

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Prof, Honors(Old)) -I Year

Semester II

Subject: Business Ethics

Subject ID : **BET2C23A21**

Date :02-08-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

1.Briefly explain the importance of ethics in business.

OR

2.A) Distinguish between morals and ethics.

B) State the steps involved in resolving ethical dilemmas with suitable examples.

3. Discuss the factors influencing ethical behaviour at the workplace.

OR

4.A) Discuss the guidelines for managing ethics at the workplace.

B) list out the commonly recognized discriminating practices at the workplace.

5.. Write in detail about the various threats faced by accounting and finance professionals.

OR

6.A) what are the various safeguards to overcome/counter threats.

B) Discuss the fundamental principles of ethics in the context of finance and accounts.

Section-B

II. Answer any TWO of the following

2x12=24

7. Discuss in detail about unethical issues in marketing.

8. A) Bring out the differences between Consumer interest and Public interest.

B) Distinguish between black marketing and Grey marketing.

9. Explain the etiquette that needs to be followed in board meetings.

10. A) Discuss etiquette to be observed in lunch and Dinner meetings.

B) Discuss etiquette in exchange of business cards.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Comp, IT), BBA(IT) -I Year
Semester II**

Subject: 'C' Programming

Subject ID : CPG2CM22A21

Date :02-08-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

Answer the following questions

(3*12=36marks)

1. List and write in detail on the operators and expressions used in C language with the help of examples..

OR

2. a) What is an algorithm and give the steps for writing an algorithm.

b) What is a flowchart and give the flowchart symbols.

3. Explain the working of switch case statements in C with the help of a program.

OR

4. a) Give the syntax and working of break statements

b) Give the syntax and working of continue statements

5. Write a program to multiply 2 matrices of 3X3 order.

OR

6. a) Write on creating a pointer variable.

b) Write on accessing the address of variable.

Section-B

Answer any 2 of the following

(2*12=24marks)

7. What is recursion. Write a program to find the factorial of a number using recursion.

OR

8. a) Write on call by value.

b) Write on call by reference

9. Write in detail on the structure, structure variables and accessing structure members with syntax

OR

10. a) Write on enumerated data types.

b) List the differences between a structure and a union.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IF&A) -I Year

Semester II

Subject: Corporate and Business Law

Subject ID : CBL2C24A21

Date :02-08-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

1. Explain the Classification of Contracts

OR

2. A. Explain legal rules of valid offer

B. Define Agreement and Contract

3. Define Consideration. Explain the essentials of valid consideration

OR

4. A. Explain the terms Free Consent and Flaw in Consent

B. Differences between Coercion and Undue influence

5. Define Contingent Contract. Explain the rules of Contingent Contract

OR

6. A. Explain the circumstances when object or consideration of an agreement is unlawful

B. Write a note on Agreement in Restraint of Marriage

Section-B

II. Answer any TWO of the following

2x12=24

7. What is Doctrine of Indoor Management? Explain the exceptions to the Doctrine

8. A. What is Doctrine of Constructive Notice?

B. Explain the Disqualifications of Directors

9. Define Resolution. Explain the Types of Company Resolutions

10. A. Explain the circumstances for compulsory winding up of a company

B. Explain the requisites of a valid meeting

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com/B.Sc/ B.A/B.B.A-I Year

Semester - II

Subject: Environmental Studies

Subject ID : EVS2UGA21

Date :12-07-2021

Max.Marks:60

Time: 2hrs 30minutes

I. Answer any FIVE of the following in about 150 words

4 X 5 = 20 Marks

1. Ecological Footprint
2. Environmental Act
3. Green House gases
4. Radio activity
5. Fire safety
6. In-situ Conservation
7. Nuclear Hazards
8. Ex-situ Conservation

II. Answer any FIVE of the following in about 250 words

8 X 5 = 40 Mark

1. Describe Renewable and Non- Renewable resources.
2. Define Eco System, its structure and functions
3. Describe pollution and its effects. Write brief notes on any two kinds of pollution.
4. What is Global Warming? Discuss the causes and effects of Global Warming.
5. Define Biodiversity. Explain the threats to Biodiversity.
6. What is the significance of Ozone layer? How is it getting depleted?
7. What is Disaster Management?
8. Write an essay on the Central Government's environmental policies.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com/B.Sc/ B.A/B.B.A-I Year

Semester I

Subject: HVGS

Subject ID : HVGS1BLA21

Date :12-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-I

2x5= 10 marks

I) Give your responses to the following situations in 100 words.

1. There is a group of trouble makers in your class who are constantly making fun of you for being very short. You have told them politely and even complained to the Class teacher. But the nothing has worked.

How do you feel about the situation? How would you manage this situation and what are the necessary values one should have in this case?

2. Imagine you are a 12 year old girl who has continuously seen your neighbour . You have thought about complaining to the police, but this is not easy for you because their father is the only earning member of the family. You are not old enough to fight with your father.

What would you do for the mother? How will you handle this case of domestic violence and ensure a safe living situation for the mother.

Section-II

II Answer any five of the following questions in about 200 words each, choosing AT LEAST TWO EACH FROM Part A and Part B.

5X10= 50M

A. Human Values

1. Define Values? Why is there a need for Value Education?
2. What is Self exploration? What are the features of Self-exploration?

3. What is Prosperity? What is the difference between Wealth and Prosperity? Can wealth ensure happiness in our life?
4. What are the basic things for fulfillment of basic human aspirations? Discuss in detail.
5. What is the basis of healthy interpersonal relationships?

B. Gender Sensitization

1. What is the objective of gender sensitization? Why is there a need for Gender sensitization?
2. What is Gender stereotyping and how does it lead to gender discrimination?
3. Write an essay on Domestic violence against women in India and its remedies.
4. Write a note on the Nirbhaya Act.
5. Write short notes on any **TWO** of the following:
 - i) Beti Bachao Beti Pado/ Selfie with Daughter
 - ii) Sexual harassment at Workplace Act
 - iii) Mahila E-haas
 - iv) Sakhi
 - v) Swadhar Greh
 - vi) STEP (The Support to Training and Employment Programme for Women)

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com/B.Sc/ B.A/B.B.A-I Year

Semester II

Subject: Indian Heritage and Culture

Subject ID : IHC2BLA21

Date :12-07-2021

Max.Marks:100

Time: 2hrs 30minutes

I. Answer any FIVE of the following in about 300 words

5X20= 100 Marks

1. Briefly outline Telangana history and cultural heritage.
2. Write the salient features of the Harrapan civilisation.
3. Explain the salient features of the Vijayanagara Dynasty.
4. Why is Gupta Age known as the Golden age?
5. Describe the art and architecture of the Mughal period.
6. Describe the life and teachings of Lord Mahaveer.
7. Describe the rise and fall of Buddhism in India.
8. Describe the ideal man and ideal woman as depicted in the Ramayana.
9. What are the significant aspects of Pllavas' rule?
10. Write briefly about the Mauriyan empire.
11. Describe the influence of Islam on Indian culture.
12. Highlight Hyderabad's history and cultural heritage.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Gen, Comp)/B.Sc/ B.A/B.B.A-I Year
Semester –II**

Subject: English - II

Subject ID : ENG2UGA21

Date :14-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section I

I. Answer any five questions in about 50-75 words (2X5=10 M)

1. What are the ways in which hands speak according to A G Gardiner?
2. What was the poet's opinion about the two roads in the poem Road not taken?
3. What is the message revealed in poem The Road not taken?
4. What are the 'trials and tribulations' Martin Luther talks about?
5. Briefly explain the dream of Martin Luther king Jr.
6. According to Henry W Longfellow, how do the lives of great men affect those around them?
7. What did the lady ask the dentist to wear? Why?
8. Write the gist of the conversation between Dolly and the dentist.

2. Read the following passage and answer the questions that follow: 5 M

Kissing as a part of salutation strictly does not match on the moral ground. But the essayist believes that Englishmen could not conceive that they will ever be argued out of shaking hands with each other. The essayist compares that greeting with the grip of the hand to accompany. It would seem like controlling one's anger or violation of sacred things. It seems like a bond without the seal and as inactive and cold as stepmother's breath or an official type written letter with typewritten signature. It seems as without shaking hands we are revolting with our hands.

1. What kind of salutation goes against the moral grounds?
2. What is the belief of the essayist?
3. Identify a 'simile' from the passage.
4. Give the antonym of the word 'sacred'.
5. Name the author of the passage.

3. Read the following stanzas and answer the questions that follow: 5 M

*Trust no Future, howe'er pleasant!
Let the dead Past bury its dead!
Act,— act in the living Present!
Heart within, and God o'erhead!*

*Lives of great men all remind us
We can make our lives sublime,
And, departing, leave behind us
Footprints on the sands of time;*

1. How does the poet picture past and present?
2. How does he want us to live the present?
3. What do we learn from great men?
4. Give the synonyms of the word 'sublime' & 'pleasant'.
5. Name the poet and the title of the poem.

Section II

4. Answer any two questions out of the four in about 200 words (2X5=10 M)

1. How does Decision making skills help you build a successful career? Explain in detail.
2. List and explain a few key skills that builds leadership skills.
3. Non-verbal communication is the key factor to build a good personality. List a few elements in detail
4. Explain in detail the Problem Solving Skills as an effective soft skill
5. Write the do's and don't's of dining etiquette.

