

OP JINDAL UNIVERSITY, RAIGARH (C.G.)
END SEMESTER EXAMINATION(BACKLOG), JANUARY 2024



Program Name: B.COM (H)

Program Code: 02UG010

Time: 3 Hrs

Semester: 2nd

Max. Marks: 100

Course Code: COM-B-204

Course Name: Investment management-I

Answer any one question from each section

		M	CO	KL	
Section A (20 marks)					
1	a.	An investor invests 70% of her wealth in a risky asset with an expected rate of return of 15% and a variance of 5%, and she puts 30% in a Treasury bill that pays 5%. Calculate her portfolio's expected rate of return and standard deviation respectively.	10	1	1
	b.	What is the theory of arbitrage pricing? Describe the French single, multiple, and FAMA models.	10	1	1
OR					
2	a.	EMH definition and kinds. What are the restrictions and effects of EMH?	10	1	1
	b.	What are SML and CML?	10	1	1
Section B (20 marks)					
3	a.	What are the types of multiple measures of return?	10	2	1
	b.	What standard techniques for measuring investment risk management are there?	10	3	3
OR					
4	a.	Describe risk. Describe the fundamental distinction between systematic and unsystematic risk.	10	3	3
	b.	<p>Consider three companies (A, B, and C) and their investment options. The expected rates of return, standard deviations, variances, and coefficients of variation are provided as follows:</p> <p>Company A: Expected Rate: 10% Standard Deviation: 8% Variance: 0.64% Coefficient of Variation: 0.8</p> <p>Company B: Expected Rate: 12% Standard Deviation: 10% Variance: 1% Coefficient of Variation: 0.83</p> <p>Company C: Expected Rate: 15% Standard Deviation: 12% Variance: 1.44% Coefficient of Variation: 0.8</p> <p>Based on these metrics, determine which company is the best for investment in terms of risk and return.</p>	10	3	3

Section C (20 marks)																																			
5	a.	What is the geometric average return over 1 year if the quarterly returns are 8%, 9%, 5%, and 12%?	10	3	5																														
	b.	<table border="1"> <thead> <tr> <th>State of the economy</th> <th>Probability</th> <th>Return on Stock A (%)</th> <th>Return on Stock B (%)</th> <th>Return on Portfolio (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.2</td> <td>15</td> <td>-5</td> <td>5</td> </tr> <tr> <td>2</td> <td>0.2</td> <td>-5</td> <td>15</td> <td>5</td> </tr> <tr> <td>3</td> <td>0.2</td> <td>5</td> <td>25</td> <td>15</td> </tr> <tr> <td>4</td> <td>0.2</td> <td>35</td> <td>5</td> <td>20</td> </tr> <tr> <td>5</td> <td>0.2</td> <td>25</td> <td>35</td> <td>30</td> </tr> </tbody> </table> <p>Find expected return & standard deviation, find out which stock is good to invest?</p>	State of the economy	Probability	Return on Stock A (%)	Return on Stock B (%)	Return on Portfolio (%)	1	0.2	15	-5	5	2	0.2	-5	15	5	3	0.2	5	25	15	4	0.2	35	5	20	5	0.2	25	35	30	10	3	5
State of the economy	Probability	Return on Stock A (%)	Return on Stock B (%)	Return on Portfolio (%)																															
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4	0.2	35	5	20																															
5	0.2	25	35	30																															
OR																																			
6	a.	<p>Actual Risky Rate of Return = r_p Expected rate of return on risky portfolio P = $E(r_p)$ Standard deviation of P = σ_p In Example: $E(r_p) = 15\%$, $\sigma_p = 22\%$ and $r_f = 7\%$ Risk premium = 8%</p> <p>Case 1: All funds in P Case 2: All funds in risk free Case 3: Moderate investment in each Plot graph and find out sharpe ratio?</p>	10	3	3																														
	b.	What do the terms "Markowitz model," "efficient frontier," "portfolio optimisation," and "optimal portfolio with a risk-free asset" mean?	10	1	3																														
Section D (20 marks)																																			
7	a.	What is Value at Risk, risk aversion, Sharpe ratio?	10	1	1																														
	b.	<p>What is effective annual return? Consider a nominal rate of 12%. Let us calculate the effective annual rate when the compounding is done annually, semi-annually, quarterly, monthly, weekly, daily, and continuously compounded.</p>	10	3	3																														
OR																																			
8	a.	An investor has \$ 10,000, which he can invest in a financial instrument A, which has an annual rate of 10% compounded semi-annually, or he could invest in a financial instrument B, which has an annual rate of 8% compounded monthly. We need to find which financial instrument is better for the investor and why?	10	3	3																														
	b.	If five students took an exam and their scores were 60%, 70%, 80%, 90%, and 100%, the arithmetic class average would be 80%. Calculate the geometric average if returns are 90%, 10%, 20%, 30%, and -90%.	10	3	3																														
Section E (20 marks)																																			
9	a.	CAPM is what, explain it's formula and roles. What is beta and beta values?	10	3	3																														
	b.	Suppose if an individual bought a stock which paid dividends of \$50 and its price reached \$170 from the initial price of \$140 at which it was bought a year ago. How, we can calculate the HPR?	10	3	3																														
OR																																			
10	a.	What is Annualize Rate of Return? An investor purchase 100 shares at a price of \$15 per share and he received a dividend of \$2 per share every year and after 5 years sell them at a price of \$45. Now, we have to calculate the annualized return for the investor & rate of return?	10	3	3																														
	b.	What are risk and its various forms?	10	1	1																														

OP JINDAL UNIVERSITY, RAIGARH**END SEMESTER EXAMINATION, DECEMBER-2023****B.Com. 2nd Semester [02UG020]****ENVIRONMENTAL SCIENCE****Time: 3 Hrs.****Max. Marks: 100**

Answer any one question from each unit

All questions carry equal marks

M CO KL**Unit-I (20 marks)**

1	a.	Elaborate one Institution or Organization involved in Environment protection and management. Discuss its important activities and achievements.	10	3	2
	b.	Define Ecosystem. Elaborate its components & classification (with suitable examples).	10	1	1

OR

2	a.	Elaborate one Environmental Activist that contributed significantly towards Environmental Issues. Discuss brief history and achievements.	10	3	2
	b.	Discuss the importance of Environmental Studies and the need of public awareness about the environment.	10	3	2

Unit-II (20 marks)

3	a.	What do you mean by Natural Resources? Discuss the classifications & problems related with natural resources.	10	1	2
	b.	Discuss the importance, issues & solutions related with Water Resource.	10	3	2

OR

4	a.	Explain the importance of Forest resource. Discuss the issues and solutions related to it.	10	3	2
	b.	Define Energy Resource. Explain renewable and non-renewable energy resources using one example of each with advantages and disadvantages.	10	1	2

Unit-III (20 marks)

5	a.	How does Energy flows in an ecosystem? Elaborate using an energy flow model.	10	2	2
	b.	What do you mean by Ecological Succession? Explain the types and stages involved.	10	2	2

OR

6	a.	Write short notes on: • Pyramid of Biomass (give example) • Productivity and its types	10	2	1
	b.	Explain In-Situ & Ex-Situ techniques of biodiversity conservation. Write their advantages and dis-advantages.	10	2	2

Unit-IV (20 marks)					
7	a.	Define Atmosphere. Describe the vertical Structure.	8	3	1
	b.	Write self-explanatory notes on any two : <ul style="list-style-type: none"> • Green House Effect and its importance • Ozone layer Depletion, cause and solutions • Eutrophication, causes and effects • Tertiary stage of waste-water treatment 	12	3	2
OR					
8	a.	Define Soil Pollution, Discuss the various categories of soil pollutants and their effect on environment and health.	8	3	1
	b.	Differentiate between (any two): <ul style="list-style-type: none"> • Primary and Secondary air pollutants. • BOD & COD • Preventive and Reactive Pollution Control Approach 	12	3	2
UNIT-V (20 marks)					
9	a.	Define Sustainable Development . What are the elements of sustainability? Discuss Healthy Community Model and its important features.	8	4	1
	b.	Write short notes on: <ul style="list-style-type: none"> • Consequences of Population Explosion • Sanitary landfilling technique. 	12	3	2
OR					
10	a.	Define Solid Waste Management? Discuss the objectives and strategy involved in SWM.	8	4	2
	b.	Write short notes on: <ul style="list-style-type: none"> • Features of Indicators of sustainability • Impact of Solid Waste 	12	4	2

OP JINDAL UNIVERSITY, RAIGARH

BACKLOG END SEMESTER EXAMINATION, JANUARY-2024

BCOM 2ND Semester [02UG010]**BUSINESS ECONOMICS**

Time: 3 Hrs.

Max. Marks: 100

Note: Answer any one question from each unit

All questions carry equal marks

M CO KL

Unit-I (20 marks)

1	a.	Explain the conditions of consumer's equilibrium with the help of indifference curve analysis.	10	CO1	K2
	b.	A consumer buys 20 units of a good at Rs 10 per unit. The price elasticity of demand for this good is (-) 1. Calculate the quantity demanded by the consumer, when price falls to Rs 8 per unit. Explain different degrees of price elasticity as well.	10	CO1	K1

OR

2	a.	What do you understand by Law of Demand? Write the difference between Change in Quantity Demanded and Change in Demand.	10	CO1	K2
	b.	A firm sells 1000 units of a product at a price of Rs 10 per unit. Its elasticity is 3. How many units will the firm be able to sell if the price falls to Rs 7.5 per unit.	10	CO1	K2

Unit-II (20 marks)

3	a.	Explain the Law of variable proportion. Use Diagram.	10	CO2	K3
	b.	Explain the Law of Returns to scale. Use Diagram	10	CO2	K2

OR

4	a.	Define economies of scale, Explain with the help of examples Internal and External Economies.	10	CO2	K3
	b.	Define cost. Distinguish between fixed and variable costs with the help of examples.	10	CO2	K3

Unit-III (20 marks)

5	a.	Explain Producer Equilibrium by using MR and MC approach.	10	CO3	K3
	b.	What are different characteristics of perfect competition. Explain with the help of examples.	10	CO3	K2

OR

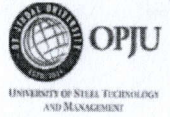
6	a.	Distinguish between Monopolistic and Perfect competition.	10	CO3	K4
	b.	Explain the process of price determination in perfect competition.	10	CO3	K4

Unit-IV (20 marks)

7	a.	What do you understand by Monopoly. Explain its different characteristics.	10	CO3	K4
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	b.	“Selling cost is not relevant in all Market forms” Do you agree. Justify your answers.	10	CO3	K4
OR					
8	a.	“In a monopoly the seller is a king of the market” Explain the statement with the help of example.	10	CO4	K4
	b.	Explain the implications of “Barriers to entry of new firms” in Monopoly.	10	CO4	K4
UNIT- V (20 marks)					
9	a.	What do you understand by Monopolistic market. Explain its different characteristics.	10	CO5	K4
	b.	Explain different types of oligopoly markets.	10	CO5	K4
OR					
10	a.	What do you understand by price ceiling and price floor.	10	CO5	K4
	b.	“A monopolistic is a partial price marker.” Do you agree with this statement. Justify your Answer with examples.	10	CO5	K4

OP JINDAL UNIVERSITY, RAIGARH (C.G.)



END SEMESTER EXAMINATION(Backlog), JANUARY 2024

Program Name: **B.Com.** Program Code:02UG020 Time:3 Hrs
 Semester: **2nd** Max. Marks: 100
 Course Code: **B.Com 203** Course Name: **Business Statistics**

Answer any one question from each section

All questions carry equal marks

Section A (Unit-I) (20 marks)

		M	CO	KL		
1	a.	List the method of data collection. How would you differentiate between primary and secondary data?		10	CO1	K2
	b.	What is statistics? How it is significant in business		10	CO1	K3

OR

2	a.	What do you mean by descriptive statistics? How it is different from inferential statistics?		10	CO1	K2
	b.	Draw a Histogram and frequency polygon to represent the following data: Mid Value (X) : 115 125 135 145 155 165 Frequency (f) : 3 6 8 7 4 2		10	CO1	K3

Section B (Unit-II) (20 marks)

3	a.	The mean of the following frequency distribution is 50. But the frequencies f1 and f2 in classes 20-40 and 60-80 are missing. Find the missing frequencies. Class: 0-20 20-40 40-60 60-80 80-100 Total Frequency: 17 f1 32 f2 19 120		10	CO2	K3
	b.	Fifty students took up a test. The result of those who passed the test is given below: Marks : 4 5 6 7 8 9 No. of students: 8 10 9 6 4 3 If the average for all 50 students was 5.16 marks, find the average of those who failed		10	CO2	K3

OR

4	a.	An incomplete distribution is given below Class : 0-10 10-20 20-30 30-40 40-50 50-60 60-70 TOTAL Frequency: 10 20 ? 40 ? 25 15 170 Find the missing frequencies if median value is 35.		10	CO2	K3																			
	b.	Find the missing Information from the following: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th></th> <th style="text-align: center;">Group1</th> <th style="text-align: center;">Group2</th> <th style="text-align: center;">Group3</th> <th style="text-align: center;">Combined</th> </tr> </thead> <tbody> <tr> <td>Number</td> <td style="text-align: center;">50</td> <td style="text-align: center;">?</td> <td style="text-align: center;">90</td> <td style="text-align: center;">200</td> </tr> <tr> <td>SD</td> <td style="text-align: center;">6</td> <td style="text-align: center;">7</td> <td style="text-align: center;">?</td> <td style="text-align: center;">7.746</td> </tr> <tr> <td>Mean</td> <td style="text-align: center;">113</td> <td style="text-align: center;">?</td> <td style="text-align: center;">115</td> <td style="text-align: center;">116</td> </tr> </tbody> </table>			Group1	Group2	Group3	Combined	Number	50	?	90	200	SD	6	7	?	7.746	Mean	113	?	115	116	10	CO2
	Group1	Group2	Group3	Combined																					
Number	50	?	90	200																					
SD	6	7	?	7.746																					
Mean	113	?	115	116																					

Section C (Unit-III) (20 marks)

5	a.	From following information find the correlation coefficient between advertisement expenses and sales volume using Karl Pearson's coefficient of correlation method.		10	CO3	K3
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OP JINDAL UNIVERSITY, RAIGARH

END SEMESTER BACK LOG EXAMINATION, DECEMBER-2023

BCOM 2nd Semester

Corporate Accounting [COM-B-202]

Time: 3 Hrs.

