसमें नहीं लड़ा था। कृष्ण वह व्यक्ति हैं जिन्हें यहां संदर्भित किया जा रहा है, लेकिन एक और योद्धा है जो युद्ध में नहीं लड़ा था जो 'सभी के सबसे शक्तिशाली योद्धा' की उपाधि का दावा कर सकता है। उसका नाम बर्बरीका है।

वह घटोत्कच का पुत्र है, इसलिए अधिकारों से वह पांडवों के पक्ष में होता। लेकिन युद्ध में भाग लेने के लिए निकलने से पहले, बर्बरीका अपनी मां (हां, एक और वादा) से वादा करता है कि वह दोनों में से जो भी पक्ष कमजोर होगा, वह लड़ेगा।

बर्बरीक की शक्ति तीन दिव्य बाणों से आई थी। जब उसने पहला तीर मारा, तो उसने उन सभी वस्तुओं को चिह्नित किया जिन्हें नष्ट किया जाना चाहिए। दूसरे तीर ने उन सभी वस्तुओं को चिह्नित किया जिन्हें सुरक्षित रखा जाना चाहिए। तीसरे तीर ने पहले द्वारा चिह्नित सभी वस्तुओं को नष्ट कर दिया और दूसरे द्वारा चिह्नित सभी वस्तुओं को छोड़ दिया।

इस समय के बारे में, कृष्ण प्रत्येक महान महारथी से पूछ रहे थे कि उन्हें युद्ध समाप्त करने में कितना समय लगेगा। भीष्म ने कहा बीस दिन। अर्जुन ने कहा अट्ठाईस। कर्ण ने कहा कि उसे चौबीस दिन लगेंगे, जबकि द्रोणाचार्य ने कहा कि इसमें पच्चीस दिन लगेंगे।

जब कृष्ण ने युवा बर्बरीक से पूछा कि उन्हें युद्ध समाप्त करने में कितना समय लगेगा, तो नायक ने कहा, 'एक मिनट से अधिक नहीं।'

ऐसी चरम शक्ति - चाहे वह किसी भी पक्ष में हो - दुनिया के लिए सुरक्षित नहीं थी, कृष्ण ने फैसला किया। उसने लड़के से कहा कि उसने अपनी माँ को जो वादा दिया था वह एक अस्पष्ट था, क्योंकि कौन तय कर सकता था कि दोनों सेनाओं में से कौन कमजोर था? हाँ, संख्याओं ने सुझाव दिया कि कौरव मजबूत थे, लेकिन पांडवों के पक्ष में देवताओं की शक्ति थी, और निश्चित रूप से, उनके पास कृष्ण भी थे। इसलिए जबकि मात्रात्मक रूप से कौरव पक्ष मजबूत था, कोई यह तर्क दे सकता है कि पांडव गुणात्मक रूप से मजबूत थे।

बर्बरीका ने कृष्ण के शब्दों से खुद को भ्रमित पाया, और अनजाने में अपनी मां से अपना वादा तोड़ने का जोखिम न उठाने के लिए, किनारे बैठकर देखने का फैसला किया।

यह एकमात्र घटना नहीं है जब एक नायक को अपने सबसे शक्तिशाली हथियारों का उपयोग करने से मना किया गया हो। द्रोणाचार्य के बारे में कहा जाता है कि वह ब्रह्माण्डास्त्र के मालिक हैं, जिसका उपयोग वे दुनिया की भलाई के लिए नहीं करते हैं। यही बात पाशुपतास्त्र के बारे में भी कही जा सकती है, जिसे प्राप्त करने के लिए अर्जुन घोर तपस्या करता है और उसे अपने तरकश में अप्रयुक्त रखने के लिए ही करता है।