Section III

- a.** Write a dialogue of eight exchanges on agreeing and disagreeing on an offer of a new course during the lockdown 6 M

b. Match the following

7 M

- | | |
|-------------------|--|
| i. Kleptomania | 1. Lover of books |
| ii. Monogamy | 2. Lover of human kind |
| iii. egotist | 3. One who often talks of his achievements |
| iv. Bibliophile | 4. Habit of stealing things |
| v. philanthropist | 5. Fear of open spaces |
| vi. Biography | 6. Looking at the negative side |
| vii. Pessimistic | 7. Writing about someone's life story |
| viii. Agoraphobia | 8. Custom of marrying one |

c. Write the correct spelling of the following words: 6 M

1. Tomorrow
2. Committee

3. Embarrassment
4. Absentia
5. Accommodate
6. Gynecologist

d. Transcribe the following words 1 ½ M

1. Active
2. Thermal
3. Closure

Change it into English 1 ½ M

1. /kəʊst/
2. /blʌf/
3. /bɪ'heɪv/

e. Change it into Indirect Speech: 4 M

1. The traffic police, “ show me your license?”
2. Ann said, “ when will you be back”
3. The watchman said to us, “ don’t play in the garden”
4. The boss said, “ don’t forget to order A3 size paper.”

f. Change it into direct speech 4M

1. He told me that he was Radha’s husband
2. He requested me to get the work done.
3. The doctor advised me to eat nutritious food.
4. They wanted to know what my name was.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (IT, Hons, Prof, IFA)/ B.B.A(IT, Analytics, FM, Entrepreneurship)-I Year
Semester II**

Subject: Functional English - II

Subject ID : FE2UGA21

Date :14-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section I

Answer ant SIX from the following:

(6X2=12 Marks)

1. Examine and elaborate on why, according to the author, self-esteem is indispensable for a successful life.
2. How are people with high self-esteem different from people with low self-esteem?
3. How is Ashok treated by the Doctor on confirming his disease?
4. How does Ashok cope with the unfortunate situation in his life?
5. What are Shaw's views on Spoken English?
6. What is the difference between Home Manners and Company Manners?
7. What is the father's advice to his son in the poem "If"?
8. Explain the theme of the poem "On killing a Tree"?

Section II

Answer the following (6X8= 48 Marks)

- 9. How should you prepare for an Interview.8 Marks.**

Or

What are the Do's and Don'ts to be kept in mind while preparing for the Interview?

- 10.What are the steps to be followed for an effective Group Discussion?8 Marks.**

or

What are the Dos and Don'ts of Group discussions?

3.Read the following advertisement and draft a Resume and a cover letter. 8 Marks.

11. Wanted a Masters in Commerce holding a diploma in Tally to work as a Senior Accountant in Ideal Tech Ltd. Interested candidates are welcome to send their resume to Ideal Institute of Learning, Hyderabad.

12. What are the four effective Presentation Skills. **8 Marks**

Or

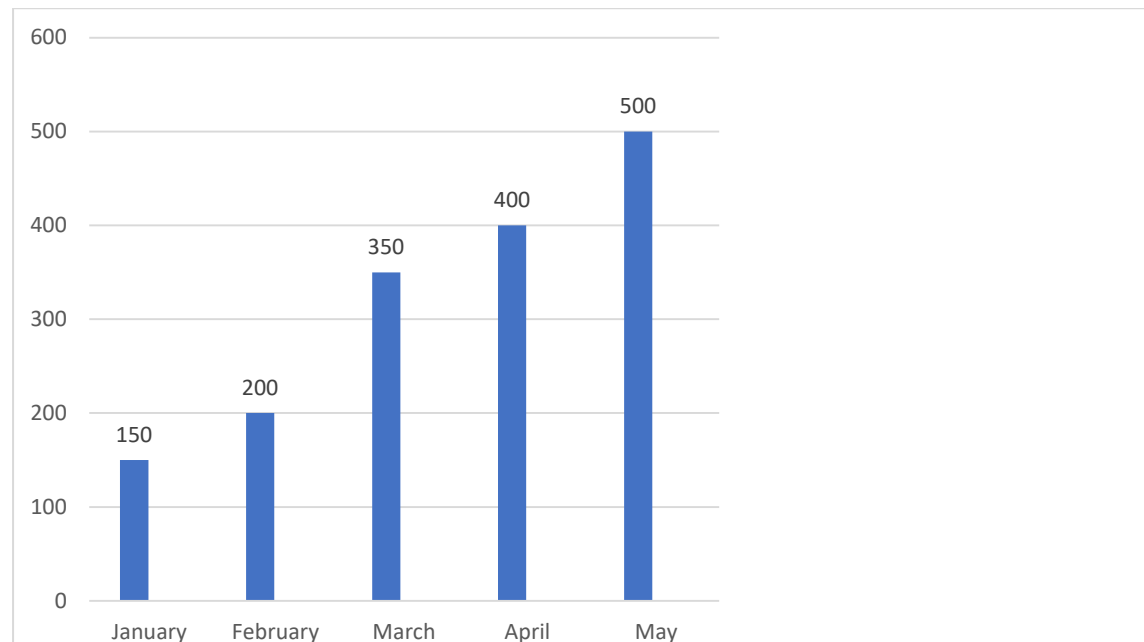
What are the Do's and Don'ts of Presentation Skills.

13. Write an e-mail correspondence: **8 Marks**

Assume that you are a Dealer of a general store. Write an email to the college in the city offering them a good discount on collaborating with them in an annual deal for ordering the sanitizers and hand gloves in this Covid.

14. Convert the following information into text 4 Marks

A. Sale of Helmets in the city



B. Read the following and draw a tree diagram. 4 Marks

A Company is headed by a Director, assisted by two Assistant Managers. Each Assistant Manager is assisted by two Financial Officers and each Financial Officer has a Secretary to

assist him in the smooth functioning of the factory.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Gen, Comp)/B.Sc/ B.A/B.B.A (Gen)-I Year
Semester II**

Subject: Arabic II

Subject ID : SLA2UGA21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

Answer the following questions

(3x12=36 marks)

Q.No:1. Write an essay on Compilation of the holy Quran.

(12M)

Or

Q.No:2. A) Write about the impact of Quran on Arabic Literature.

(6M)

B) Write a note on "Hassan bin sabit."

(6M)

Q.No:3. Write the Tafseer of surah zil zal (سورة الزلزال).

(12M)

Or

Q.No:4. A) Translate and explain the following verse with reference to context.

(6M)

ليلة القدر خير من الف شهر

B) Translate and explain the following verse with reference to context.

(6M)

الهكم التكاثر. حتى زرتم المقابر

Q.No:5. Write the summary of "Industrial Exhibition"

(12M)

Or

Q.No:6. A) Translate the following passage in English.

(6M)

ان مدينة حيدرآباد مدينة مشهورة ،هى تعرف بحضارتها وثقافتها، والآثار القديمة من تشارمينار ،وقلعة كولكنده، ومتحف سالارجنغ، وقصر شو محلة، ومكة مسجد، وقبات قطب شاهى، والجامعة العثمانية، ودائرة المعارف العثمانية، وغيرها.

B) Answer the following.

(6M)

1) بأى بوابة دخل الوالد وأهله فى المعرض؟

2) متى ولد مير عثمان علي خان ومتى توفى؟

3) بما يعرف الملك الأخير بمدينة حيدرآباد ؟

Section-B

II. Answer any two of the following.

2X12=24

Q.No:7. Define Adjective phrase (المركب التوصيفي) with Arabic examples. (12M)

Q.No:8 A) Explain about Verbal Sentence (الجملة الفعلية) (6M)

B) Write a note on Nominal Sentence (الجملة الاسمية) (6M)

Q.No:9. A) Translate the following passage in English. (12M)

فيصل : أهلا وسهلا ومرحبا بك. كيف الحال يا صديقي؟

جمال : طيب وأنت؟

فيصل : أنا بخير وعافية، شكرا. متى غادرت نيويورك يا صديقي؟

جمال : في الساعة العاشرة صباحا.

فيصل : كيف كان السفر؟

جمال : إنه كان مريحا جدا.

Q.No:10. A) Translate the following Sentences in Arabic. (6M)

1. O brother! Where are you going?

2. I have to open my bank account.

3. May I help you?

B) Write the meanings of the following words. (6M)

1. ضابط الجوازات 2. دولارات 3. صالة الإنتظار 4. الإستمار 5. حساب التوفير 6. موظف البنك

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IT, Prof) I Year

Semester II

Subject: Business Statistics II

Subject ID : BS2C01A21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

Q.NO:1 Find Karl Pearson's coefficient of skewness:

Profits	50-70	70-90	90-110	110-130	130-150	150-170	170-190
No.of Companies	4	8	12	20	6	7	3

OR

Q. NO:2 A. Given Bowley's coefficient of skewness=-0.48, $Q_3=10.2$,

Median=14.4. What is the quartile coefficient of distribution?

B. Find the standard deviation from the following information:

Mean=30.1, Mode=27.73, $Sk=0.227$.

Q.NO.3 Find the coefficient of correlation between price and sales from the following data:

Price(Rs.)	103	98	85	92	90	84	88	90	93	95
Sales(Units)	500	610	700	630	670	800	800	750	700	680

OR

Q.NO.4 Two housewives, Geeta and Rita, asked to express their preference for different kinds of detergents, gave the following replies:

Detergent	A	B	C	D	E	F	G	H	I	J
Geeta	4	2	1	3	7	8	6	5	9	10
Rita	4	1	2	3	8	7	5	6	9	10

To what extent the preferences of these two ladies go together?