Max. Marks: 100

Note:

Answer any one question from each unit

All questions carry equal marks

M CO KL

Unit-I (20 marks)

1	a.	Distinguish between right shares issue and bonus shares issue.	10	CO 1	KL 1
	b.	What is buy back of shares? In what circumstances it is done by a company. Explain the provision of buy back	10	CO 1	KL 2

OR

2	a.	Write the journal entries of forfeiture and reissue of shares.	10	CO 1	KL 1
	b.	Lion Ltd. issued for public subscription 20000 equity shares of Rs. 10 each at par payable Rs. 2 per share on application, Rs. 3 per share on allotment and the balance in two calls of equal amount. Applications were received for 30000 shares. The shares were allotted pro-rata to the applicants for 24000 shares, the remaining applications being rejected. Money overpaid on application was utilized towards sum due on allotment. All money due were received except that a shareholder named Bimla to whom 1000 shares were allotted failed to pay both the calls. These shares were forfeited and subsequently re-issued to Prem at Rs. 11 per share as fully paid up. Show journal entries in the book of company	10	CO 1	KL 2

Unit-II (20 marks)

3	a.	Draw a Balance Sheet of a company as per schedule VI of the companies act 2013.	10	CO 2	KL 2
	b.	Give a brief explanation of current liabilities as per schedule III of the Companies act 2013.	10	CO 2	KL 2

OR

4	a.	Give a brief explanation of dividends as per schedule III of the Companies act 2013.	10	CO 2	KL 3
	b.	Draw a Performa of Profit and loss statement of a company along with its contents according to schedule III of the Companies act 2013.	10	CO 2	KL 2

Unit-III (20 marks)

5	a.	Explain the need of valuation of shares.	10	CO 3	KL 1
	b.	Explain the methods of valuation of shares	10	CO 3	KL 2

OR

6	a.	Explain different methods of valuation of goodwill	10	CO	KL
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				3	3
	b.	The profit of last four year are Rs 12000, Rs 18000, Rs 20000, Rs 10000. Calculate the value of goodwill based on 3 years purchase of average profit of last four years	10	CO 3	KL 2

Unit-IV (20 marks)

7	a.	Distinguish between purchase and pooling method of amalgamation	10	CO 4	KL 1
	b.	Explain the meaning and types of amalgamation	10	CO 4	KL 3

OR

8	a.	Pass the journal entries in the book of transferor company under purchase method of amalgamation	10	CO 4	KL 2
	b.	Pass the journal entries in the book of transferee and transferor company under pooling interest method of amalgamation.	10	CO 4	KL 3

UNIT-V (20 marks)

9	a.	Difference between Holding company and Subsidiary company	10	CO 5	KL 1
	b.	What is Consolidated balance sheet and How it is prepared.	10	CO 5	KL 2

OR

10	a.	What is cash flow statement. Prepare the format of cash flow statement	10	CO 5	KL 3																																									
	b.	<p>From the following balance sheet of V Ltd. Prepare Cash flow Statement</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Liabilities</th> <th>2012</th> <th>2013</th> <th>Asset</th> <th>2012</th> <th>2013</th> </tr> </thead> <tbody> <tr> <td>Equity Share capital</td> <td>200000</td> <td>250000</td> <td>Goodwill</td> <td>30000</td> <td>20000</td> </tr> <tr> <td>12% Preference share</td> <td>50000</td> <td>40000</td> <td>Building</td> <td>1000000</td> <td>80000</td> </tr> <tr> <td>General Reserve</td> <td>35000</td> <td>55000</td> <td>Plant</td> <td>40000</td> <td>70000</td> </tr> <tr> <td>P& L account</td> <td>15000</td> <td>17000</td> <td>debtors</td> <td>120000</td> <td>160000</td> </tr> <tr> <td>Creditor</td> <td>23000</td> <td>5000</td> <td>Stock</td> <td>18000</td> <td>20000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Cash</td> <td>15000</td> <td>17000</td> </tr> </tbody> </table> <p>Depreciation charge on Plant was Rs 30000 and on building Rs 50000</p>	Liabilities	2012	2013	Asset	2012	2013	Equity Share capital	200000	250000	Goodwill	30000	20000	12% Preference share	50000	40000	Building	1000000	80000	General Reserve	35000	55000	Plant	40000	70000	P& L account	15000	17000	debtors	120000	160000	Creditor	23000	5000	Stock	18000	20000				Cash	15000	17000	10	CO 5
Liabilities	2012	2013	Asset	2012	2013																																									
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Course Code: 02UG020

O P JINDAL UNIVERSITY**END SEMESTER BACK LOG EXAMINATION, DECEMBER-2023****BCOM 2nd Semester****Cost and Management Accounting- I [BCOM-201]****Time: 3 Hrs.****Max. Marks: 100**

Answer any one question from each unit

All questions carry equal marks

M CO KL**Unit-I (20 marks)**

1	a.	Define management accounting. Explain functions of management accounting	10	1	1
	b.	Explain different elements of cost	10	1	2

OR

2	a.	Define cost accounting. Explain scope of cost accounting	10	1	1
	b.	Explain importance of cost accounting	10	1	2

Unit-II

3	a.	Calculate Reorder level, maximum level, minimum level and average level from the following information. Reorder Quantity=1500 Units Reorder Period= 4 to 6 weeks Maximum Consumption=400 Units per week Normal Consumption=300 Units per week Minimum Consumption=250 Units per week	10	2	3
	b.	The average annual consumption of a material is 18,250 units at a price of 36.50 per unit. The storage cost is 20% on inventory and the cost of placing an order is 50. How much quantity is to be purchased at a time?	10	2	3

OR

4	a.	The following information regarding coal is obtained from the stores records of a factory 2023 April 1 Opening stock 200 tons 2 april Issued on requisition No 273 57 tons 4 April Issued on requisition No 285 83 tons 5 April Received from a supplier by Challan No 74 120 tons Issued on requisition No 341 92 tons Examination by the stock verifier on 13 th april revealed a shortage of 5 tons Maximum limit was 200 tons Minimum limit was 50 tons	10	2	3
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		Ordering level was 100 tons			
		You are required to prepare Bin Card No 45 for the item pigment for which the symbol allotted is C: 48			
	b.	Difference between LIFO and FIFO method	10	2	2
Unit-III					
5	a.	<p>X an employee of ABC company get the following emoluments and benefits</p> <ul style="list-style-type: none"> • Basic Pay Rs 10000 pm • Dearness Allowance Rs 2000 pm • Bonus 20% of Salary and DA • Other allowances Rs 2500 pm • Employer contribution to PF 10% of salary and DA <p>X work for 2400 hours per annum, out of which 400 hours are non productive and treated as normal idle time. You are required to compute the effective hourly cost of employee X.</p>	10	3	3
	b.	<p>From the following calculate the earning of Mr Sunil for a week under Taylor differential Piece rate system</p> <p>Number of working hours per week 48 Hrs</p> <p>Normal wage rate per hour Rs 24</p> <p>Standard time per unit 20 min</p> <p>Output : 156 units (Actual for a week)</p>	10	3	3
OR					
6	a.	<p>Calculate the earnings of worker under</p> <p>(a) Halsey premium plan</p> <p>(b) Rowan premium plan</p> <p>Working hours per day = 8 hours</p> <p>Normal wager per hour = Rs. 15</p> <p>Standard time per piece = 20 minutes</p> <p>Actual output per day = 26 pieces</p>	10	3	3
	b.	<p>From the following calculate the Earning of Mr Anil for a week under Taylor differential Piece rate system</p> <p>Standard time per piece 12 min</p> <p>Normal wage rate per hour Rs 20</p> <p>Output : 37 units</p> <p>Number of working hours per day 8 Hrs</p>	10	3	3

Unit-IV

7	a.	Explain apportionment overheads	10	4	2																													
	b.	<p>Modern company is having four departments A, B, C are the production departments and D is a service department. The actual cost for a period are as follows:</p> <p>Rent Rs 2000 Repair Rs 1200 Depreciation Rs 900 Light Rs 200 Supervision Rs 3000 Insurance Rs 1000</p> <p>Employer liability for ESI Rs 300 Power Rs 1800</p> <p>The following data are also available in respect for four departments</p> <table border="1"> <thead> <tr> <th></th> <th>Dept A</th> <th>Dept B</th> <th>Dept C</th> <th>Dept D</th> </tr> </thead> <tbody> <tr> <td>Area</td> <td>150</td> <td>110</td> <td>90</td> <td>50</td> </tr> <tr> <td>Number of worker</td> <td>24</td> <td>16</td> <td>12</td> <td>8</td> </tr> <tr> <td>Total Wages(Rs)</td> <td>8000</td> <td>6000</td> <td>4000</td> <td>2000</td> </tr> <tr> <td>Value of Plant (Rs)</td> <td>24000</td> <td>18000</td> <td>12000</td> <td>6000</td> </tr> <tr> <td>Value of stock (Rs)</td> <td>15000</td> <td>9000</td> <td>6000</td> <td>-</td> </tr> </tbody> </table> <p>Apportionment of cost to various departments on the most equitable basis</p>		Dept A	Dept B	Dept C	Dept D	Area	150	110	90	50	Number of worker	24	16	12	8	Total Wages(Rs)	8000	6000	4000	2000	Value of Plant (Rs)	24000	18000	12000	6000	Value of stock (Rs)	15000	9000	6000	-	10	4
	Dept A	Dept B	Dept C	Dept D																														
Area	150	110	90	50																														
Number of worker	24	16	12	8																														
Total Wages(Rs)	8000	6000	4000	2000																														
Value of Plant (Rs)	24000	18000	12000	6000																														
Value of stock (Rs)	15000	9000	6000	-																														

OR

8	a.	Explain absorption of overheads	10	4	2
	b.	<p>JP Ltd engaged on executing job orders for the accounting year 2016-17. The factory overhead cost of three departments are as follows</p> <p>X Rs19100, Y Rs 4400, Z Rs 4000</p> <p>Overheads have been applied as under</p> <p>Dept X Rs 1.55 per machine hour for 13500 hours</p> <p>Y Rs 1.25 per direct labour hour for 2800</p> <p>Z 80% of direct labour cost of Rs 5000</p> <p>Find out the amount of under or over absorption of overheads</p>	10	4	2

UNIT-V

9	a.	Prepare a batch cost sheet for an engineering company showing the cost of Batch No. 8801, which contains 1,000 units. The batch passes through three departments: X, Y, and Z. The costs incurred for the batch are as follows:	10	5	3
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		<table border="1"> <tbody> <tr> <td>Dept.X</td> <td>5,400 Kgs.@ ₹10 per Kgs</td> </tr> <tr> <td>Dept.Y</td> <td>600 Kgs.@ ₹8 per Kgs</td> </tr> <tr> <td>Dept.Z</td> <td>500 Kgs.@ ₹20 per Kgs</td> </tr> <tr> <td>Direct Wages:</td> <td></td> </tr> <tr> <td>Dept.X</td> <td>1,000 Hours@ ₹2 per hours</td> </tr> <tr> <td>Dept.Y</td> <td>200 Hours@ ₹2.50 per hours</td> </tr> <tr> <td>Dept.Z</td> <td>1,000 Hours@ ₹1.5 per hours</td> </tr> <tr> <td>Factory Overhead:</td> <td></td> </tr> <tr> <td>Dept .X</td> <td>150% on Direct Wages @₹10 per labour hour</td> </tr> <tr> <td>Dept .Y</td> <td>₹10 per labour hour</td> </tr> <tr> <td>Dept .Z</td> <td>66 2/3% on Direct Wages</td> </tr> </tbody> </table> <p>After the batch is complete, 600 kg. of raw materials issued to department X, are found to be surplus and returned to the storehouse</p>	Dept.X	5,400 Kgs.@ ₹10 per Kgs	Dept.Y	600 Kgs.@ ₹8 per Kgs	Dept.Z	500 Kgs.@ ₹20 per Kgs	Direct Wages:		Dept.X	1,000 Hours@ ₹2 per hours	Dept.Y	200 Hours@ ₹2.50 per hours	Dept.Z	1,000 Hours@ ₹1.5 per hours	Factory Overhead:		Dept .X	150% on Direct Wages @₹10 per labour hour	Dept .Y	₹10 per labour hour	Dept .Z	66 2/3% on Direct Wages			
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	b.	<p>The following expenses were incurred on job no. 28</p> <p>Materials Rs 3450</p> <p>Wages paid :</p> <p> A Dept 60 hours @ Rs 3 Per hour</p> <p> B Dept 40 hours @ Rs 2 Per hour</p> <p> C Dept 20 hours @ Rs 4 Per hour</p> <p>Overhead expenses of their dept. were estimated as under :</p> <p> A Dept Rs 4000 for 4000 direct labour hour</p> <p> B Dept Rs 3 000 for 1500 direct labour hour</p> <p> C Dept Rs. 1000 for 500 direct labour hour</p> <p>Fixed overhead:</p> <p>Estimated at Rs 10000 for 10000 normal working hours</p> <p>You are required to calculate the cost of job No. 28 and calculate the price to be charged to give profit of 20% on selling price . Prepare Job cost sheet</p>	10	5	3																						
OR																											
10	a.	<p>From the following information , calculate Total Km and Total passenger Km</p> <p>Number of buses - 5</p> <p>Days operated in the month - 25</p>	10	5	3																						

	Trips made by each bus - 4 Distance of Route - 20 km (one side) Capacity of bus- 50 Passengers Normal passenger travelling – 90% of capacity			
b.	A transport company running four buses between two places 100 km apart. The seating capacity of each bus is 60 passengers the following particulars are taken from their books for a month.			
	Wages of drivers , conductors and cleaners	5,000	10	5
	Salary of supervisory and office staff	2,000		
	Diesel oil etc	8,000		
	Repairs and maintenance	1,500		
	Taxation and insurance	2,000		
	Depreciation	3,000		
	Interest and other charges	2,500		
	The actual passengers were carried 80% of the capacity. The buses run on all the days. Each bus made to and fro trip. Find out cost Per Passenger kilometer and prepare operating cost sheet			3

OP JINDAL UNIVERSITY, RAIGARH (C.G.)