B. Define Correlation. Discuss different types of correlation.

Q.NO.5 The information given below relates to the advertisement and sales of a company in Rs.lakh:

	Advertisement Expenditure(Rs.crore)	Sales (Rs.crore)
Average	10	50
Standard Deviation	2	10
Correlation Coefficient between X and Y	0.9	

(a) Obtain the two regression equations.

(b) Estimate the likely sales for a proposed advertisement expenditure Rs. 13.5 crore? What should be the advertising budget if the company wants to achieve a sales target of Rs. 70 crore?

OR

Q.NO.6 A. What are the important uses of regression analysis?.

B. Define Regression Coefficient and calculate r if $b_{xy}=0.902$, $b_{yx}=1.01$.

Section-B

II. Answer any TWO of the following

2x12=24

Q.NO: 7 Calculate Fisher's Index No. and show that it satisfies Time and Factor Reversal tests.

commodity	2011		2012	
	P_0	Q_0	P_1	Q_1
A	12	20	14	30
B	14	13	20	15
C	10	12	15	20
D	6	8	4	10
E	8	5	6	5

Q.No: 8 A. Compute price index using weighted average of relative's method using
(a)Arithmetic mean (b) Geometric mean.

Base year quantity	Base year price	Current year price
10	20	32
20	12	18
30	8	10
40	4	8

B. Compute price index using weighted average of relative's method using
(a)Arithmetic mean (b) Geometric mean.

Base year quantity	Base year price	Current year price
10	20	32
20	12	18
30	8	10
40	4	8

Q.NO: 9 The following are the annual profits in lakh of rupees in a certain business:

Year	2008	2009	2010	2011	2012	2013	2014
Profits (Rs.lakh)	60	72	75	65	80	85	95

(a).Use the least squares method to fit a straight line trend to the above data
(b).Estimate the profit for the year 2018.

Q.No: 10 A. Explain: a)Secular trend, b)Seasonal variations, c)Cyclical fluctuations.

B. Apply the method of semi-averages for determining trend to the following data:

Year	Sales(Rs)
2009	20
2010	24
2011	22
2012	30
2013	28
2014	32

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Hons, IF&A) - I Year
Semester II

Subject: Business Mathematics

Subject ID : BM2C02A21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

1. If the roots of the equation $ax^2 + bx + c = 0$ may be in the ratio $m : n$, prove that $mnb^2 = ac(m+n)^2$

OR

2. (A) Solve the following equation using method of factorization

$$\frac{p}{b} + \frac{b}{p} = \frac{a}{b} + \frac{b}{a}$$

(B) Solve the equation $(b-c)x^2 + (c-a)x + (a-b) = 0$ using models of Sridhar Acharya.

3. Ram arranges to pay off a debt of Rs.9,60,000/- in 48 annual installments which form an arithmetic series. When 40 of the installments are paid, Ram becomes insolvent and his creditor finds that Rs.2,40,000/- still remains unpaid. Find the value of the first three installments of Ram. Ignore interest.

OR

- 4 (A) If the 5th term and the 9th term of G.P be 16 and 256 respectively, find the nth term and the 7th term of the G.P and hence the G.P in its complete form.

(B) Insert 4 terms between $\frac{1}{5}$ and $\frac{1}{15}$ of Harmonic Progression.

5. Solve the following system of equations using matrix method.

$$x + 2y + z = 7$$

$$x + 3z = 11$$

$$2x - 3y = 1$$

OR

- 6.(A) Using Cramer's rule find the solution for the following system of equations

$$2x - y = 17$$

$$3x + 5y = 6$$

(B) Find X and Y if $X + Y = \begin{bmatrix} 7 & 10 \\ 2 & 5 \end{bmatrix}$ and $X - Y = \begin{bmatrix} 3 & 0 \\ 0 & 3 \end{bmatrix}$

Section-B

II. Answer any TWO of the following

2x12=24

7. Fit a binomial distribution to the following data relating to a survey of male children in 125 families:

No.of male children	0	1	2	3	4	5
No.of families(F)	9	17	26	39	22	12

8 (A) Expand $(x^2 - \sqrt{1 - x^2})^4 + (x^2 + \sqrt{1 - x^2})^4$ using Binomial theorem.

(B) Find the term independent of x in the expansion of $(3x - \frac{2}{x^2})^{15}$

9. Find for what value of x , the following expression is maximum or minimum respectively.

$$y = 2x^3 - 21x^2 + 36x - 20$$

10(A) Evaluate $\lim_{x \rightarrow 3} \left(\frac{x^2 - 9}{\sqrt{x^2 + 16} - 5} \right)$

(B) Evaluate $\lim_{x \rightarrow 1} \left(\frac{x^4 - 3x^3 + 2}{x^3 - 5x^2 + 3x + 1} \right)$

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp)/B.Sc/ B.A/B.B.A (Gen)-I Year

Semester II

Subject: French II

Subject ID : SLF2UGA21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Part – A Total marks 40 (5 questions of 8 Marks each)

1. Conjuguez les verbes entre parenthèses au temps indiqué (12 au choix -1 x12) 12
(le présent et le passé composé et l'imparfait)

1. Nous ----- le travail. (faire - mettez à l'imparfait)
2. Ils ----- cet appartement. (acheter - mettez au présent)
3. Elle ----- les enfants à dîner. (appeler – mettez au passé composé)
4. Ils ----- ces papiers. (jeter- mettez à l'imparfait)
5. Tu ----- le salon. (balayer- mettez au présent)
6. Nous ----- préparer pour les examens. (commencer– mettez au passé composé)
7. Elles ----- les fleurs dans le vase. (mettre-mettez à l'imparfait)
8. Il ----- sa chambre. (ranger -mettez au présent)
9. Marie ----- les exercices. (répéter - mettez à l'imparfait)
10. Ils ----- . (se lever– mettez au passé composé)
11. Elle ----- les meubles. (essuyer- mettez à l'imparfait)
12. Nous ----- le français. (apprendre -mettez au présent)
13. Ils ----- cette villa. (vendre -mettez au passé composé)
14. Elles ----- de la musique. (jouer - mettez à l'imparfait)
15. Nous ----- les phrases avec les prépositions. (remplir -mettez au passé composé)
16. Vous ----- les leçons. (lire – mettez au présent)

II. A. Complétez les phrases avec un adjectif démonstratif : (8 au choix - ½ x 8) 4
Ce, cet, cette & ces

1. J'adore ----- actrice.

2. Paul n'aime pas ----- acteur.
3. Nous n'achetons pas ----- crayons.
4. ----- hôtel est construit récemment.
5. J'aime ----- restaurant près du cinéma Rex.
6. ----- femme a une belle coiffure.
7. Il faut couper ----- branches de cet arbre.
8. ----- photo est bonne.

II. B. Complétez les phrases avec les prépositions (8 au choix- ½ x 8)

4

Des, au, en,à, de la, à l', de

1. L'étudiant a posé une question ----- professeur ?
2. Le dîner ----- Français est très élaboré ?
3. Il vit ----- Etats – Unis.
4. Tu te lèves ----- 6 h.
5. Ils sont allés ----- voitures.
6. Elle va ---- école.
7. Au mois ---- décembre, il fait froid en Inde.
8. La voiture ----- dame est rouge.

III. A. Utilisez un pronom relatif Qui ou Que dans les phrases (6 au choix - ½ x 6)

3

1. Voilà le jeune fille ----- est ma voisine.
2. Ne prenez pas cet habit rouge ----- ne marche pas bien avec vous.
3. C'est Dr. Ravi ----- a soigné mon oncle.
4. Voyez cette dame ----- Paul l'invite chez soi, sa nouvelle directrice.
5. Je ne veux pas cette chemise ----- elle a apportée pour moi.
6. Aimez –vous ce film ----- vous avez vuàla télé.
7. Voilà la voiture ----- Les Vincent ont achetée.
8. Prenez ces pêches madame, ----- elles sont si fraîches.

III.B. Remplacez les mots soignés avec un pronom direct ou indirect dans les phrases suivantes (6 au choix - ½ x 6)

3

1. Voilà le parfum. Paul ----- achète.
2. Il envoie les cadeaux aux enfants pour Noël.
3. Elle part avec ses amis d'enfance au pique –nique.
4. Elle danse bien que ses amies.
5. Vous ne portez pas ces souliers.
6. Il donne des livres à ses élèves.
7. Paul est plus méchant que ses camarades.
8. Ils achètent un appartement.

IV. Mettez les phrases à l'impératif (6 au choix 1X6)

6

Ex : Tu dois faire tes devoirs. ---- Fais tes devoirs !

1. Tu **écoutes** le professeur.
2. Vous **fermez** cette fenêtre.

3. Nous prenons la vaccine.
4. Il faut **manger** bien. (vous)
5. Nous **remplissons** cette fiche.
6. Vous allez à l'école.
7. Tu dois **écrire** proprement.
8. Vous n'**ouvrez** pas vos livres.

V. Ecrivez / rédigez un paragraphe/ un dialogue sur un des sujets (10 phrases)

8

1. Ma famille
2. Ma journée
3. La télévision

Part B - Total Marks 20 (4 Questions of 5 marks each)

VI. Compréhension écrite (5 mks)

Dominique Lapierre est né en 1933. Il a publié son premier livre à l'âge de 17 ans, en 1950. Puis, il a fait son service militaire et a rencontré Larry Collins. Après son service militaire, il a travaillé pendant 15 ans pour Paris Match comme grand reporter. Il est allé à Tokyo, à Rio, au Congo, à Moscou, à New York, en Algérie et il a raconté l'actualité contemporaine. En 1960, il a écrit un best-seller avec son ami Larry Collins « Paris brûle-t-il » ? Il a rencontré Mère Térésa en 1981 et a fondé l'association « Action pour les enfants des lépreux de Calcutta ».

Les questions :

a. Dites vrai ou faux (½ x 5)

2 ½

1. Dominique est né en 1933. ()
2. Il a rencontré Lapierre. ()
3. Il a travaillé pour 'Canada Match' comme grand reporter. ()
4. En 1960, il a écrit un best-seller. ()
5. Il a rencontré Mère Térésa en 1981. ()

b. Complétez avec le mot du texte (½ x 5)

2 ½

1. Il a publié son premier livre à l'âge de ----- ans.
2. Il a rencontré-----.
3. Il a travaillé pendant 15 ans pour -----.
4. Il a rencontré ----- en 1981.
5. En, ----- et a fondé une association.

VII. Traduisez en anglais 5 au choix (5x1)

5

1. On partage ? -
2. Ah non ! C'est pour moi !
3. Alors je laisse le pourboire.—
4. C'est tout ?

5. Je vous dois combien ?
6. Je peux vous régler par carte ?
7. On accepte la carte à partir de 10 euros.

VIII. Traduisez en français 5 au choix (5x1)

5

1. I accepted immediately.
2. She is dancing.
3. Can I pay by card? -
4. What is your height? -
5. Can you help me?
6. Here is the fruit market.
7. It was stressful.

IX. Faites / rédigez un micro-dialogue avec 5 au choix (5x1)

5

1. ? - Il aime rester à la campagne.
2. Mettez –vous ce chapeau rouge ? - Oui,
3. Quelle heure est –il ? - Il
4. ----- ? – Il va à Paris en octobre.
5. Regardez –vous le matche du cricket ? - Non, -----
6. Où vont –ils ? - ?
7. ----- ? C'est Pierre Cardin.

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Gen, Comp)/B.Sc/ B.A/B.B.A (Gen)-I Year
Semester II**

Subject: Hindi II

Subject ID : SLH2UGA21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

I. □□□□□ □□□□□ □□□□□□□□ □□ □□□□□ □□□□□ □

3×12=36

1. "□□□□□□ □□□□□□□□□□" □□□ □□ □□□□□ □□□□□□

□□

2.अ. संदर्भ साहित्य व्याख्या कीजिए।

a)सोचते सोचते मुझे हसी आ गयी।हम लोगों की यह विशेषता हो गयी है कि विदेशों में जाकर

अति उत्साह में अपने देश की निंदा करते हैं।

b)तुम्हारी जैसी स्त्री भी..क्या कहूँ, तुम इन ज्योतिषियों की बातों पर विश्वास करती हो ,जो दुनिया-भर

के झूठे और धूर्त हैं।ये झूठ बोलने की ही रोटियाँ कहते हैं।

3.ताई कहानी पाठ का सारांश लिखिए।

या

4.अ. a) गदल का चरित्र चित्रण कीजिए।

b)नरोत्तम सहाय का चरित्र कीजिए।

5.सेवा पाठ का सारांश लिखिए।

या

6.अ.a) भैया जी की राजनीति पर प्रकाश डालिए।

b)गजाधर बाबू आज के अभी भावकों का यथार्थ चित्रण है। इस कथन की पुष्टि कीजिए।

II.निम्नलिखित प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर दीजिए।

2×12=24

7. डिप्टी कलेक्टरी पाठ का सारांश लिखिए।

8.अ. a) शकलदीप बाबू का चरित चित्रण कीजिए।

b) स्वामी विवेकानंद की विदेशों में कैसी छवि रही।

9 किसी एक विषय पर पत्र लिखिए।

अ) अपने पिताजी को पत्र लिख कर अपने नगर में आई बाढ़ के विषय में विवरण दीजिए।

b) किसी पुस्तक विक्रेता को पत्र लिखकर आवश्यक पुस्तकें मगवाईए।

10. आ a) किन्हीं 6 शब्दों का संधि विच्छेद कीजिए।

1. मुनीन्द्र 2. भानुदय 3. इत्यादि 4. रामायण

5. दिग्गज 6. पावक 7. उल्लंघन 8. अपेक्षा

b) किन्हीं 6 शब्दों का विलोम शब्द लिखिए।

1. शीत 2. उत्तरार्द्ध 3. साक्षर 4. शेष

5. उपकार 6. सुगम 7. सार्थक 8. वरिष्ठ

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp)/B.Sc/ B.A/B.B.A (Gen)-I Year

Semester II

Subject: Sanskrit II

Subject ID : SLS2UGA21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

SECTION - A

Answer the following questions.

(3×12=36 M)

Q.1: बुद्धस्य वैराग्योत्पत्तिः इति पाठ्यांशस्य सारं लिखत ।

OR

Q.2: A) बुद्धचरितरचयितुः परिचयं संक्षेपेण लिखत ।

B) ससन्दर्भं व्याख्यात ।

- न चैव संवेगमुपैति लोकः प्रत्यक्षतोऽपीदृशमीक्षमाणः ।

Q.3: बृहत्संहितायाः महत्वं निरूपयत ।

OR

Q.4: A) आचार्यं पि. श्रीरामचंद्रुडु महोदयस्य परिचयं

लिखत ।

B) ससन्दर्भं व्याख्यात ।

- मानवस्य शरीरे यथा रक्तनाड्यः भवन्ति यथा च तासु रक्तं प्रवहति तथैव भूमेरन्तरपि जलनाड्यः सन्ति तासु जलं प्रवहति ।

Q.5: गुरुः शिष्यान् किम् अनुशास्ति?

OR

Q.6: A) 'उपनिषद्' शब्दस्य अर्थं लिखत ।

B) ससन्दर्भं व्याख्यात ।

- सत्यं वद । धर्मं चर ।

SECTION - B

Answer any 'TWO' of the following. (2×12=24 M)

Q.7: गीतोक्तां दैवीसम्पदं व्याख्यात ।

Q.8: A) भगवद्गीतामुद्दिश्य निबन्धमेकं लिखत ।

B) ससन्दर्भं व्याख्यात ।

- न शौचं नापि चाचारो न सत्यं तेषु विद्यते ।

Q.9: सूचित लकारे लिखत -

i) भू (लङ्) ii) अस् (लट्) iii) लिख् (लृट्)

Q.10: A) विग्रहवाक्यं समास नामं च लिखत-

i) विद्यानिपुणः ii) सीतापतिः

iii) अज्ञानम् iv) नरसिंहः

v) पञ्चवटी vi) चक्रपाणिः

B) समस्तपदं समास नामं च लिखत-

i) पापानामभावः ii) कार्ये दक्षः

iii) रक्ता च सा लता च iv) माता च पिता च

v) भूमिं धरति इति vi) कृष्णेन सह वर्तते

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp)/B.Sc/ B.A/B.B.A (Gen)-I Year

Semester II

Subject: Telugu II

Subject ID : SLS2UGA21

Date :17-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section –A

Answer the following questions

(3x12=36 marks)

1. హనుమత్ సందేశానన్ వీరంపుము. (12 మార్కులు)
(లక్షణం)
2. A) సూర్యోదయ సమయంలో లోక రక్షణ కోసం గోపరాజు వర్ణించిన తీరును వీరంచండి. (6 మార్కులు)
B) సుభాషితములలో నీతులను పేర్కొనండి. (6 మార్కులు)
3. 'అల్పవీర' గీతంలో ముఖ్యదూర్మ బహుముఖీన వ్యక్తిత్వం ఎలా వర్ణించబడింది? (12 మార్కులు)
(లక్షణం)
4. A) పరపంచదులు ద్వారా సా.నా.రా భావజాలానన్ తలపండి. (6 మార్కులు)
B) 'రాజు - కవి' అనే పాఠ్యభాగం ఆధారంగా రాజు కంటే కవి గొప్పవాడని నిరూపించండి. (6 మార్కులు)
5. ఎంకన్ సతీతక్కువ ఆదర్శ జీవితానన్ తలపండి. (12 మార్కులు)
(లక్షణం)
6. A) సంస్కృతి అనగానేమి? తొలంగణ సంస్కృతిలో పండుగల విశిష్టతను తలపండి. (6 మార్కులు)
B) తొలంగణ సంస్కృతి లో గోరజనపండుగలను విశ్లేషించండి. (6 మార్కులు)

Section -B

II. Answer any two of the following.

2X12=24

7. మహాదేవ రాజు, హరిహర మురారి దేవులు, ధర్మమవర్ధనుడు, మదన మంజరి వ్యూహాభిగ్నమైన వీరవీరవంతులు. (12 మార్కులు)
8. A) హరిహర, మురారి దేవులు గురించి తలపండి. (6 మార్కులు)
B) దేవగిరి రాజ్యం గురించి రాయండి. (6 మార్కులు)
9. రుద్రమదేవి మహాదేవ రాజును ఓడించిన విధానం తలపండి. (12 మార్కులు)
10. A) మదనమంజరి పాత్ర చిత్రణ తలపండి. (6 మార్కులు)
B) నందననం గురించి రాయండి. (6 మార్కులు)

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp, IT) -I Year

Semester II

Subject: Business Economics

Subject ID : BE2C03A21

Max.Marks:60

Date :22-07-2021

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

(3 x 12 = 36M)

1. Define market and explain how the equilibrium price and output is determined under perfect competition in the long period of a firm, with relevant diagram.