END SEMESTER EXAMINATION, BACKLOG JANUARY-2024

Program Name: **B.Com.** Program Code:02UG020

Time:3 Hrs

Semester: **2nd**

Max. Marks: 100

Course Code: **Com-B- 204**

Course Name: **Business Statistics**

Answer any one question from each section				M	CO	KL													
All questions carry equal marks																			
Section A (Unit-I) (20 marks)																			
1	a.	Discuss the importance of Statistics in business world.				10	CO1	K2											
	b.	What is statistics? How it is significant in business				10	CO1	K3											
OR																			
2	a.	Discuss the meaning of statistics in singular and plural sense both				10	CO1	K2											
	b.	Draw a Histogram and frequency polygon to represent the following data: Mid Value (X) : 115 125 135 145 155 165 Frequency (f) : 3 6 8 7 4 2				10	CO1	K3											
Section B (Unit-II) (20 marks)																			
3	a.	The mean of the following frequency distribution is 50. But the frequencies f ₁ and f ₂ in classes 20-40 and 60-80 are missing. Find the missing frequencies. Class: 0-20 20-40 40-60 60-80 80-100 Total Frequency: 17 f ₁ 32 f ₂ 19 120				10	CO2	K3											
	b.	Fifty students took up a test. The result of those who passed the test is given below: Marks : 4 5 6 7 8 9 No. of students: 8 10 9 6 4 3 If the average for all 50 students was 5.16 marks, find the average of those who failed				10	CO2	K3											
OR																			
4	a.	An incomplete distribution is given below Class : 0-10 10-20 20-30 30-40 40-50 50-60 60-70 TOTAL Frequency: 10 20 ? 40 ? 25 15 170 Find the missing frequencies if median value is 35.				10	CO2	K3											
	b.	One hundred Customers from a particular branch were asked to state the time they generally take to withdraw cash from their accounts. Summarized data is given below: <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Minutes</td> <td>0-5</td> <td>5-10</td> <td>10-15</td> <td>15-20</td> <td>20-25</td> </tr> <tr> <td>No. of customers</td> <td>20</td> <td>50</td> <td>20</td> <td>5</td> <td>5</td> </tr> </table> Calculate range, mean deviation and standard deviation.				Minutes	0-5	5-10	10-15	15-20	20-25	No. of customers	20	50	20	5	5	10	CO2
Minutes	0-5	5-10	10-15	15-20	20-25														
No. of customers	20	50	20	5	5														
Section C (Unit-III) (20 marks)																			
5	a.	From following information find the correlation coefficient between advertisement expenses and sales volume using Karl Pearson's coefficient of correlation method.				10	CO3	K3											

Course Code: COM-202

OP JINDAL UNIVERSITY, RAIGARH**END SEMESTER EXAMINATION, DECEMBER-2023 (BACKLOG)****BCOM 2nd SEMESTER
MANAGEMENT (02UG020)****COMPANY LAW****Time: 3 Hrs.****Max. Marks: 100**

Note:

Answer any one question from each unit

All questions carry equal marks

M CO KL**Unit-I (20 marks)**

1	a.	Define Company according to Indian Company Act 2013. Explain its legal characteristics.	10	1	1
	b.	Explain the types of company according to company act 2013.	10	1	1

OR

2	a.	Explain the procedure of formation of a company according to company act 2013.	10	1	1
	b.	What are their legal positions, rights and duties of a promoter?	10	1	1

Unit-II (20 marks)

3	a.	Explain the meaning and components of Memorandum of association.	10	2	2
	b.	Explain the meaning and contents of Article of association. How AOA is different from MOA?	10	2	2

OR

4	a.	Explain the meaning and provisions of buy back of shares.	10	2	2
	b.	Explain the meaning, advantages and process to issue bonus shares.	10	2	2

Unit-III (20 marks)

5	a.	Who is a director of a company? Explain the methods of appointment and removal of director.	8	3	3
	b.	Who is a key managerial personnel according to company act 2013? Which companies are required to appoint KMP? Explain the roles and responsibilities of KMP.	12	3	2

OR

6	a.	Explain the types and requisites of a company meeting according to company act 2013.	10	3	3
	b.	Write notes on: 1. Audit committee 2. CSR committee 3. Nomination and remuneration committee 4. Stakeholder committee	10	3	3

Unit-IV (20 marks)

7	a.	Explain the doctrine of caveat emptor and its exceptions.	10	4	1
	b.	Explain the meaning, importance and principles of Insurance act.	10	4	1

OR

8	a.	Explain the meaning, objectives and applicability of Insolvency & bankruptcy	10	4	2
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		code 2016.			
	b.	Explain the meaning, objectives and importance of consumer protection act 2019.	10	4	2
Unit-V (20 marks)					
9	a.	What is copyright? What are the provisions of granting copyright?	10	5	1
	b.	What are the rights of a copyright holder?	10	6	1
OR					
10	a.	What is patent? What are the provisions of granting patent?	10	5	1
	b.	What are the rights and obligations of a patentee?	10	6	1

OP JINDAL UNIVERSITY, RAIGARH
END SEMESTER EXAMINATION, DECEMBER-2023



B.COM 3rd Semester
School of Management

Direct Taxation [B.COM302]

Time: 3 Hrs.

Max. Marks: 100

Note:

Answer any one question from each unit

All questions carry equal marks

M	CO	KL
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Unit-I (20 marks)

1	a.	Describe the characteristics of Income Tax.	10	CO1	KL1
	b.	Discuss on the five heads of Income as per the Income tax act 1961.	10	CO1	KL2

OR

2	a.	Define the following terms- 1. Assesse (Section 2(7)) 2. Assessment (Section 2(7)) 3. Person (Section 2(7)) 4. Financial Year 5. Assessment Year	10	CO1																		
	b.	The following are the Income of Mr. Shashank pertaining to the year ended 31.3.2022, compute the total income for the A.Y. 2022-23, if he is; (i) Resident and Ordinarily resident, (ii) Resident but Not-Ordinarily resident, (iii) Non- resident.	10	CO1	KL4																	
<table border="1"> <thead> <tr> <th>S. No</th> <th>Items</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Short-term capital gain on sale of shares of an Indian company received in Germany.</td> <td>20000</td> </tr> <tr> <td>2.</td> <td>Dividend from an Australian Company received in Australia</td> <td>12,000</td> </tr> <tr> <td>3.</td> <td>Rend from property in London deposited in a bank in London, later on remitted to India through approved banking channels</td> <td>90000</td> </tr> <tr> <td>4.</td> <td>Dividend from RIL Ltd. An Indian Company</td> <td>7500</td> </tr> <tr> <td>5.</td> <td>Agricultural Income from Lands in Tamil Nadu</td> <td>20000</td> </tr> </tbody> </table>		S. No				Items	Rs.	1.	Short-term capital gain on sale of shares of an Indian company received in Germany.	20000	2.	Dividend from an Australian Company received in Australia	12,000	3.	Rend from property in London deposited in a bank in London, later on remitted to India through approved banking channels	90000	4.	Dividend from RIL Ltd. An Indian Company	7500	5.	Agricultural Income from Lands in Tamil Nadu	20000
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Unit-II (20 marks)

3	a.	Discuss on the format of Income from Salary Head.	10	CO2	KL2
	b.	Discuss on the format of Income from House Property.	10	CO2	KL2

OR

4	a.	The following are the particulars of income of Mr. Ramesh for the previous year ended on 31st March, 2022: i. Salary - ₹ 45,000 ii. Bonus equal to two month's pay iii. Dog Allowance - ₹ 750 pm iv. Special Allowances - ₹ 600 pm v. Employee's contribution to a Recognized Provident Fund @ 15% of Salary.	10	CO2	KL4
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	vi. Employer's contribution to the fund @15% of the salary. vii. Interest credited to the provident fund @9.5% p.a. is ₹28000. viii. He is provided with free lunch in office. The cost per meal is ₹30. ix. The employer has given him a small car which he uses for personal and official purpose. He meets the expenses for personal purpose for out of his pocket. Compute the income of Mr. Ramesh from salaries for the Assessment Year 2022-23.			
b.	Mr. X is the owner of a house at Agra, particulars in respect of which for the year ended 31 st March, 2022 and as below: 1. Actual rent received ₹ 4500 2. Municipal valuation ₹ 4200 3. Municipal Tax paid by Mr. X ₹ 420 4. Interest on Loan taken for renewing the house ₹ 150 Compute Mr. X's Income from house property for the assessment year 2022-23	10	CO2	KL4

Unit-III (20 marks)

5	a.	Evaluate the format of Income from the Business and Profession as per Income Tax act 1961.	10	CO3	KL3
	b.	Describe the format of Computation of Income from Capital Gain.	10	CO3	KL1

OR

	a.	Mr. Dewan and Shyam are chartered Accountants in Delhi. From the following information, compute the income from profession – 1 Net Profit ₹ 4,74,100 2 Dividend from UTI ₹ 10000 3 Depreciation on car (As per Income tax) ₹ 5000 4 Drawings ₹ 8000 5 Car expenses (Chargeable as per Income tax) ₹ 21000	10	CO3	KL4
6	b.	Mr. A Purchases a house property in Delhi in 2000 for ₹1,00,000 and added two rooms and a verandah in the house at a cost ₹30,000 in 2000. He made impartments in the house and added two bathrooms at a cost of ₹2,40,000 in the May 2014. Mr. A sells the house on 1 st July, 2021 for ₹25,00,000. Compute the capital gains, if the fair market value of the house on 1 st April, 2001 is ₹4,00,000. The cost inflation index in 2001-02, 2014-15 and 2021-22 were 100, 240 and 317 respectively.	10	CO3	KL4

Unit-IV (20 marks)

7	a.	Describe the chart showing computation of Total Income of an Individual.	10	CO3	KL1
	b.	Write difference between the Gross Total Income and Total Income.	10	CO3	KL1
OR					
8	a.	From the following particulars in respect to Mr. Adarsh an author of books, compute the deduction allowable to him u/s 80C. 1 Life Insurance Premium (On his own life)-Policy taken in 2011 ₹ 22,000	10	CO4	KL2

		2	Sum assured on the above policy	₹ 2,00,000						
		3	Contribution to Unrecognized Provident fund	₹ 1,000						
		4	Contribution to Public Provident Fund	₹ 95,000						
		5	Subscription to National Savings Certificates (VIII issues)	₹ 18,000						
		6	Accrued interest for one year completed N.S.C. (VIII issues)	₹ 8,000						
		7	Life Insurance Premium (On his mother's life policy)	₹ 5,000						
		8	Repayment of Bank Loan taken for the construction of the house	₹ 21,000						
	b.	Compute the Total Income of Individuals of Individual as per the given information-						10	CO4	KL2
		1	Income from Salary	₹1,20,000						
		2	Income from House Property	₹ 20,000						
		3	Income from Business and Profession	₹ 50,000						
		4	Income from Capital Gain	₹ 15,000						
		5	Income from other sources	₹ 21000						
		6	Deduction under sections 80 C	₹ 25000						
		7	Deduction under sections 80 DD	₹ 2500						
		8	Deduction under sections 80 GGC	₹ 5000						
UNIT-V (20 marks)										
9	a.	What is Permanent Account Number (PAN)? Who has to obtain a permanent Account Number?				10	CO4	KL3		
	b.	What do you understand by Income Tax Return (ITR)? Discuss on the benefits of ITR Fillings for an Individual?				10	CO4	KL1		
OR										
10	a.	What is clubbing of Income? Explain it.				10	CO4	KL1		
	b.	Discuss on any five deductions to be made from gross total income while computing total Income. (From 80 C to 80 U)				10	CO4	KL2		

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OP JINDAL UNIVERSITY, RAIGARH

END SEMESTER EXAMINATION, DECEMBER-2023

B.Com. 3rd Semester [02UG020]

Human Resource Management



Time: 3 Hrs.