OR

2. a) What do you mean by market and explain the classification of market with a flow chart.
b) What are the equilibrium conditions what is the use of equilibrium?

3. Derive the equilibrium price and output determination in the short period in monopoly market.

OR

4. a) Define monopoly and explain the characteristics of monopoly market.
b) Explain the difference between perfect competition and monopoly.

5. Explain how the equilibrium price and output is determined in the short period under monopolistic competition.

OR

6. a) What are the characteristics of oligopoly.
b) In an oligopoly what do you mean by price leadership and explain the types of oligopoly.

Section-B

II. Answer any two of the following questions

(2 x 12 = 24M)

7. Define national income and explain the methods of measuring national income and also explain the difficulties encountered in the measurement of national income.
8. a) What do you mean by trade cycle and explain the features of trade cycle.
b) Derive the different phases of trade cycle with a relevant diagram.
9. Explain the advantages and disadvantages of WTO to Indian Economy.
10. a) Explain the features and objectives of WTO.
b) Explain the difference between BOT and BOP.

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Professional) -I Year

Semester II

Subject: Indian Economic Development

Subject ID : IED2C05A21

Max.Marks:60

Date :22-07-2021

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

(3 x 12 = 36M)

1. What do you mean by economic development and explain the special features of developed economy and also suggest how to transform the Indian economy from developing stage to developed stage of the economy.

OR

2. a) Explain the contribution of industrial sector to national income?
b) Describe the role, growth and problems of service sector in the Indian economy.
3. Define national income and explain the methods of measuring national income. What are the difficulties encountered in the process of measuring of national income?

OR

4. a) What are the government measures for solving the population problem in Indian economy.
b) Define poverty. Explain its types and causes.
5. Define infrastructure. Explain the contribution of energy and communication in the Indian economic development.

OR

6. a) What are the indicators of human resource development (HRD).
b) Explain how different modes of transportation are contributing for the economic development of the Indian economy.

Section-B

II. Answer any two of the following questions

(2 x 12 = 24M)

7. What do you mean by deflation. Explain different measures to check the inflation in the Indian economy.
8. a) Define unemployment and explain the types of unemployment.
b) What are the measures taken in Indian economy to check unemployment.
9. Describe the impact of new economic reforms of 1991 on Indian economy.
10. a) Explain the impact of the WTO on Indian economy.
b) Explain the difference between balance of payments and balance of trade.

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Honors) -I Year

Semester II

Subject: Macro Economics

Subject ID : ME2C04A21

Max.Marks:60

Date :20-07-2021

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

(3 x 12 = 36M)

1. What do you mean by macro-economics. Explain the difference between micro and macroeconomics.

OR

2. a) Explain the nature of macroeconomics.
b) Write the importance and limitations of macro-economics.
3. What is economic growth. Explaining the factors determining economic growth of India.

OR

4. a) Explain different methods of measuring national income.
b) Describe the significance of national income.

5. Define inflation. Explain the types, causes and effects of inflation.

OR

6. a) Explain the important features of monetary policy.
b) Explain the phases of business cycles with the help of a relevant diagram.

Section-B

II. Answer any two of the following questions

(2 x 12 = 24M)

7. Define rent. What are the types of rent? Explain the Ricardian theory of rent.
8. a) Define interest. Explain the difference between gross and net interest.
b) Explain the concept "Liquidity Trap".
9. Describe the Keynes's psychological law of consumption.
10. a) What do you mean by Keynesian consumption function.
b) Explain the difference between APS and MPS.

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IF&A) -I Year

Semester II

Subject: Taxation II

Subject ID : TAX2C06A21

Date :22-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

Answer the following questions:

3*12=36 M

Question 1: Mr. Akram (age 82 years) purchased gold ornaments on 10th March 1998 for Rs.7,35,200. He took a loan by mortgaging ornaments of Rs.5,00,000 and interest due up to the date of sale is Rs.92,000 and the same is sold out during the previous year for Rs.21,75,800. Selling expenses Rs.4,000 due but not paid. Calculate tax liability if income from other heads is Rs.12,50,000 for the current assessment year. The cost inflation index for 2018-19 is 280.

OR

Question2:a) Explain deduction under section 54B, 54D, 54EC

b) Mr. Murthy sold a residential house in Mumbai for Rs.36,00,000. The cost of acquisition 16 years ago was Rs.8,00,000 (Cost Inflation Index – 100) After 3 months he purchased a flat for Rs.38,50,000. Selling expenses are 1.5%. Calculate income from capital gain.

Question 3: The following are the incomes received by Mr. Kalyan Gupta during the previous year.

Rs.30,000; Interest on Nagpur Municipal Corporation Bonds

Rs.11,500; Interest on 12 year National Plan Saving Certificates

Rs.21,000; Interest on Tax Free Indian Govt. Securities

Rs.33,600; Tax free debentures (listed in Calcutta Stock Exchange) of PQR Ltd. Co

Rs.40,800; Interest on MP Govt. Loan

Rs.40,000; Interest on Tax Free Debentures of a Mining Company (unlisted)

Rs.43,200; Interest on Debentures of a Sugar Co. (listed)

R.15,000; Dividends on preference shares of a Ltd. Co

The Bank realised the interest on all these securities for which they charged 2.5% on the amount collected. Compute the taxable income from Interest on Securities and tax liability if income from other heads is Rs.6,31,000 if interest is due on 30th April and 31st October.

OR

Question 4: a) What is meant by Income from Other Sources? Give 10 examples of income chargeable to tax under this head?

b) Smt. Rani's investments are as under.

Rs.40,000; 15% Haryana Government Loan

Rs.20,000; 12.5% Municipal Bonds

Rs.30,000; 8% NRI Bonds of SBI

Rs.80,000; 16% Secured debentures of a limited company
 Rs.40,000; 16% Cumulative preference share of a limited company
 The collection charges amount to Rs.225. She paid Rs.1,250 as interest on loans taken for the purpose of purchasing Municipal Bonds.
 Find out the taxable income from 'Interest on Securities' for the current assessment year.

Question 5: Mr Stalin has submitted the following particulars of Income.

- | | |
|---|--------|
| a) Winning from Lottery (Gross) | 25,000 |
| b) Horse Race Winning (TDS 9,600) | 22,400 |
| c) Dividends from Nagarjuna Co Ltd | 18,500 |
| d) Collection charges 30 Interest paid on borrowings taken to purchase the shares | 2,150 |
| e) Dividend from Ford Co America (TDS 15,000) | 45,000 |
| f) Income from Letting of Machinery | 68,000 |
| g) Repairs to machinery 750 Salary to operator 18,000 and fire insurance premium | 350 |
| h) Insurance commission received (TDS @ 10%) | 45,000 |
| i) Family pension received @ 7,500 p.m | |
| j) Income from undisclosed sources | 84,500 |
| k) Refund of Income tax 5,600 including interest on delayed refund of tax | 200 |

OR

Question 6: a) Shri. R.K.Nayak working in Delhi in a limited company submitted the following particulars. Compute total income and tax liability.

1. Basic Pay Rs.18,300 P.M
 2. DA Rs.6,200 P.M
 3. Short Term Capital Gain Rs.16,000
 4. Contribution to pension plan of LIC Rs.8,500.
 5. Donation u/s 80G Rs.11,000.
 6. He is living in a rented house and pays Rs.60,000 rent per annum.
- b) Explain the provisions regarding Inter head adjustment

Section-B

Answer any 2 of the following questions

2*12=24 M

Question 7: The following incomes are received by Mr. Ravi. Compute the income under the head Income from Other Sources and calculate the tax liability.

Income from Agricultural land in Punjab – Rs.2,00,000 (expenses on agriculture Rs.20,000)
 Income from Agricultural land in Bangladesh – Rs.50,000 (expenses on agriculture Rs.17,000)
 Directors fee from Good Luck Co. Ltd. – Rs.1,80,000
 Rent from sublet of house – Rs.72,000 (repairs for the house – Rs.5,000; Municipal taxes – Rs.1,500; and the rent paid for the sublet portion – Rs.21,000)
 Rent from open land in Pune – Rs.16,000
 9% tax free debentures of U.P Sugar Company – Rs.50,000
 15% bonds of IDBI – Rs.3,00,000
 Interest received from the debentures of X Limited Company – Rs.18,000
 Dividend on preference shares – Rs.13,000
 Honorarium for delivering lectures – Rs.69,000 (expenses incurred – Rs.15,000)

Question 8: a) Write about deductions under section 80C, 80D, 80QQB and 80TTA

b) Explain Provisions relating to Deductions under Medical Insurance for handicapped persons.

Question 9: Explain different kinds of assessments under Income Tax Act.

Question 10: a) Explain the role of an Income Tax Officer

b) List out the powers and functions of the Central Board of Direct Taxes.

St. Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Hons, Prof) -I Year
Semester II**

Subject: Advanced Accounting

Subject ID : **ADA2C8A21**

Date :26-07-2021

Max.Marks:60

Time: 2hrs 30minutes

SECTION-A

Answer the following Questions:

3*12=36 Marks

1. Mr. Rakesh of Jaipur appoints Mr. Anil of Bhilwara as his selling agent. Rakesh consigned 100 mobile sets @ 3000 each set to Anil. Rakesh paid expenses ` 2800 and Anil paid clearing charges ` 1200. Anil sold 70 mobile @ ` 4000 each set in cash and 20 mobile set @ ` 4200 each sold on credit. Selling expenses per mobile set ` 25 paid. Anil received 6% General commission and 3% Delcredere commission on credit sales. Prepare necessary accounts in the books of Consignor and Consignee.

(OR)

2. (A) Ravi consigned 100 bicycles to Teha at cost of 2500 each. Ravi paid 1000 for freight and 500 for insurance. Teha expenses are 1200. He sold 85 bicycles at 3500 each. Calculate the value of unsold stock.

Value of unsold stock

No of unit consigned 100

No of units sold 85

No of units left 15units

(B) Difference between Consignment and Sale

3. Mr. Om Prakash did not keep his books of accounts under double entry system. From the following information available from his records, prepare profit and loss statements for the year ending on March 31, 2014 and Balance sheet as at that date, depreciating the washing equipment @ 10%.

Summary of Cash

Dr.			Cr.
Receipts	Amount	Payments	Amount
Balance b/d	8,000	Cash purchases	14,000

Cash sales	40,000	Paid to creditors	20,000
Received from debtors	30,000	Sundry expenses	6,000
		Cartage	2,000
		Drawings	8,000
		Balance c/d	28,000
	78,000		78,000

Other information: March 31, 2014

	March 31, 2013	March 31, 2014
Debtors	9,000	12,000
Creditors	14,400	6,800
Stock of materials	10,000	16,000
Washing equipment	40,000	40,000
Furniture	3,000	3,000
Discount allowed during the year		1,400
Discount received during the year		1,700

(OR)

4. (A) Manveer started his business on January 01, 2013 with a capital of Rs. 4,50,000. On December 31, 2013 his position was as under: Rs. Cash 99,000 Bills receivable 75,000 Plant 48,000 Land and Building 1,80,000 Furniture 50,000 He owned Rs. 45,000 from his friend Susheel on that date. He withdrew Rs. 8,000 per month for his household purposes. Ascertain his profit or loss for this year ended December 31, 2013

(B) Differentiate between single entry and Double entry system.

5. Following is the Receipts and Payments Account of You Bee Forty Club for the year ended 31st March, 2019:

RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31st March, 2019

Dr.			Cr.
Receipts	₹	Payments	₹
To Balance <i>b/d</i> (cash)	1,50,000	By Salaries and Wages	1,60,000
To Subscriptions		By Office Expenses	35,000
2016-2017	60,000	By Sports Equipments	3,40,000
2018-2019	3,50,000	By Telephone Charges	24,000
To Donations	50,000	By Electricity Charges	32,000
To Entrance Fees	80,000	By Travelling Expenses	65,000
		By Balance <i>c/d</i> (Cash)	34,000
	6,90,000		6,90,000

Additional information :

(a) Outstanding Subscriptions for the year ended 31st March, 2019 – ₹ 55,000.

(b) Outstanding Salaries and Wages – ₹ 40,000.

(c) Depreciate Sports Equipments by 25%.

Prepare Income and Expenditure Account of the Club from the above particulars.

(OR)

6. (A) From the information given below, prepare Receipts and Payments Account of Railway Club for the year ended 31st march, 2019:

	(₹)		(₹)
Cash in Hand on 1st April, 2018	4,390	Salaries	21,500
Subscription	37,600	Honorarium to Secretary	2,500
Donations	8,000	Interest Received on Investments	2,950
Entrance Fees	4,300	Printing and Stationery	350
Rent Received for Club Halls	5,250	Petty Cash Expenses	900
Electricity Charges	3,440	Insurance Premium Paid	310
Taxes paid	490		

(B) Differentiate between receipts and payments a/c and Income and Expenditure A/c

SECTION-B

Answer any TWO of the following Questions:

2*12=24 Marks

7. Given below is the Balance Sheet of A and B, who are carrying on partnership business on 31.12.2006. A and B share profits and losses in the ratio of 2:1.

Liabilities	Amount	Assets	Amount
Bills payable	10000	Cash	10000
Outstanding Expenses	2000	Bank	40000
Creditors	58000	Sundry debtors	60000
A capital	180000	Stock	40000
B capital	150000	Plant and Machinery	100000
		Buildings	150000
	400000		400000

C is admitted as a partner on the date of the balance sheet on the following terms:

- (i) C will bring in Rs. 1, 00,000 as his capital and Rs. 60,000 as his share of goodwill for 1/4 share in the profits.

- (ii) Plant is to be appreciated to Rs. 1, 20,000 and the value of buildings is to be appreciated by 10%.
- (iii) Stock is found over valued by Rs. 4,000.
- (iv) A provision for bad and doubtful debts is to be created at 5% of debtors.
- (v) Creditors were unrecorded to the extent of Rs. 1,000.

Pass the necessary journal entries, prepare the revaluation account and partners' capital accounts, and show the Balance Sheet after the admission of C.

8. (A) X, Y and Z are partners in a firm sharing profits in 2 : 2 : 1 ratio. The fixed capitals of the partners were Rs. 5,00,000; Y Rs.5,00,000 and Z Rs.2,50,000. The Partnership Deed provides that interest on capital should be allowed @ 10% p.a. and that Z should be allowed a salary of Rs.2,000 per month. The profits of the firm form the year ended 31st March, 2015 after debiting Z's salary were Rs.4,00,000.

Prepare Profit and Loss Appropriation Account.

(B) Ashok and Ravi were partners in a firm sharing profits and losses in the ratio of 7:3 They admitted Chander as a new partner. The new profit ratio between Ashok, Ravi and Chander will be 2:2:1. Chander brought Rs. 24,000 for his share of goodwill. Pass necessary journal entries for the treatment of goodwill.

9. Balance Sheet as on December 31, 2014

Liabilities	Amount	Assets	Amount
Loan	80000	Cash	22000
Reserve Fund	20000	Furniture	50000
Creditors	54000	Sundry debtors	24000
Arun capital	120000	Stock	84000
Seema capital	120000	Plant and Machinery	94000
		Leasehold Land	120000
	394000		394000

Assets were realised as follows: ` Leasehold land 1, 44,000 Furniture 45,000 Stock 81,000 Plant 96,000 Sundry debtors 21,000 the creditors were paid ` 51,000 in full settlement. Expenses of realisation amounted to ` 6,000. Prepare Realisation account, Bank account, and partners' capital accounts to close the books of the firm.

10. (A) Differentiate between realisation and Revaluation A/c

(B) Dissolution of partnership and dissolution of partnership firm

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IF&A) -I Year Semester II

Subject: Financial Accounting II

Subject ID : FAC2C09A21

Date :26-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Answer the Following questions:

(3*12=36 Marks)

1. Mr. Bhanu does not know how to keep books in account. From his various records, the following particulars have been made available to prepare the final Accounts, after providing for doubtful debts 5 percent of debtors outstanding and depreciating the motor car @ 20 per cent.

(i) Balance Sheet as on April 1, 2013

Liabilities	Amount	Assets	
Amount			
Capital	92,500	Motor Car	71,700
Bills payable	32,800	Stock	51,500
Creditors	84,200	Debtors	49,500
		Cash in hand	12,400
		Bills receivable	24,400
	2,09,500		2,09,500

(ii) Cash Transactions during the year

Receipts	Amount	Payments	Amount
Balance b/d	12,400	Furniture	30,000
Receipt from debtors	1,15,000	Wages	9,400
Bills receivable	14,200	Purchases	40,500
Sales	1,03,000	Drawings	24,000
		Bills payable	30,700
		General expenses	20,700
		Payment to creditors	80,800
		Balance c/d	8,500
	2,44,600		2,44,600

(iii) Other Information

Particulars	Amount Rs.
Bills receivable drawn (received)	6,300
Discount to customers	2,300

Discount from suppliers	700
Credit purchases	29,600
Closing stock	41,700
Closing balance of debtor	55,000
Closing balance of bills payable	10,200

OR

2. A) Mr. Mehta started his readymade garments business on April 1, 2013 with a capital of Rs. 50,000. He did not maintain his books according to double entry system. During the year he introduced fresh capital of Rs. 15,000. He withdrew Rs. 10,000 for personal use. On March 31, 2014, his assets and liabilities were as follows: Total creditors Rs. 90,000 ; Total debtors Rs. 1,25,600 ; Stock Rs. 24,750 ; Cash at bank Rs. 24,980. Calculate profit or loss made by Mr. Mehta during the first year of his business using the statement of affairs method.

B) A company's annual physical inventory count took place on 6th January 2016. Inventory valued on that date was \$38,750. During the period from 31 December 2015 to 6 January 2016 the following events occurred: [6 Marks]

	\$
Sales	5,740
Purchase	3,990

The mark-up is 25% on cost.

What is the cost of the company's inventory on 31 December 2015?