Max. Marks: 100

Answer any one question from each unit

All questions carry equal marks

M CO KL

Unit-I (20 marks)

1	a.	What is HRM? Explain briefly the functions of HRM.	10	1	2
	b.	Explain the need and aim of Human Resource Development in organization.	10	1	2

OR

2	a.	Elaborate any two types of HRM model with suitable example.	10	1	2
	b.	What do you understand by Strategic human resource management? How does SHRM differ from traditional HRM?	10	1	2

Unit-II (20 marks)

3	a.	What is the purpose of HR planning? Also discuss how HRP address succession planning?	10	2	2
	b.	Define Recruitment. Explain the process of Recruitment.	10	2	2

OR

4	a.	Define Job Analysis. Explain the steps involved in Job Analysis.	10	2	2
	b.	Explain various steps involved in Selection process of personnel.	10	2	3

Unit-III (20 marks)

5	a.	What is performance appraisal and bring out reason why it is used in organization?	10	3	3
	b.	Explain the role of Training and development in an Organization. Explain its advantages for Organization.	10	3	3

OR

6	a.	Explain the process involved in Performance appraisal.	10	3	2
	b.	What is Job Evaluation? Differentiate between Job Evaluation and Performance appraisal.	10	3	3

Unit-IV (20 marks)

7	a.	Explain Collective Bargaining also highlight its Cons and Pros.	10	4	3
	b.	What is Trade Union? Describe its Various roles.	10	4	2

OR

8	a.	Describe WPM. Explain the Conditions necessary for effective working of the Scheme	10	4	3
	b.	Explain the causes of Grievances and Major causes of workplace conflict.	10	4	2

UNIT-V (20 marks)

9	a.	What are the objectives of Human Resource Information System? Explain its types.	10	4	2
	b.	What is Employee empowerment? Explain the ways to empower the	10	4	3

		employees.			
OR					
10	a.	What is Work Life Balance? How one can improve their Work Life Balance?	10	4	3
	b.	What do you understand by the term Work Stress? Explain the function of Counselling.	10	4	3

Course Code: COM-B-301

O P JINDAL UNIVERSITY

Backlog Examinations-December 2023

DISASTER MANAGEMENT

B. Com (H)-III School of Management (02UG020)



Time: 3 Hrs.

Max. Marks: 100

Answer any one question from each unit

All questions carry equal marks

M CO KL

Unit-I (20 Marks)

1	a.	Explain landslide. Shed light on its different types.	10	CO1	KL1
	b.	Define Accident. How it is different from disaster?	10	CO1	KL1

OR

2	a.	Define Earthquake. Explain its types in detail.	10	CO1	KL2
	b.	What do you mean by disaster? Discuss how disaster management minimizes disaster risk.	10	CO1	KL1

Unit-II (20 Marks)

3	a.	Intensity and magnitude is related to which disaster? Differentiate between intensity and magnitude.	10	CO2	KL2
	b.	Explain drought and its types.	10	CO2	KL2

OR

4	a.	Discuss the environmental impact of any natural disaster that has occurred in India in Past 5 years.	10	CO2	KL2
	b.	Suggest proactive measures for flood management in Indian context.	10	CO2	KL2

Unit-III (20 Marks)

5	a.	Explain DM cycle.	10	CO3	KL2
	b.	Highlight the features of Traditional and community-based disaster management	10	CO3	KL2

OR

6	a.	Explain the concept of information systems and warning system in disaster management context.	10	CO3	KL2
	b.	Discuss the requirements of Community Based Disaster Management (CBDM)	10	CO3	KL3

Unit-IV (20 Marks)

7	a.	Critically discuss the measures taken by the Indian government in the Disaster Management Act, 2005	10	CO4	KL2
	b.	Why availability of Water, Food, and Sanitation is considered major components of disaster relief? Explain.	10	CO4	KL1

OR

8	a.	Differentiate between reconstruction and rehabilitation.	10	CO4	KL2
	b.	Critically discuss the economic impact of any natural disaster of your choice.	10	CO4	KL2

UNIT-V (20 Marks)

9	a.	What are the several policies undertaken by the world bank for resource mobilization for disaster management.	10	CO5	KL1
	b.	How a disaster psychologically affects the mindset of a disaster survivor?	10	CO5	KL2
OR					
10	a.	Explain the concept of resource analysis and mobilization.	10	CO5	KL2
	b.	Discuss the several strategies undertaken post disaster to build disaster resilience.	10	CO5	KL2

1

UNITED STATES

DEPARTMENT OF THE INTERIOR

1914

OFFICE OF THE GEOLOGICAL SURVEY

WATER RESOURCES DIVISION

1914

REPORT OF THE SURVEY

OF THE WATER RESOURCES

IN THE STATE OF CALIFORNIA

FOR THE YEAR 1914

BY

W. M. GAY

CHIEF OF DIVISION

WASHINGTON

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U. S. GOVERNMENT PRINTING OFFICE

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OP JINDAL UNIVERSITY, RAIGARH
END SEMESTER EXAMINATION, DECEMBER-2023



B.COM 3rd Semester
School of Management

Income Tax and Practice [COM304]

Time: 3 Hrs.

Max. Marks: 100

Note:

Answer any one question from each unit

All questions carry equal marks

M	CO	KL
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Unit-I (20 marks)

1	a.	What are the difference between the Previous Year and The Assessment Year?	10	CO1	KL1
	b.	Define the following terms as per the income tax act 1961– 1. Person, 2. Assesse, 3. Income 4. Gross Total Income 5. Total Income	10	CO1	KL1

OR

2	a.	“Income tax is a tax on income not on receipts” Discuss the statement and give the essential characteristics of the term ‘Income.’	10	CO1	KL2																				
	b.	<p>The following are the Income of Mr. Divyansh Rastogi for the previous year 2022-23:</p> <table border="1"> <thead> <tr> <th>S. No</th> <th>Items</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Income from Agriculture in Pakistan</td> <td>30,000</td> </tr> <tr> <td>2.</td> <td>Income from Salary received in India but the services were rendered in Iran (Computed)</td> <td>12,000</td> </tr> <tr> <td>3.</td> <td>Income from Business carried on it India.</td> <td>12,000</td> </tr> <tr> <td>4.</td> <td>Dividend from a domestic Company</td> <td>2,000</td> </tr> <tr> <td>5.</td> <td>Income eared and received in Babgaladesh from bank deposits there</td> <td>6,000</td> </tr> <tr> <td>6</td> <td>Income from a business in Sri Lanka but controlled from India and remitted to India</td> <td>14,000</td> </tr> </tbody> </table> <p>Compute Sri Krishna Lal’s gross total income for the Assessment Year 2022-23 if he is : (i) Ordinarily resident, (ii) Not-Ordinarily resident, (iii) Non-resident.</p>	S. No	Items	Rs.	1.	Income from Agriculture in Pakistan	30,000	2.	Income from Salary received in India but the services were rendered in Iran (Computed)	12,000	3.	Income from Business carried on it India.	12,000	4.	Dividend from a domestic Company	2,000	5.	Income eared and received in Babgaladesh from bank deposits there	6,000	6	Income from a business in Sri Lanka but controlled from India and remitted to India	14,000	10	CO1
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Unit-II (20 marks)

3	a.	Discuss on the format of Income from Salary Head.	10	CO2	KL2
	b.	Discuss on the format of Income from House Property.	10	CO2	KL2

OR

4	a.	<p>The following are the particulars of income of Mr. Ramesh for the previous year ended on 31st March, 2022:</p> <ul style="list-style-type: none"> i. Salary - ₹ 45,000 ii. Bonus equal to two month’s pay iii. Dog Allowance - ₹ 750 pm iv. Special Allowances - ₹ 600 pm v. Employee’s contribution to a Recognized Provident Fund @ 15% of Salary. vi. Employer’s contribution to the fund @15% of the salary. 	10	CO2	KL4
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	<p>vii. Interest credited to the provident fund @9.5% p.a. is ₹28000.</p> <p>viii. He is provided with free lunch in office. The cost per meal is ₹30.</p> <p>ix. The employer has given him a small car which he uses for personal and official purpose. He meets the expenses for personal purpose for out of his pocket.</p> <p>Compute the income of Mr. Ramesh from salaries for the Assessment Year 2022-23.</p>																					
b.	<p>Mr. X is the owner of a house at Agra, particulars in respect of which for the year ended 31st March, 2022 and as below:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">1.</td> <td style="width: 75%;">Actual rent received</td> <td style="width: 20%; text-align: right;">₹ 4500</td> </tr> <tr> <td>2.</td> <td>Municipal valuation</td> <td style="text-align: right;">₹ 4200</td> </tr> <tr> <td>3.</td> <td>Total Municipal Tax</td> <td style="text-align: right;">₹ 630</td> </tr> <tr> <td>4.</td> <td>Municipal Tax paid by Mr. X</td> <td style="text-align: right;">₹ 420</td> </tr> <tr> <td>5.</td> <td>Municipal Tax paid by the tenant</td> <td style="text-align: right;">₹ 210</td> </tr> <tr> <td>6.</td> <td>Interest on Loan taken for renewing the house</td> <td style="text-align: right;">₹ 150</td> </tr> </table> <p>Compute Mr. X's Income from house property for the assessment year 2022-23</p>	1.	Actual rent received	₹ 4500	2.	Municipal valuation	₹ 4200	3.	Total Municipal Tax	₹ 630	4.	Municipal Tax paid by Mr. X	₹ 420	5.	Municipal Tax paid by the tenant	₹ 210	6.	Interest on Loan taken for renewing the house	₹ 150	10	CO2	KL4
1.	Actual rent received	₹ 4500																				
2.	Municipal valuation	₹ 4200																				
3.	Total Municipal Tax	₹ 630																				
4.	Municipal Tax paid by Mr. X	₹ 420																				
5.	Municipal Tax paid by the tenant	₹ 210																				
6.	Interest on Loan taken for renewing the house	₹ 150																				

Unit-III (20 marks)

5	a.	Evaluate the format of Income from the Business and Profession as per Income Tax act 1961.	10	CO3	KL3
	b.	<p>Define the following terms as per the Income tax act (Any two)-</p> <ol style="list-style-type: none"> 1. Capital Assets 2. Short term capital assets and Long term capital assets 3. Capital Gain 	10	CO3	KL1

OR

6	a.	<p>Mr. Dewan and Shyam are chartered Accountants in Delhi. From the following information, compute the income from profession –</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">1</td> <td style="width: 75%;">Net Profit</td> <td style="width: 20%; text-align: right;">₹ 4,74,100</td> </tr> <tr> <td>2</td> <td>Dividend from UTI</td> <td style="text-align: right;">₹ 10000</td> </tr> <tr> <td>3</td> <td>Depreciation on car (As per Income tax)</td> <td style="text-align: right;">₹ 5000</td> </tr> <tr> <td>4</td> <td>Drawings</td> <td style="text-align: right;">₹ 8000</td> </tr> <tr> <td>5</td> <td>Car expenses (Chargeable as per Income tax)</td> <td style="text-align: right;">₹ 21000</td> </tr> </table>	1	Net Profit	₹ 4,74,100	2	Dividend from UTI	₹ 10000	3	Depreciation on car (As per Income tax)	₹ 5000	4	Drawings	₹ 8000	5	Car expenses (Chargeable as per Income tax)	₹ 21000	10	CO3	KL4
	1	Net Profit	₹ 4,74,100																	
2	Dividend from UTI	₹ 10000																		
3	Depreciation on car (As per Income tax)	₹ 5000																		
4	Drawings	₹ 8000																		
5	Car expenses (Chargeable as per Income tax)	₹ 21000																		
b.	<p>Mr. A Purchases a house property in Delhi in 2000 for ₹1,00,000 and added two rooms and a verandah in the house at a cost ₹30,000 in 2000. He made impartments in the house and added two bathrooms at a cost of ₹2,40,000 in the May 2014.</p> <p>Mr. A sells the house on 1st July, 2021 for ₹25,00,000. Compute the capital gains, if the fair market value of the house on 1st April, 2001 is ₹4,00,000. The cost inflation index in 2001-02, 2014-15 and 2021-22 were 100, 240 and 317 respectively.</p>	10	CO3	KL4																

Unit-IV (20 marks)

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7	a.	Describe the chart showing computation of Total Income of an Individual.	10	CO4	KL ₁
	b.	Discuss on any five deductions to be made from gross total income while computing total Income.	10	CO4	KL ₂

OR

8	a.	<p>From the following particulars in respect to Mr. Adarsh an author of books, compute the deduction allowable to him u/s 80C.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1 Life Insurance Premium (On his own life)-Policy taken in 2011</td> <td style="text-align: right;">₹ 22,000</td> </tr> <tr> <td>2 Sum assured on the above policy</td> <td style="text-align: right;">₹ 2,00,000</td> </tr> <tr> <td>3 Contribution to Unrecognized Provident fund</td> <td style="text-align: right;">₹ 1,000</td> </tr> <tr> <td>4 Contribution to Public Provident Fund</td> <td style="text-align: right;">₹ 95,000</td> </tr> <tr> <td>5 Subscription to National Savings Certificates (VIII issues)</td> <td style="text-align: right;">₹ 18,000</td> </tr> <tr> <td>6 Accrued interest for one year completed N.S.C. (VIII issues)</td> <td style="text-align: right;">₹ 8,000</td> </tr> <tr> <td>7 Life Insurance Premium (On his mother's life policy)</td> <td style="text-align: right;">₹ 5,000</td> </tr> <tr> <td>8 Repayment of Bank Loan taken for the construction of the house</td> <td style="text-align: right;">₹ 21,000</td> </tr> </table>	1 Life Insurance Premium (On his own life)-Policy taken in 2011	₹ 22,000	2 Sum assured on the above policy	₹ 2,00,000	3 Contribution to Unrecognized Provident fund	₹ 1,000	4 Contribution to Public Provident Fund	₹ 95,000	5 Subscription to National Savings Certificates (VIII issues)	₹ 18,000	6 Accrued interest for one year completed N.S.C. (VIII issues)	₹ 8,000	7 Life Insurance Premium (On his mother's life policy)	₹ 5,000	8 Repayment of Bank Loan taken for the construction of the house	₹ 21,000	10	CO4	KL ₃							
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8 Repayment of Bank Loan taken for the construction of the house	₹ 21,000																											
b.	<p>Compute the Total Income of Individuals of Individual as per the given information-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">1</td> <td style="width: 55%;">Income from Salary</td> <td style="width: 40%; text-align: right;">₹1,20,000</td> </tr> <tr> <td>2</td> <td>Income from House Property</td> <td style="text-align: right;">₹ 20,000</td> </tr> <tr> <td>3</td> <td>Income from Business and Profession</td> <td style="text-align: right;">₹ 50,000</td> </tr> <tr> <td>4</td> <td>Income from Capital Gain</td> <td style="text-align: right;">₹ 15,000</td> </tr> <tr> <td>5</td> <td>Income from other sources</td> <td style="text-align: right;">₹ 21000</td> </tr> <tr> <td>6</td> <td>Deduction under sections 80 C</td> <td style="text-align: right;">₹ 25000</td> </tr> <tr> <td>7</td> <td>Deduction under sections 80 DD</td> <td style="text-align: right;">₹ 2500</td> </tr> <tr> <td>8</td> <td>Deduction under sections 80 GGC</td> <td style="text-align: right;">₹ 5000</td> </tr> </table>	1	Income from Salary	₹1,20,000	2	Income from House Property	₹ 20,000	3	Income from Business and Profession	₹ 50,000	4	Income from Capital Gain	₹ 15,000	5	Income from other sources	₹ 21000	6	Deduction under sections 80 C	₹ 25000	7	Deduction under sections 80 DD	₹ 2500	8	Deduction under sections 80 GGC	₹ 5000	10	CO4	KL ₃
1	Income from Salary	₹1,20,000																										
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8	Deduction under sections 80 GGC	₹ 5000																										