3. The financial statements of JACOB at 30 June were as follows:

	2017	2016
ASSETS		
Non-current assets		
Property cost	22,000	12,000
Depreciation	(4,000)	(1,000)
	18,000	11,000
Plant and equipment		
Cost	5,000	5,000
Depreciation	(2,250)	(2,000)
	2,750	3,000
	20,750	14,000
Current assets		
Inventories	16,000	11,000
Trade receivables	9,950	2,700
Cash and cash equivalents	—	1,300
	25,950	15,000
Total assets	46,700	29,000
EQUITY AND LIABILITIES		
Capital and reserves		
Equity capital	3,000	3,000

Retained earnings	16,200	3,800
	19,200	6,800
Non-current liabilities		
Loan	6,000	10,000
Current liabilities		
Operating overdraft	11,000	–
Trade payables	8,000	11,000
Income tax payable	1,800	1,000
Accrued interest	700	200
	21,500	12,200
Total equity and liabilities	46,700	29,000

Statements of profit or loss (extracts)

	2017	2016
Operating profit	15,400	5,900
Financing cost (Interest)	(1,000)	(1,400)
Profit before tax	14,400	4,500
Income tax expense	(2,000)	(1,500)
Profit for the year	12,400	3,000

Equipment with a carrying amount \$250 was sold at the beginning of 2017 for \$350. This equipment had originally cost \$1,000. In recent years, no dividends have been paid.

Required:

Prepare a statement of cash flows, under the indirect method, for the year ended 30 June 2017.

OR

4. (A) Calculate Cash Flow from Operating Activities from the following information[6 Marks]

	31 st March 2017 Rs	31 st March 2016 Rs
Surplus i.e Balance in the statement of Profit and Loss	4,00,000	3,00,000
Trade receivables	2,00,000	1,50,000
Trade Payables	80,000	1,00,000
Inventories	1,70,000	1,30,000
Depreciation	1,30,000	1,10,000
Prepaid Rent	10,000	15,000
Outstanding Expenses	30,000	25,000
Goodwill	20,000	30,000

(B) Specimen of Cash flow statement using direct method. [6 Marks]

5. The following are the statements of profit or loss for the year ended 30 September 2016 of Humphrey and its subsidiary Stanley:

	Humphrey	Stanley
	\$000	\$000
Sales	1,100	400
Cost of sales	(600)	(240)
Gross profit	500	160
Distribution costs	(60)	(50)
Administration costs	(65)	(55)
Investment income	20	5
Interest	(25)	(6)
Profit before tax	370	54
Taxation	(160)	(24)
Profit for the year	210	30

The following information is relevant:

(1) Humphrey acquired 80% of Stanley many years ago, when the reserves of that company were \$5,000.

(2) Total intra-group sales in the year amounted to \$100,000, Humphrey selling to Stanley.

(3) At the year end the statement of financial position of Stanley included inventory purchased from Humphrey. Humphrey had taken a profit of \$2,000 on this inventory.

(4) The investment income of Humphrey includes \$16,000 in respect of a dividend paid by Stanley during the year.

OR

Prepare a consolidated statement of profit or loss for the year ended 30 September 2016.

6. (A) Sohan co acquired 100% of the ordinary share capital of Full on 1 October 20x7 when Full's retained earnings stood at \$300,000. Full's statement of financial position at 30 September .[6 Marks]

	\$000
Assets	
Property, plant and equipment	1,800
Current Assets	<u>1,000</u>
	<u>2,800</u>
Equity and Reserves	
Share capital	1,600
Retained earnings	500
Current liabilities	<u>700</u>
	<u>2,800</u>

On 1 October 20x7 the fair value of land included within Full's non-current assets was \$400,000 greater than the carrying amount. Rohan co had non-current assets at 30 September 20x9 at a carrying amount of \$5.2m.

What is the total amount for non-current assets that will appear on the consolidated statement of financial position at 30 September 20x9?

- (B) Explain the process of Preparing Consolidated Financial Position.

Answer Any TWO of the Following questions:**2*12=24 Marks**

7. You are given summarized results of a firm, as follows:[12 Marks]

Statement of profit and loss**Year ended 31 December**

	2015 \$000	2014 \$000
Revenue	60,000	50,000
Cost of sales	42,000	34,000
Gross profit	18,000	16,000
Distribution and administration expenses	<u>15,500</u>	<u>13,000</u>
	2,500	3,000
Finance cost	<u>2,200</u>	<u>1,300</u>
Profit before tax	300	1,700
Income tax expenses	<u>350</u>	<u>600</u>
(loss) profit after tax	(50)	1,100

Statement of financial position

	31 Dec 2015		31st Dec 2014	
	\$000	\$000	\$000	\$000
Non-current assets				
Property, Plant and equipment	12,000		11,000	
Intangible	<u>500</u>	12,500	-	11,000
Current Assets:				
Inventories	14,000		13,000	
Trade receivables	16,000		15,000	
Cash	<u>500</u>	<u>30,500</u>	<u>500</u>	<u>28,500</u>
		<u>43,000</u>		<u>39,500</u>
Equity				
Issued Capital	1,900		1,900	
Share Premium	3,300		3,300	
Revaluation Surplus	2,000		2,000	
Retained Earnings	<u>6,750</u>	13,950	<u>8,400</u>	14,600
Non-current Liabilities				
Interest-bearing borrowings		6,000		5,500
Current Liabilities				
Trade payables		<u>23,050</u>		<u>19,400</u>
		<u>43,000</u>		<u>39,500</u>

- a) Calculate Required ratios for both years:
 b) Comment on the liquidity and profitability of the company.
8. (A) Explain interrelationship between ratios (6 marks)

(B) Explain Inventory, Payables, Receivables turnover days with imaginary figures? [6 Marks]

9. Describe Any 5 techniques of analysis of financial statements

10. (A) Explain purpose of analysis of financial statements (6marks)

(B) Income statements and position statements (6marks)

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Gen, Comp, IT) -I Year
Semester II**

Subject: Financial Accounting

Subject ID : **FA2C07A21**

Date :26-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

Q.NO: 1 Arjun sold goods to Bihari on 30th October, 2019 for Rs. 14,000 and received three bills for Rs. 2000, Rs. 4,000 and Rs. 8,000 at 2, 3 and 4 months respectively. He kept the first bill till maturity, endorsed the second bill in favour of his creditor Cheten and discounted the third bill on 4th December 2019 at 6%p.a.

The first and second bills were duly met on maturity but the third bill was dishonoured. The bank paid Rs. 40 as noting charges. On 10 April 2020 Bihari paid Rs. 4,000 and the noting charges in cash and accepted a new bill for 2 months for the balance plus Rs. 80 as interest. The new bill was met on maturity.

Give journal entries in the books of Arjun and Bihari.

OR

Q.No: 2 A. A sold goods to B for 10000. B accepted the bills for the amount due to be payable after 4 months. A discounted bill with the bank for a discount of 180. On the due date B dishonoured the bill and requested A to renew the bill with the interest of 15% for one month. A made subsequent payment to bank and also incurred noting charges of Rs. 30 on the due date the new bill was honoured by B. Pass necessary journal entries in the books of A & B

B. Amit sold goods 10,000 to Babli on Jan. 01, 2015 and immediately drew a bill on Babli for three months for the same amount, Babli accepted the bill and returned it to Amit. On March 04, 2017 Babli retired her acceptance under a rebate of 6% per annum. Pass necessary journal entries in the books of Amit and Babli

Q.NO: 3 1000 bicycles were consigned by Kapoor and Co. to Arun and Co. at Rs. 150 each. Kapoor and company paid freight Rs 10,000 and insurance Rs. 1,500. During transit 100 bicycles

were totally damaged by fire. Arun and Co. took delivery of remaining bicycles and paid Rs 1,530 for octroi.

Arun and Company sent a bank draft to Kapoor and Company for Rs 1, 00,000 as advance payment and later sent an account sales showing that 800 bicycles were sold for Rs.220.

Expenses incurred by Arun and Co. on selling and advertisement expenses amounted to Rs.4,000. Company is entitled to a commission of 5% on sales. Prepare consignment account, abnormal loss account and Arun and Co.Account in the books of Kapoor and Co. assuming that claim from insurance company was settled for Rs.15,000

OR

Q.No: 4 A. On 10th October 2018 Ajith of Agra Consigned to Mohit off Mumbai goods worth Rs. 10,000 at an invoice price of Rs 15,000. Ajith paid freight Rs. 800 and Insurance Rs. 200. On 15th October 2018 Mohit received the consignment at Mumbai and paid Rs.1000 towards godown rent and selling expenses. He remitted an advance of Rs. 5,000 to Ajith by a bill of exchange. On 31st October 2018 Mohit sold half of the goods for Rs.7,500 and remitted the proceeds after deducting 5% commission. Prepare the necessary ledger accounts in the books of both the parties.

B. Narender of Madras sent some piece goods to shankar of Calcutta to be sold on behalf of Narendra. Shankar gets a commission of 10% on sales. The invoice value of the goods was 3,60,000 made up as cost plus 20 % narendra spent 10,000 for packing. Shankar paid freight 30,000 rent 5,000 insurance 3,000. At the end of the three months shankar reported that he had sold % of the goods for 3,00,000. Shankar settled his account. Prepare Consignment Account in the books of Narendra.

Q.NO: 5 Ram , Mohan and Rahim were partners in a joint venture ,each contributing Rs.5,000. Ram purchased goods for Rs. 13,000 and also supplied goods worth Rs.1, 000 from his stock. Rahim also supplied goods to the value of Rs.1, 500 from stock and his expenses in connection with the supplying of goods on account of joint venture amounted to Rs.50. Ram paid Rs.250 for expenses in connection with the joint venture. Ram sold goods on behalf of the joint venture and realized Rs. 20,800. Ram was entitled to a commission of 5% on sales. Unsold goods amounting to Rs.500 were taken over by Mohan. Ram settled accounts of Mohan and Rahim by bank draft.

Record these transactions in Ram's Journal and also prepare Joint venture account and Mohan and Rahim Account in Ram's Books.