UNIT-V (20 marks)

9	a.	<p>Write short note on –</p> <ol style="list-style-type: none"> 1. Applicant of ITR-1 2. Non-Applicant of ITR -1 	10	CO4	KL ₃
	b.	What do you understand by Income Tax Return (ITR)? Discuss on the benefits of ITR Fillings for an Individual?	10	CO4	KL1

OR

10	a.	What is Permanent Account Number (PAN)? Who has to obtain a permanent Account Number?	10	CO4	KL1
	b.	Describe the characteristics of Income Tax.	10	CO4	KL ₂

21/12

INFORMED BY THE DIRECTOR GENERAL OF THE BUREAU OF THE CENSUS OF INDIA

1. The following persons are reported to have been in contact with the patient on the date of onset of illness.

2. The following persons are reported to have been in contact with the patient on the date of onset of illness.

3. The following persons are reported to have been in contact with the patient on the date of onset of illness.

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7. The following persons are reported to have been in contact with the patient on the date of onset of illness.

8. The following persons are reported to have been in contact with the patient on the date of onset of illness.

Course Code: 02UG020

OP JINDAL UNIVERSITY, RAIGARH**END SEMESTER EXAMINATION, DECEMBER-2023****BCOM 3rd Semester [BCOM 301]****School of Management****Financial Accounting-II****Time: 3 Hrs.****Max. Marks: 100**

Note:

Answer any one question from each unit

All questions carry equal marks

M CO KL**Unit-I (20 marks)**

1	a.	Define consignment. Distinguish it with sales and explain the formalities related to consignment accounting.	10	1	3
	b.	Explain: 1. Types of commission in consignment (4marks) 2. Proforma invoice and its purpose (4marks) 3. Parties to consignment (2marks)	10	1	3

OR

2	a.	H. Ltd. forwarded on 1st December, 2011, 50 pressure cookers to Kale of Mumbai to be sold on behalf of H. Ltd. The cost of one pressure cooker was Rs 1,200 but the invoice price was Rs 1,600. H. Ltd. incurred Rs 2,000 on freight and insurance. Kale received the consignment on 14th December, 2011 and accepted a 3 months' draft drawn upon him by H. Ltd. for Rs 40,000. Kale paid Rs 1,050 as rent and Rs 250 as insurance and by 31st March had disposed of 40 pressure cookers at Rs 1,640 each. Kale is entitled to a commission of 5 per cent on sales including a del credere commission of 1%. Kale sold 10 pressure cookers son credit and was not able to recover sale proceeds of one pressure cooker because of insolvency of the debtor. You are required to: (i) Prepare all the ledger accounts in the books of H Ltd; and (ii) Pass journal entries for all the transactions relating of consignment.	20	1	4
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Unit-II (20 marks)

3	a.	Consider the following information: April 01: Inventories on hand are 50 units at the rate of \$2 and 100 units at the rate of \$4.50 April 05: Purchased 100 units at \$1.80 April 06: 10 units of inventories purchased on 5 April at \$1.80 are returned to supplier April 10: 80 units issued to factory April 15: 50 units issued to factory April 20: 20 units purchased at \$1.50	15	2	4
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		April 25: 70 units issued to factory April 30: 50 units purchased at \$1.70 April 30: 10 units returned to store out of units issued to factory on 25 April Required: Show the value of the inventory on hand on 30 April using the LIFO method.			
	b.	Explain the significance of inventories valuation.	5	2	1
OR					
4	a.	Define inventories. Explain the risks of over investment and under investment in inventories?	10	2	1
	b.	Explain: 1. LIFO, its advantages & disadvantages 2. FIFO, its advantages & disadvantages	10	2	2
Unit-III (20 marks)					
5	a.	Distinguish between hire purchase and installment purchase system?	8	3	2
	b.	Akshat purchased a machine from Dhruv on 1 st January 2013 on hire purchase system. The cash price of machine was Rs. 2,13,600 and Hire purchase price was Rs. 2,85,000. Payment was to be made as under: Rs. 70,000 at the time of delivery, Rs. 53,000 at the end of first year, Rs. 48,000 at the end of second year, Rs. 43,000 at the end of 3 rd year, Rs. 38,000 at the end of 4 th year and Rs. 38,000 at the end of 5 th year. Calculate the amount of interest.	12	3	4
OR					
6	a.	Pass necessary journal entries in the book of vendor under hire purchase system under hire purchase trading account.	10	3	3
	b.	Rekha purchased a machine from Rajasthan Agency on 1 st January, 2014. The cash price of machine was Rs. 1,93,060 and hire purchase price was Rs. 2,28,000. The payment was to be made as under: Rs. 65,000 at the time of delivery 35000 after 2 months 29000 after 5 months 42000 after 10 months 32000 after 16 months 25000 after 24 months The date of payment of each instalment is counted from purchase date. Calculate the amount of interest.	10	3	4
Unit-IV (20 marks)					
7	a.	Explain the advantages of departmental accounting.	5	4	1
	b.	The following balances as at 31.12.2020 have been extracted from the books of Mr. Anand & Sons which has two departments: Particulars Dept. A (Rs) Dept. B Opening Stock as on 1.1.2020 25,000 20,000 Purchases 2,30,000 1,90,000 Purchase Returns 2,000 1,000	10	4	4

		<p>Sales 6,33,000 4,92,000 Sales Returns 3,000 2,000 Wages 1,80,000 1,60,000 Miscellaneous Charges 35,000 32,000 General: Sundry Debtors — Rs 1,90,000; Sundry Creditors — Rs 1,73,000; Plant and Machinery — Rs 2,40,000; Leaseholds — Rs 80,000; Buildings — Rs 1,20,000; Furniture and Fittings — Rs 48,000; Office and Selling Expenses — Rs 1,28,000; Cash in hand on 31.12.2020 — Rs 8,000; Cash at Bank on 31.12.2020 — Rs 1,10,000; Capital — Rs 5,00,000. Plant and Machinery is to be depreciated by 10%; Buildings by 2%; Furniture and Fittings by 5%; Leaseholds are to be written-off by Rs 8,000. The stock on hand as on 31.12.2020; Department A — Rs 26,000; Department B — Rs 24,000. All unallocated expenditure is to be apportioned in the ratio of the net sales of each department. Prepare in columnar form, the Trading, Profit and Loss Account of the two departments and Balance Sheet of the combined business as a whole on 31.12.2020</p>			
OR					
8	a.	Write the basis of apportionment of the following expenses: Rent, power, electricity, wages & salaries, depreciation, welfare expenses, insurance, workmen compensation, advertising & audit fee.	10	4	3
	b.	Explain the meaning of departmental business. How departmental accounting is different from branch accounting?	10	4	2
UNIT-V (20 marks)					
9	a.	Write short notes on: 1- Right shares 2- Bonus shares	10	4	2
	b.	Explain the meaning and types of investment.	10	4	2
OR					
10	a.	Write the journal entries for: 1- Ex-interest purchase and sale 2- Cum-interest purchase and sale 3- Profit on sales 4- Loss on sales	10	4	2
	b.	Distinguish between equity shares and preference shares.	10	4	2

Course Code: **B.COM 305****O P JINDAL UNIVERSITY****END SEMESTER EXAMINATION, DECEMBER-2023****B. Com. (H)- III Semester [Program code-02UG020]****Disaster Management****SCHOOL OF MANAGEMENT****Time: 3 Hrs.****Max. Marks: 100**

Answer any one question from each unit

All questions carry equal marks

M CO KL**Unit-I (20 marks)**

1	a.	What do you mean by Geological hazard? Write a note on economic impacts of disasters	10	CO1	K2
	b.	What do you mean by Rapid-onset events and Slow-onset events? Discuss the characteristics of disasters?	10	CO1	K1
OR					
2	a.	What do you mean by Anthropogenic Hazard? Write a note on psychological impacts of disasters.	10	CO1	K1
	b.	What do you mean by Climate Change? Write a note on Hazard Vulnerability in India.	10	CO1	K2
Unit-II (20 marks)					
3	a.	What do you mean by Disaster Management? Discuss the Disaster Management Cycle.	10	CO2	K2
	b.	Write a detailed note on CYCLONE ZONE of India.	10	CO2	K2
OR					
4	a.	What do you mean by Disaster Go Kit. How to plan for Special Needs Population (Visually Impaired) under Disaster Management?	10	CO2	K2
	b.	What is Disaster Management Act 2005? Discuss the role of Government in disaster management in India.	10	CO2	K1
Unit-III (20 marks)					
5	a.	What are the current issues we should concentrate on in flood risk management?	10	CO3	K3
	b.	What do you mean by Contingency Action Plan? Discuss in detail the role of Media in disaster management?	10	CO3	K2
OR					
6	a.	What do you mean by Levels of Disasters? Discuss.	10	CO3	K1
	b.	Write about Disaster Management Cycle, describing its various perspectives of Disaster Management.	10	CO3	K2

Unit-IV (20 marks)					
7	a.	What do you mean by Resettlement and Rehabilitation? Discuss the issues of Resettlement.	10	CO4	K2
	b.	What are the types of Rehabilitation? Discuss in brief the role of NDMA in disaster management.	10	CO4	K2
OR					
8	a.	Women can play <i>Key Role</i> in Disaster Management. Discuss.	10	CO4	K2
	b.	What do you mean by SDMA? Discuss in brief <i>the Role of NDRF</i> in Disaster Management.	10	CO4	K2
UNIT-V (20 marks)					
9	a.	What do you mean by Risk Assessment? Write a short note on Kedarnath Tragedy in India.	10	CO5	K2
	b.	What do you mean by Disaster Resilience? Discuss the ways to make a city Disaster Resilient.	10	CO5	K2
OR					
10	a.	What is the importance of RISK ASSESSMENT? Write a short note on Bhopal Gas Leak Tragedy in India.	10	CO5	K2
	b.	What are the methods of Risk Assessment? Write a short note on RISK ASSESSMENT process.	10	CO5	K2

OP JINDAL UNIVERSITY, RAIGARH (C.G.)



END SEMESTER EXAMINATION, JUNE 2023

Program Name: B. Com (H)

Program Code: 02UG020

Time: 3 Hrs

Semester: 3rd

Max. Marks: 100

Course Code: B.COM 303

Course Name: MARKETING MANAGEMENT

Answer any one question from each section

All questions carry equal marks

		M	CO	KL	
Section A (Unit-I) (20 marks)					
1	a.	Define the marketing mix and explain it's all components.	10	I	II
	b.	Illustrate Marketing Environment. Explain each by suitable example.	10	I	III
Or					
2	a.	Explain in detail nature of marketing.	10	I	II
	b.	Explain in detail scope of marketing	10	I	I
Section B (Unit-II) (20 Marks)					
3	a.	Discuss the importance of market segmentation in developing effective marketing strategies. Provide examples to support your answer	10	II	II
	b.	What is the significance of consumer behavior in marketing decision-making? How can businesses use insights into consumer behavior to their advantage?	10	II	II
Or					
4	a.	Explain types of Consumer Behaviour with Matrix and example.	10	II	II
	b.	Explain the ways of Market Segmentation with Examples.	10	II	II
Section C (Unit-III) (20 Marks)					
5	a.	Describe the stages of the product life cycle and discuss the marketing strategies associated with each stage.	10	III	I
	b.	Explain Product levels with suitable examples.	10	III	II
Or					
6	a.	Explain New product development process with examples.	10	III	II
	b.	Explain each stage of product life cycle with the help of graph.	10	III	III

Section D (Unit-IV) (20 Marks)

7	a.	Analyze the Factors influencing pricing decisions.	10	IV	III
	b.	Explain functions of distribution channel.	10	IV	II
Or					
8	a.	Discuss the differences between penetration pricing and skimming pricing strategies. Provide examples of situations where each strategy might be appropriate.	10	IV	III
	b.	Explain Process of Selection of Distribution Channels.	10	IV	II
Section E (Unit-V) (20 Marks)					
9	a.	Define advertising. Explain Steps involved in Designing an effective advertising program.	10	V	II
	b.	Differentiate wholesaling and retailing with the help of table.	10	V	II
Or					
10	a.	Explain personal selling and its key components.	10	V	II
	b.	Explain process of personal selling and its challenges.	10	V	I



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OP JINDAL UNIVERSITY, RAIGARH**BACKLOG EXAMINATION, DECEMBER-2023****BCOM 4th Semester****COST ACCOUNTING [COM-B- 401]****Time: 3 Hrs.****Max. Marks: 100**

Note:

Answer any one question from each unit

All questions carry equal marks

M CO KL**Unit-I (20 marks)**

1	a.	Define Cost accounting. Explain objectives of cost accounting	10	CO 1	KL 1
	b.	Difference between cost accounting and financial accounting	10	CO 1	KL 2

OR

2	a.	Explain elements of cost	10	CO 1	KL 1
	b.	Explain importance of cost accounting	10	CO 1	KL 2

Unit-II (20 marks)

3	a.	Explain Fixed cost, variable cost, out of pocket cost with example	10	CO 2	KL 2
	b.	Explain Shut-down and Sunk Costs with example	10	CO 2	KL 2

OR

4	a.	Explain Cost center and Profit Center with example	10	CO 2	KL 1																															
	b.	<p>Prepare Cost Sheet from the various elements of cost on 31 Dec 2019</p> <table border="0"> <tr> <td>Opening Stock of raw material 1-1-2020</td> <td>Rs 110000</td> </tr> <tr> <td>Trade Discount</td> <td>60000</td> </tr> <tr> <td>Direct wages</td> <td>421400</td> </tr> <tr> <td>Office Rent</td> <td>60000</td> </tr> <tr> <td>Direct expenses</td> <td>25840</td> </tr> <tr> <td>Technical director salary</td> <td>40590</td> </tr> <tr> <td>Purchase of Raw material</td> <td>825000</td> </tr> <tr> <td>Factory rent</td> <td>10140</td> </tr> <tr> <td>Carriage outward</td> <td>28500</td> </tr> <tr> <td>Sales of factory scrap</td> <td>1460</td> </tr> <tr> <td>Depreciation on factory building</td> <td>75200</td> </tr> <tr> <td>Closing Stock of work in progress</td> <td>120260</td> </tr> <tr> <td>Factory stationary</td> <td>12340</td> </tr> <tr> <td>Opening stock of finished goods</td> <td>45280</td> </tr> <tr> <td>Fees to brand ambassador</td> <td>200000</td> </tr> <tr> <td>Printing & Stationary</td> <td>12200</td> </tr> </table>	Opening Stock of raw material 1-1-2020	Rs 110000	Trade Discount	60000	Direct wages	421400	Office Rent	60000	Direct expenses	25840	Technical director salary	40590	Purchase of Raw material	825000	Factory rent	10140	Carriage outward	28500	Sales of factory scrap	1460	Depreciation on factory building	75200	Closing Stock of work in progress	120260	Factory stationary	12340	Opening stock of finished goods	45280	Fees to brand ambassador	200000	Printing & Stationary	12200	10	CO 2
Opening Stock of raw material 1-1-2020	Rs 110000																																			
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	Staff salaries	630000			
	Free sample expenses	20320			
	Closing stock of finished goods	50240			
	Closing stock of raw material	36920			
	Sales are made to earn profit at 10% on cost				

Unit-III (20 marks)

5	a.	<p>Following information relate to personal department for the month of May 2020</p> <p>Number of workers on 1 may 950 Number of workers on 31 may 1050 Number of workers Quit 10 Number of workers discharge 30 Number of workers engage 140 (including 120 for expansion scheme)</p> <p>Calculate Labour turnover rate and Equivalent annual rate by Separation method, Replacement method and Flux method</p>	10	CO 3	KL 3
	b.	Explain inventory control techniques	10	CO 3	KL 1

OR

6	a.	Explain Halsey, Rowan, Taylor's Differential piece wage	10	CO 3	KL 1
	b.	<p>Calculate the earnings of worker under</p> <p>(a) Halsey premium plan (b) Rowan premium plan</p> <p>Working hours per day = 8 hours Normal wager per hour = Rs. 15 Standard time per piece = 20 minutes Actual output per day = 26 pieces</p>	10	CO 3	KL 2

Unit-IV (20 marks)

7	a.	Explain apportionment and absorption of overheads	10	CO 4	KL 1
	b.	Ram enterprise has decided to use activity based costing method based on the following activities	10	CO 4	KL 3

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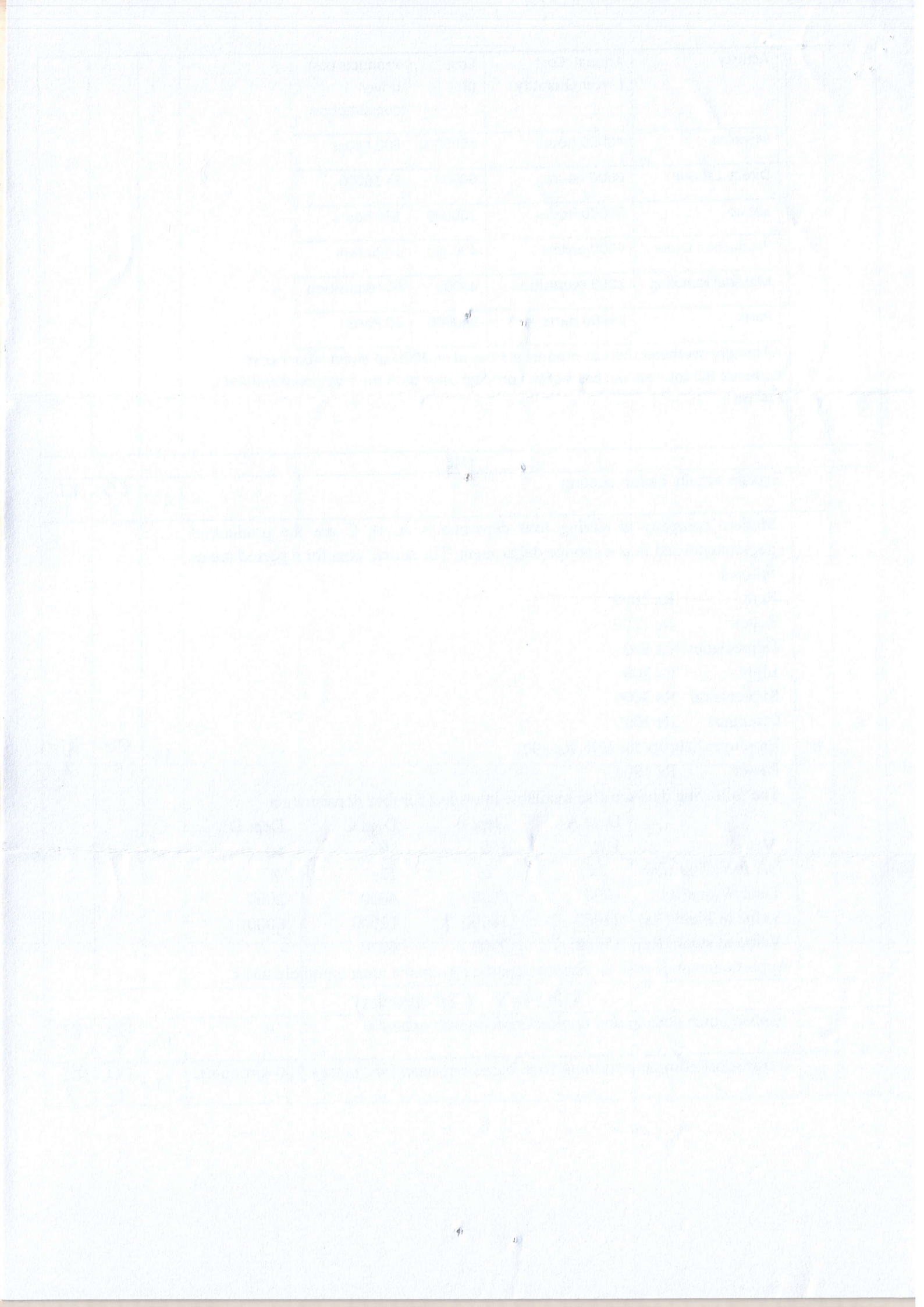
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Activity	Annual Cost Driver Quantity	Cost (Rs)	Products cost driver consumption
Machine	40000 hours	1000000	500 hours
Direct Labour	6000 hours	60000	Rs 18000
Set up	20000 hours	200000	150 hours
Production Order	4000 orders	400000	10 orders
Material Handling	2000 requisition	40000	60 requisition
Parts	24000 parts	960000	30 Parts

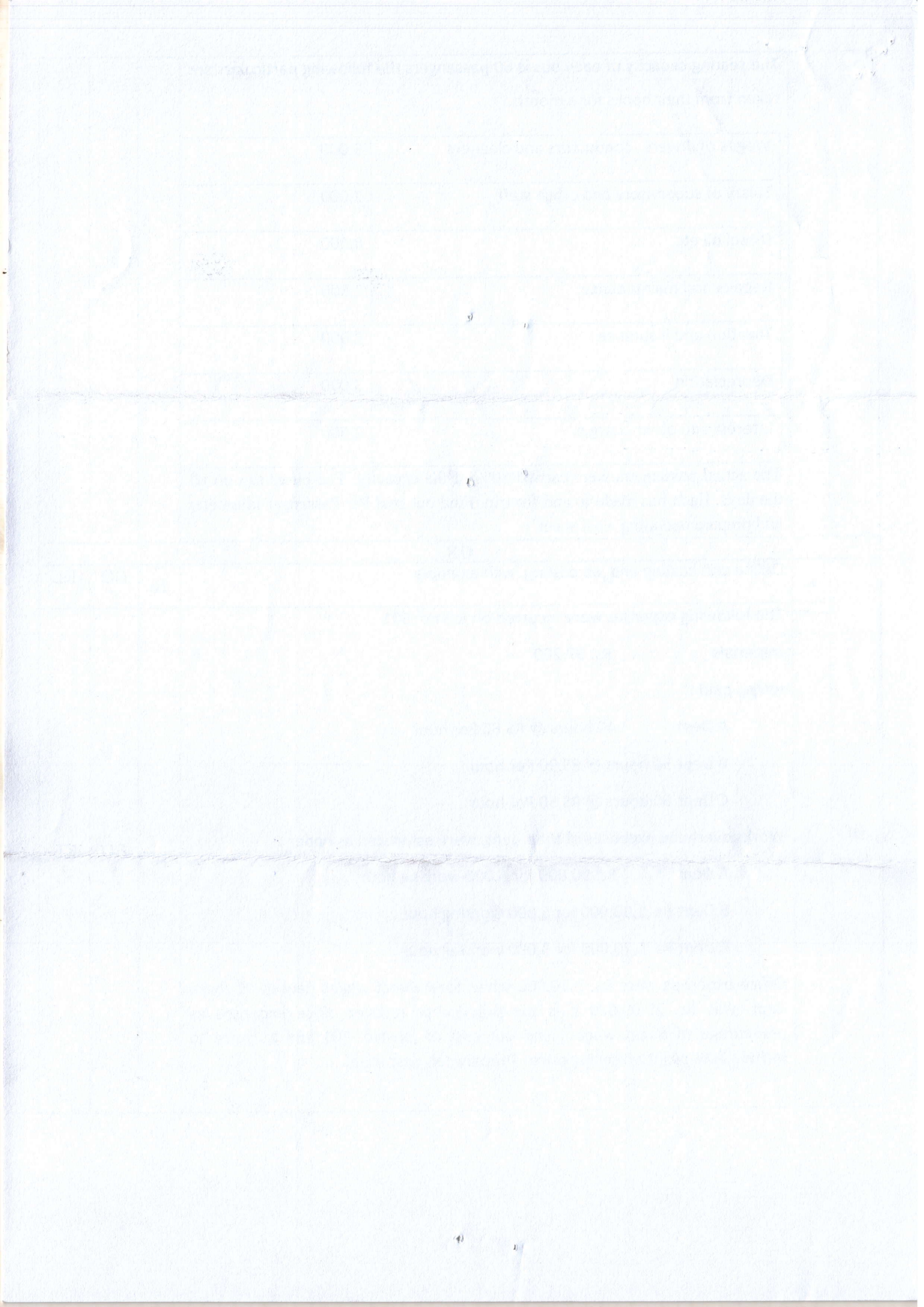
All factory overhead costs to product are based on 200% of direct labour cost. Compare the total annual costs of the product using both the traditional and ABC system

OR

8	a.	Explain activity based costing	10	CO 4	KL 1																													
	b.	<p>Modern company is having four departments A, B, C are the production departments and D is a service department. The actual cost for a period are as follows:</p> <p>Rent Rs 2000 Repair Rs 1200 Depreciation Rs 900 Light Rs 200 Supervision Rs 3000 Insurance Rs 1000 Employer liability for ESI Rs 300 Power Rs 1800</p> <p>The following data are also available in respect for four departments</p> <table border="1"> <thead> <tr> <th></th> <th>Dept A</th> <th>Dept B</th> <th>Dept C</th> <th>Dept D</th> </tr> </thead> <tbody> <tr> <td>Area</td> <td>150</td> <td>110</td> <td>90</td> <td>50</td> </tr> <tr> <td>Number of worker</td> <td>24</td> <td>16</td> <td>12</td> <td>8</td> </tr> <tr> <td>Total Wages(Rs)</td> <td>8000</td> <td>6000</td> <td>4000</td> <td>2000</td> </tr> <tr> <td>Value of Plant (Rs)</td> <td>24000</td> <td>18000</td> <td>12000</td> <td>6000</td> </tr> <tr> <td>Value of stock (Rs)</td> <td>15000</td> <td>9000</td> <td>6000</td> <td>-</td> </tr> </tbody> </table> <p>Apportionment of cost to various departments on the most equitable basis</p>		Dept A	Dept B	Dept C	Dept D	Area	150	110	90	50	Number of worker	24	16	12	8	Total Wages(Rs)	8000	6000	4000	2000	Value of Plant (Rs)	24000	18000	12000	6000	Value of stock (Rs)	15000	9000	6000	-	10	CO 4
	Dept A	Dept B	Dept C	Dept D																														
Area	150	110	90	50																														
Number of worker	24	16	12	8																														
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Value of Plant (Rs)	24000	18000	12000	6000																														
Value of stock (Rs)	15000	9000	6000	-																														
UNIT-V (20 marks)																																		
9	a.	Define batch costing and contract costing with example	10	CO 5	KL 1																													
	b.	A transport company running four buses between two places 100 km apart.	10	CO 5	KL 3																													



	<p>The seating capacity of each bus is 60 passengers the following particulars are taken from their books for a month.</p> <table border="1"> <tr> <td>Wages of drivers , conductors and cleaners</td> <td>5,000</td> </tr> <tr> <td>Salary of supervisory and office staff</td> <td>2,000</td> </tr> <tr> <td>Diesel oil etc</td> <td>8,000</td> </tr> <tr> <td>Repairs and maintenance</td> <td>1,500</td> </tr> <tr> <td>Taxation and insurance</td> <td>2,000</td> </tr> <tr> <td>Depreciation</td> <td>3,000</td> </tr> <tr> <td>Interest and other charges</td> <td>2,500</td> </tr> </table> <p>The actual passengers were carried 80% of the capacity. The buses run on all the days. Each bus made to and fro trip. Find out cost Per Passenger kilometer and prepare operating cost sheet</p>	Wages of drivers , conductors and cleaners	5,000	Salary of supervisory and office staff	2,000	Diesel oil etc	8,000	Repairs and maintenance	1,500	Taxation and insurance	2,000	Depreciation	3,000	Interest and other charges	2,500			
Wages of drivers , conductors and cleaners	5,000																	
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Depreciation	3,000																	
Interest and other charges	2,500																	
OR																		
	a.	Define unit costing and job costing with example	10	CO 5	KL 1													
10	b.	<p>The following expenses were incurred on job no. 501</p> <p>materials Rs. 97,200</p> <p>wages paid :</p> <p style="padding-left: 40px;">A Dept 40 hours @ RS.80 Per hour</p> <p style="padding-left: 40px;">B Dept 50 hours @ RS.90 Per hour</p> <p style="padding-left: 40px;">C Dept 60 hours @ RS.50 Per hour</p> <p>Works overhead expenses of their dept. were estimated as under :</p> <p style="padding-left: 40px;">A Dept Rs. 90,000 for 6,000 working hour</p> <p style="padding-left: 40px;">B Dept Rs. 1,00,000 for 5,000 working hour</p> <p style="padding-left: 40px;">C Dept Rs. 1,20,000 for 3,000 working hour</p> <p>Office expenses were Rs, 7,50,000 when total direct wages paid in all three dept. was Rs. 25,00,000 it is the practice to recover office expenses as percentage of direct wages .Find out cost of job No. 501 and its price to include 20% profit on selling price . Prepare Job cost sheet</p>	10	CO 5	KL 3													



OP JINDAL UNIVERSITY, RAIGARH (C.G.)



END SEMESTER EXAMINATION-BACKLOG, DEC 2023

Program Name: **B.Com**

Program Code: **02UG020**

Time: **3 Hrs**

Semester: **4th**

Max. Marks: **100**

Course Code: **COM-B 403**

Course Name: **Indian Financial System**

Answer any one question from each section			M	CO	KL
All questions carry equal marks					
Section A (Unit-I) (20 marks)					
1	a.	Discuss various Components/ Constituents of Indian Financial System in short.	10	1	2
	b.	Explain Indian financial system.	10	2	2
OR					
2	a.	What are the main functions of Regional Rural Banks (RRBs)? Define.	10	3	2
	b.	Briefly explain the role of Money lenders in Indian Economy.	10	1	2
Section B (Unit-II) (20 marks)					
3	a.	Define various functions and Features of stock Exchange in India.	10	3	3
	b.	List down various key differences in BSE & NSE.	10	2	2
OR					
4	a.	Elaborate listing of securities in stock exchange. Discuss objectives of listing.	10	3	2
	b.	What are the main requirements for a retail investor to trade in stock market?	10	3	2
Section C (Unit-III) (20 marks)					
5	a.	Define the concept of credit rating in India.	10	4	2
	b.	What's the difference between credit rating and credit score?	10	1	3
OR					
6	a.	How credit scores work? Discuss different factors of credit score.	10	1	3
	b.	Explain the mechanism for improving the credit score for individuals.	10	1	2
Section D (Unit-IV) (20 marks)					
7	a.	Define the concept of Mutual fund.	10	2	2
	b.	Differentiate between ADR & GDR.	10	5	2
OR					
8	a.	Explain Venture Capital. Discuss various advantages and disadvantages of Venture Capital.	10	4	2
	b.	How to raise venture capital for a tech startup in India? Explain with an example.	10	4	3
Section E (Case Study) (20 marks)					
9	a.	Elaborate the Procedure for floating Initial Public Offer in Money market.	20	1	2
OR					
10	a.	Write short notes on ➤ Hire Purchase ➤ Angel Investor ➤ Factoring ➤ Stock Broking	20	4	3



UNIVERSITY OF RAJSHAHI, RAJSHAHI (O.G.)

INSTITUTE OF POSTGRADUATE STUDIES

Page No.

Registration No.

Date

Name of the Candidate

Name of the Institute

Roll No.

Subject

Section

Time

Place

Signature of the Candidate

Date

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OP JINDAL UNIVERSITY, RAIGARH

END SEMESTER EXAMINATION (Backlog), December-2023

BCOM 4th SEMESTER
MANAGEMENT (02UG020)**INDIRECT TAX LAWS**

Time: 3 Hrs.

Max. Marks: 100

Note:

Answer any one question from each unit

All questions carry equal marks

M CO KL

Unit-I (20 marks)

1	a.	Explain the structure and management of taxes in India.	12	1	1
	b.	Explain the types of excise duty?	8	1	1

OR

2	a.	Explain excise duty and who is liable to pay it?	10	1	1
	b.	Define indirect tax. Explain its feature and distinguish indirect tax with direct tax.	10	1	1

Unit-II (20 marks)

3	a.	Explain the advantages and limitations of indirect tax.	10	2	2
	b.	Explain the process of valuation of excise duty. How goods are classified under excisable duty?	10	2	2

OR

4	a.	Distinguish excise duty different from GST?	10	2	2
	b.	Give an account of the authorities and their powers under central excise laws.	10	2	2

Unit-III (20 marks)

5	a.	Give an account of VAT and its disadvantages.	10	3	3
	b.	Explain service tax, its scope and features.	10	3	2

OR

6	a.	Define GST. Distinguish it from VAT.	10	3	3
	b.	Briefly explain the history of GST in India.	10	4	3

Unit-IV (20 marks)

7	a.	Explain the meaning and objectives of central sales tax.	10	4	3
	b.	What are the conditions for central sales tax to become applicable? What are the rates of central sales tax?	10	4	2

OR

8	a.	Explain the objectives and necessity of GST in India.	10	5	3
	b.	Explain the meaning, features and structure of GST council in India.	10	6	1

Unit-V (20 marks)

9	a.	Write short notes on: 1. GST council Quorum 2. Dispute redressal by GST council	10	5	3
	b.	Explain dual GST and its benefits.	10	5	3

OR

10	a.	Explain through an example the anatomy of GST vs VAT in India.	10	6	2
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	b.	Why do you think indirect tax is required in India? What steps are to be taken towards the awareness of indirect taxes in India?	10	6	3
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OP JINDAL UNIVERSITY, RAIGARH
END SEMESTER EXAMINATION, DECEMBER-2023
BCOM 4TH Semester [02UG020]



MACROECONOMICS

Time: 3 Hrs.

Max. Marks: 100

Note: Answer any one question from each unit
 All questions carry equal marks

	M	CO	KL
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Unit-I (20 marks)

1	a.	Discuss all the aggregates of National Income.	10	2	2
	b.	Highlight What is the difference between Macro and Micro Economics?	10	1	2

OR

2	a.	Discuss four sector circular flow of Income.	10	1	2
	b.	Calculate all eight aggregates of national Income from the following information. Personal consumption expenditure (7500), Net Indirect taxes (120), Government consumption expenditure (2350), Investment expenditure (1670), Net exports (-300), Net factor Income from abroad (200), Depreciation (160).	10	2	4

Unit-II (20 marks)

3	a.	Discuss the great depression of 1929. What are the reasons behind the great depression.	10	1	2
	b.	What do you understand by effective demand?	10	1	2

OR

4	a.	Explain money wage rigidity model with the help of graph.	10	2	2
	b.	For an economy, the following consumption function is given: $C = 70 + 0.75Y$. a) If investment in a year is 30 cr, what will be the equilibrium level of Income. b) If the full-employment income level is 560cr, what investment must be undertaken to ensure equilibrium at full employment?	10	6	4

Unit-III (20 marks)

5	a.	What do you understand by Business fixed investment and residential investment? Elaborate with the help of example.	10	3	2
	b.	What is linear consumption function? Explain with the help of graph and schedule.	10	3	2

OR

6	a.	Discuss accelerator theory of investment with the help of schedule and graph.	10	3	2
	b.	The following consumption function of an economy is given, $C = 60 + 0.75Y$, where "Y" is national income. If the planned level of investment in a year is Rs 75 cr. What will be the equilibrium level of national income and consumption & saving? Also, calculate the value of investment multiplier.	10	3	4

Unit-IV (20 marks)					
7	a.	State the difference between Cost Push and Demand Pull Inflation.	10	4	2
	b.	Explain all four Measures of Money Supply.	10	4	2
OR					
8	a.	What is Money? State the functions of money.	10	4	2
	b.	Discuss Business cycle. Explain all the phases of business cycle with the help of graph.	10	4	3
UNIT-V (20 marks)					
9	a.	What is Fiscal Policy? Discuss the objective of Fiscal policy.	10	5	3
	b.	Calculate the national income and personal disposable income from the following information: GDPMP (7500), Receipts of factor income from the rest of the world (170), Payments of factor income to the rest of the world (250), depreciation (500), Net indirect taxes (650), Corporate profits (1100), Dividends (540), Transfer payments to persons (1250), Personal taxes (1400).	10	2	4
OR					
10	a.	What is Monetary Policy? Discuss the tools of Monetary policy.	10	5	3
	b.	The following saving function of an economy is given, $S = -60 + 0.75Y$, where "Y" is national income. If the planned level of investment in a year is Rs 90 cr. What will be the equilibrium level of national income and consumption & saving? Also, calculate the value of investment multiplier.	10	3	4

OP JINDAL UNIVERSITY, RAIGARH
END SEMESTER EXAMINATION, DECEMBER-2023
B. Com. 5th Semester



Computer Application in Business

Time: 3 Hrs.

Max. Marks: 100

Note:

Answer any one question from each unit

All questions carry equal marks

M	CO	KL
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Unit-I (20 marks)

1	a.	What is information system? What are the components of information systems? Explain with example.	10	1	2
	b.	What is IT strategy (information technology strategy)? What are the basics of an IT strategy?	10	1	3

OR

2	a.	What are the different types of information systems. Explain with example.	10	1	4
	b.	Compare between AI, ML, DL, DS.	10	1	2

Unit-II (20 marks)

3	a.	What is business process? Explain business process redesign.	10	2	3
	b.	What is designing layout? Explain with example.	10	2	3

OR

4	a.	What is Systems Development Life Cycle? Explain any SDLC model with example.	10	2	2
	b.	Explain hardware and software components with example.	10	2	3

Unit-III (20 marks)

5	a.	Write the abouts the following MS Excel functions with example: (i) COUNT (ii) AVERAGE (iii) SUBTOTAL (iv) CEILING (v) TODAY() (vi) IF (vii) SUM Make your own data	10	3	3
	b.	What is Business Process? And how it is different from Business Process Redesign.	10	3	3

OR

6	a.	What is designing the layout? What are the key steps in designing the layout?	10	3	2
	b.	Write advantages and disadvantages of data analysis.	10	2	3

Unit-IV (20 marks)

7	a.	What is Transmission Mode? What are the different Transmission Mode?	10	4	3
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		GiExplain with example.			
	b.	Compare between LAN, MAN, WAN.	10	4	3
OR					
8	a.	What is network Topology Topology? Explain any 3 topologies with example.	10	4	3
	b.	Compare between Hub, Repeater, Bridge, Switch.	10	4	2
UNIT-V (20 marks)					
9	a.	Explain different layers of OSI model.	10	4	3
	b.	What is TCP/IP model and How it is different form OSI model.	10	4	4
OR					
10	a.	What is DBMS? How it is different from File System?	10	4	4
	b.	What is ER Diagrams In DBMS? Explain different symbols used in ER diagram with example.	10	4	3

OP JINDAL UNIVERSITY, RAIGARH

END SEMESTER EXAMINATION, December-2023

BCOM 5th Sem SOM**Working Capital Management (COM-B-504-A)**

Time: 3 Hrs.

Max. Marks: 100

Note: Answer any one question from each unit.

All questions carry equal marks.

M CO KL

Unit-I (20 marks)

1	a.	The material DX is used uniformly throughout the year. The data about annual requirement, ordering cost and holding cost of this material is given below: Annual requirement: 2,400 units Ordering cost: Rs.10 per order Holding cost: Rs.0.30 per unit Required: Determine the economic order quantity (EOQ) of material DX using above data.	10	I	II
	b.	Explain classification of working capital with examples?	10	I	III

OR

2	a.	Explain about working capital assessment?	10	I	II
	b.	CR=3:2 LR=5:4 Value of stock 20000, find out LA, CA, & CL?	10	I	II

Unit-II (20 marks)

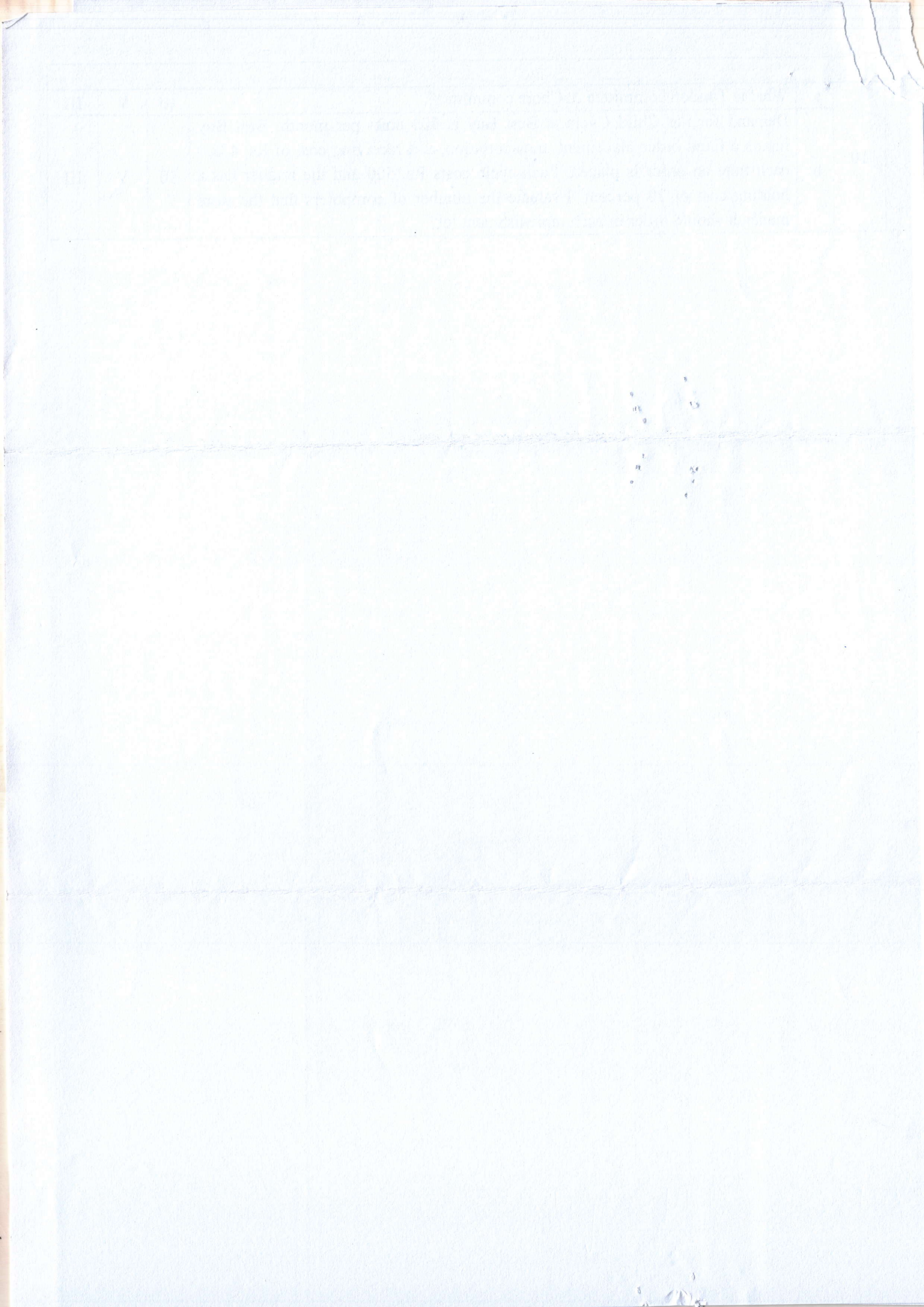
3	a.	What are the inventory management techniques? Explain with examples?	10	II	II
	b.	Sadaf corporation requires Rs.5 lakh in cash for meeting its transaction needs over the next five months. This amount is available with Sadaf Corp. in the form of marketable securities. It can earn 18 percent annual yield on its marketable securities. The conversion of marketable securities into cash entails a fixed cost of Rs. 500 per transaction. Find the optimum cash conversion size.	10	II	II

OR

4	a.	Explain in detail about sources of finance?	10	II	II
	b.	M/s. Tubes Ltd. are the manufacturers of picture tubes of T.V. The following are the details of their operation during 2001: Average monthly market demand 2,000 tubes Ordering cost Rs. 100 per order Inventory carrying cost 20% per annum Cost of tubes Rs. 500 per tube Normal usage 100 tubes per week Minimum usage 50 tubes per week Maximum usage 200 tubes per week Lead time to supply 6 – 8 weeks Compute from the above: (1) Economic order quantity. If the supplier is willing to supply quarterly 1,500 units at a discount of 5%, is it worth accepting? (2) Maximum level of stock. (3) Minimum level of stock. (4) Re-order level of stock.	10	II	II

Unit-III (20 marks)

5	a.	Classification of receivables & explain about uncontrollable receivables types and what are the methods of estimating those uncollectable receivables?	10	III	III
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OP JINDAL UNIVERSITY, RAIGARH

END SEMESTER EXAMINATION, DECEMBER-2023



B.COM V Semester

School of Management

Management Accounting [COM-B 503 A]

Time: 3 Hrs.

Max. Marks: 100

Note:

Answer any one question from each unit

All questions carry equal marks

M CO KL

Unit-I (20 marks)

1	a.	Write the nature and scope of Management Accounting.	10	CO1	KL1
	b.	Discuss on the Importance of Management Accounting.	10	CO1	KL2

OR

2	a.	Differentiate the Management Accounting and Financial Accounting.	10	CO1	KL2
	b.	Write the functions of Management Accounting.	10	CO1	KL2

Unit-II (20 marks)

3	a.	What is Budgeting? Differentiate the Budget and Budgetary control.	10	CO2	KL1
	b.	Brief about the different types of Budget.	10	CO2	KL2

OR

4	a.	<p>XYZ Ltd requires you to prepare the Master budget for the next year form the following information:</p> <p>Sales:</p> <p>Toughened Glass ₹ 6,00,000</p> <p>Bent Glass ₹ 2,00,000</p> <p>Direct material cost 60% of sales</p> <p>Direct wages 20 workers @ 150 per month</p> <p>Factory overheads:</p> <p>Indirect labour –</p> <p>Works manager @ ₹500 per month</p> <p>Foreman @ ₹400 per month</p> <p>Stores and spares 2.5% on sales</p> <p>Depreciation on machinery ₹12,600</p> <p>Light and power ₹3,000</p> <p>Repairs and maintenance ₹8,000</p> <p>Other sundries 10% on direct wages</p> <p>Administration, selling and distribution expenses ₹36,000 per month</p>	10	CO2	KL3								
	b.	<p>Examine the Direct-Labour cost budget for XYZ Company on the basis the following information –</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Product</th> <th>Units to be produced</th> <th>Direct labour hour, per Unit</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>4000</td> <td>7</td> </tr> <tr> <td>B</td> <td>9000</td> <td>10</td> </tr> </tbody> </table> <p>If total budget cost of the products is ₹ 2 per hour.</p>	Product	Units to be produced	Direct labour hour, per Unit	A	4000	7	B	9000	10	10	CO2
Product	Units to be produced	Direct labour hour, per Unit											
A	4000	7											
B	9000	10											

Unit-III (20 marks)

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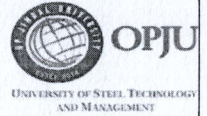
THE UNIVERSITY OF TEXAS AT AUSTIN

THE UNIVERSITY OF TEXAS AT AUSTIN

5	a.	Define the standard costing. Write its advantages.	10	CO3	KL3																								
	b.	What is Direct Material Variance? Define with formula – Direct Material Variance Direct Material Price Variance Direct Material Uses Variance	10	CO3	KL2																								
OR																													
6	a.	The standard quantity of material required is 4 kgs per unit of actual output. The relevant figures are under: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Material</th> <th style="width: 25%;">A</th> <th style="width: 25%;">B</th> </tr> </thead> <tbody> <tr> <td>Standard mix %</td> <td>30%</td> <td>40%</td> </tr> <tr> <td>Price per kg. (₹)</td> <td>1.25</td> <td>1.50</td> </tr> <tr> <td>Actual qty used (kg.)</td> <td>1,180</td> <td>1,580</td> </tr> <tr> <td>Actual price per kg. (₹)</td> <td>1.30</td> <td>1.80</td> </tr> <tr> <td colspan="3">Actual output: 1,000 Units</td> </tr> </tbody> </table>	Material	A	B	Standard mix %	30%	40%	Price per kg. (₹)	1.25	1.50	Actual qty used (kg.)	1,180	1,580	Actual price per kg. (₹)	1.30	1.80	Actual output: 1,000 Units			10	CO3	KL3						
	Material	A	B																										
Standard mix %	30%	40%																											
Price per kg. (₹)	1.25	1.50																											
Actual qty used (kg.)	1,180	1,580																											
Actual price per kg. (₹)	1.30	1.80																											
Actual output: 1,000 Units																													
b.	Calculate the Material Cost variance, Material price variance and material Usage variance. Computes the sales turnover variance from the following figures – <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Product</th> <th colspan="2" style="width: 35%;">Budget</th> <th colspan="2" style="width: 35%;">Actual</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>2,000</td> <td>2.50</td> <td>2,400</td> <td>3.00</td> </tr> <tr> <td>B</td> <td>1,500</td> <td>5.00</td> <td>1,400</td> <td>4.50</td> </tr> <tr> <td>C</td> <td>1,000</td> <td>7.50</td> <td>1,200</td> <td>7.00</td> </tr> <tr> <td>D</td> <td>500</td> <td>10.00</td> <td>400</td> <td>10.50</td> </tr> </tbody> </table>	Product	Budget		Actual		A	2,000	2.50	2,400	3.00	B	1,500	5.00	1,400	4.50	C	1,000	7.50	1,200	7.00	D	500	10.00	400	10.50	10	CO3	KL3
Product	Budget		Actual																										
A	2,000	2.50	2,400	3.00																									
B	1,500	5.00	1,400	4.50																									
C	1,000	7.50	1,200	7.00																									
D	500	10.00	400	10.50																									
Unit-IV (20 marks)																													
7	a.	What is P/V Ratio? Explain it.	10	CO1	KL1																								
	b.	Define Marginal Costing. Write its characteristics.	10	CO2	KL1																								
OR																													
8	a.	State the types of variance and reasons of variances.	10	CO2	KL2																								
	b.	Write short note on Zero budget.	10	CO3	KL2																								
UNIT-V (20 marks)																													
9	a.	Discuss on the stapes in Decision Making Process in Business.	10	CO2	KL2																								
	b.	Write concept of relevant cost and its benefits.	10	CO3	KL2																								
OR																													
10	a.	What is price in Marketing? Write various types of pricing methods.	10	CO2	KL2																								
	b.	Describe the factor influencing Pricing Decision in Business.	10	CO3	KL2																								

4/1
10/01

OP JINDAL UNIVERSITY, RAIGARH (C.G.)



END SEMESTER EXAMINATION, JUNE 2023

Program Name: **B. Com (H)**

Program Code: **02UG020**

Time: **3 Hrs**

Semester: **5th**

Max. Marks: **100**

Course Code: **COM-B 502**

Course Name: **MARKETING MANAGEMENT**

Answer any one question from each section

All questions carry equal marks

			M	CO	KL
Section A (Unit-I) (20 marks)					
1	a.	Explain in detail nature and scope of marketing.	10	I	II
	b.	Define the marketing mix and explain how it can be adjusted to meet the needs of different target markets.	10	I	III
Or					
2	a.	Define the marketing mix and explain it's all components.	10	I	II
	b.	Illustrate Marketing Environment. Explain each by suitable example.	10	I	I
Section B (Unit-II) (20 Marks)					
3	a.	Discuss the importance of market segmentation in developing effective marketing strategies. Provide examples to support your answer	10	II	II
	b.	What is the significance of consumer behavior in marketing decision-making? How can businesses use insights into consumer behavior to their advantage?	10	II	II
Or					
4	a.	Explain types of Consumer Behaviour with Matrix and example.	10	II	II
	b.	Explain the ways of Market Segmentation with Examples.	10	II	II
Section C (Unit-III) (20 Marks)					
5	a.	Describe the stages of the product life cycle and discuss the marketing strategies associated with each stage.	10	III	I
	b.	Explain Product levels with suitable examples.	10	III	II
Or					
6	a.	Explain New product development process with examples.	10	III	II
	b.	Explain each stage of product life cycle with the help of graph.	10	III	III

Section D (Unit-IV) (20 Marks)

7	a.	Analyze the Factors influencing pricing decisions.	10	IV	III
	b.	Explain functions of distribution channel.	10	IV	II

Or

8	a.	Discuss the differences between penetration pricing and skimming pricing strategies. Provide examples of situations where each strategy might be appropriate.	10	IV	III
	b.	Explain Process of Selection of Distribution Channels.	10	IV	II

Section E (Unit-V) (20 Marks)

9	a.	Elaborate "Recent trends in online marketing/ E-marketing"	10	V	II
	b.	Differentiate wholesaling and retailing with the help of table.	10	V	II

Or

10	a.	Explain personal selling and its key components.	10	V	II
	b.	Define advertising. Explain Steps involved in Designing an effective advertising program.	10	V	I

Section 11 (1) (a) (i) (ii) (iii)

1. The first condition is that the person must be a resident of the United Kingdom at the time of the death.

2. The second condition is that the person must be a resident of the United Kingdom at the time of the death.

3. The third condition is that the person must be a resident of the United Kingdom at the time of the death.

4. The fourth condition is that the person must be a resident of the United Kingdom at the time of the death.

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9. The ninth condition is that the person must be a resident of the United Kingdom at the time of the death.

10. The tenth condition is that the person must be a resident of the United Kingdom at the time of the death.

11. The eleventh condition is that the person must be a resident of the United Kingdom at the time of the death.

12. The twelfth condition is that the person must be a resident of the United Kingdom at the time of the death.

13. The thirteenth condition is that the person must be a resident of the United Kingdom at the time of the death.