OR

Q.No: 6 A. X and Y enter into joint venture sharing profit in the Ratio of 3:2. X purchase timber in Madhya Pradesh and forward it to Y in Delhi. X purchases timber worth of Rs.10, 000 and pays Rs.1, 000 as expenses. Y received the goods and immediately accepted X's draft for Rs. 8,000. X gets discounted for Rs.7, 850. Y sold the timber for 16,000. He had to spend Rs. 350 for fire insurance and Rs. 300 for other expenses. Under the agreement he is entitled to a commission of 5% on sales.

Give ledger accounts in the books of X and Y

B. Chervik entered into a joint venture with Trishul. The following transactions took place during the course of the venture.

Particulars	Chervik	Trishul
Cash Sent by	--	60000
Cash received by	60000	--
Goods purchased	480000	240000
Goods supplied from own stock	120000	60000
Expenses paid	9000	5000
Goods sold	840000	240000
Unsold stock Taken	12000	11000

Prepare joint venture account and Trishul account in the books of Chervik

Section-B

II. Answer any TWO of the following

2x12=24

Q.NO: 7 Following purchases were made by Good Luck & Co. having three departments.

Department A	1,500 units
Department B	2,500 units
Department C	3,000 units

At a total cost of Rs. 1,18,000

Stocks on 1st April,2018

Department A	150 units
Department B	200 units
Department C	250 units

Sales during the year 2018-19

Department A	1,400 units @ Rs.18 each
Department B	2,400 units @ Rs.24 each
Department C	2,700 units @ Rs.30 each

Rate of gross profit is the same in each case.

Other expenses were:

Salaries	18,200
Printing and stationery	4,550
Rent	2,000
Interest paid	2,730
Depreciation	3,640

Allocate Rent in the ratio of 2:2:1 and other expenses in the ratio of departmental gross profits. Prepare Departmental Trading and Profit And Loss Account

Q.No: 8 A. What do you mean by Departmental Accounts? List the difference between Branch and Departmental system of accounting.

B. From the following figures prepare accounts to disclose total profit and the profit of the two departments B and C.

Particulars	Department B	Department C
Opening Stock	15,200	10,800
Purchase	75,100	69,800
Sales	1,00,000	80,000
Purchases returns	1,100	800
Salaries	9,000	8,500

Carriage inwards	2,860
General Salaries	11,600
Rent and Rates	6,000
Discount Received	1,430
Advertising	8,100
Insurance	1,000
General Expenses	5,400
Discount Allowed	1,800
Accountancy Charges	500

The following further information is supplied:

1. Goods transferred from department B to C were ₹5,000. This has not yet been recorded.
2. General Salaries are to be allocated equally.
3. The area Occupied is in the ratio 3:2
4. Insurance premium is for a comprehensive policy, allocation being inconvenient.
5. The closing stock of the two departments were: B — 17,800 and C — 15,600.

Q.NO: 9 A head office in Bombay sends goods to its branch at Patna marked at 20% above cost. From the following particulars, draw up the branch Account in the Head Office books.

Stock of goods at Patna on 1-4-2005(invoice price)	3600
Stock of goods at Patna on 31-3-2006(invoice price)	4200
Goods sent to branch (invoice price)	300000
Goods returned to HO(invoice price)	30000
Cash sales	50000
Credit sales	360000
Return from customers	10000
Discount allowed to customers	12000
Bad debts	1200
Cash received from customers	330000
S. debtors on 1-4-2005	56000
S. debtors on 31-3-2006	62800
Establishment expenses at Patna branch paid by H.O	90000

Q.No: 10 A. What are the main classes of Branch Accounts? Give the ruling and column headings of Branch Books maintained at the Head Office with five imaginary entries for goods supplied to branches.

B. Company A has a branch in Hyderabad the goods are sent at cost price.

Goods sent to branch	15000
Assets at the beginning	
Stock	10000
Debtors	4000

Buildings	5000
Petty cash	1000
Goods sold by the branch Cash-	50000
Closing value of assets	
Stock	6000
Debtors	3000
Depreciation for buildings is	2000
Petty cash	2000

From the above pass journal entries and prepare Hyderabad branch account in the books of Head office.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Hons, Prof) -I Year
Semester II**

Subject: Business Management

Subject ID : **BM2C12A21**

Date :29-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

1. What is Management? Explain the functions of Management.

OR

2.A. Management as a Science and an Art.

B. Briefly explain the significance of Management.

3. What is Scientific Management? Explain the principles of Scientific Management.

OR

4.A. Write a brief note on the need for Principles of Management.

B. Explain briefly Scientific Management.

5. What is Planning? Explain its advantages and disadvantage.

OR

6A. Explain briefly the Planning Process.

B. Write a note on features of Decision Making.

Section-B

II. Answer any TWO of the following

2x12=24

7.What is Organization? Explain its principles.

8.A.Types of Organisation.

B. Line & Staff

9.Define Delegation. Explain its characteristics and elements of delegation.

10 A.Advantages of Decetralisation,

B. Brief out on the sources of Authority.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com IF&A -I Year

Semester II

Subject: Cost Accounting II

Subject ID : CA2C13A21A21

Date :29-07-2021

Max.Marks:60

Time: 2hrs 30minutes

I. Answer the following questions

3x12=36

Q.NO: 1 For Process 1 in LJK Ltd the following is relevant for the latest period:

Material costs	500 units @ \$8 per unit
Labour	\$2,112
Overheads	150% of labour cost

Output: 400 fully-worked units, transferred to Process 2. 100 units only 40% complete with respect to conversion, but 100% complete with respect to materials.

There were no process losses.

Required:

Produce the statement of Equivalent Units & process account.

OR

Q.No: 1 A. The following data relates to Process 1.

Materials input	1,000 units costing \$10,000
Labour costs	\$8,000
Overheads	\$6,000

Normal loss is 4% of input and is sold as scrap for \$12 per unit.

Actual output = 944 units

Required:

Calculate the average cost per unit in Process 1 and produce the process account and the scrap account and the abnormal gains and losses account.

B. State the differences between Job Costing & Process Costing .

Q.NO: 2 Production overhead costs at company BW are assumed to vary with the number of machine hours worked. A line of best fit will be calculated from the following historical data, with costs adjusted to allow for cost inflation over time.

year	Total Production Overheads (\$)	Number of machine hours	Cost Index
2018	143,040	3,000	192
2019	156,000	3,200	200
2020	152,320	2,700	224
2021	172,000	3,000	235

Required:

- (a) Calculate the costs in 20Y1 terms
- (b) Using your answers to (a) calculate the line of best fit using the high low method
- (c) Calculate the expected total overhead cost in 20Y2 if the machine hours worked is 3,100 and the cost index is 250.

OR

Q.No: 2 A. What do you understand by Time Series Analysis? And define its components shortly .

B. The following table shows the number of units produced and the total costs incurred.

Units produced	Total costs \$
100	40,000

200	45,000
300	50,000
400	65,000
500	70,000
600	70,000
700	80,000

Required:

Calculate the correlation coefficient for the data given and comment on the result obtained.

Q.NO: 3 A company is considering a project with a three-year life producing the following costs and revenues:

Particulars	\$
Cost of machine	100,000
Depreciation of machine (for three years)	20,000 p.a.
Residual value of machine	40,000
Annual cost of direct labour	20,000
Annual charge for foreman (10% apportionment)	5,000
Annual cost of components required	18,000
Annual net revenues from machine	80,000
Cost of capital	20%

calculate net present value of the machine:

OR

Q.No: 3 A. Blue Inc produces paint and is considering investing in a new mixing machine. The expected costs and benefits of the new mixing machine are as follows:

- The machine will cost \$30,000 to purchase
- Depreciation will be charged at 20% on a straight line basis
- Sales are predicted to increase by 10% on the current predicted sales for the next 5 years. The current predictions are as follows: Year 1 \$20,000; Year 2 \$22,000; Year 3 \$23,000; Year 4 \$25,000; Year 5 \$28,000

- Staff training costs are currently \$1,200 per annum, this will increase to \$1,400 in the first year but will then drop to \$1,000 in subsequent years
- Operating costs will be reduced from current levels of \$15,000 per annum to \$10,000 per annum.

The following information is relevant to this decision:

- The payback period will be 4 years and 1 month. The company's policy is for projects to pay back within 5 years.
- The net present value is \$5,774 negative.
- The internal rate of return is 7%. The company's cost of capital is 16%.

Required:

Calculate and state the relevant value of the cash flow for each of the following. A zero should be used to indicate no relevant value. Use brackets to indicate an outflow of cash.

	year 0	year 1	year 2	year 3	year 4	year 5
purchase cost						
Depreciation						
Sales Revenue						
Training Costs						
Operating Costs						

B. State any 5 advantages and disadvantages of pay back.

Section-B

II. Answer any **TWO of the following**

2x12=24

Q.NO: 4 The following information is available for a company for Period 4.

Budget

Output \$22,960

Unit	6,560
------	-------

Actual

Fixed production overheads	\$24,200
----------------------------	----------

Unit	6,460
------	-------

Required:

Calculate the following

- (a) fixed overhead absorption rate per unit
- (b) fixed overhead expenditure variance for marginal costing
- (c) fixed overhead expenditure variance for absorption costing
- (d) fixed overhead volume variance for marginal costing
- (e) fixed overhead volume variance for absorption costing
- (f) fixed overhead total variance for marginal costing
- (g) fixed overhead total variance for absorption costing.

Q.No: 5

A. Roseberry Ltd makes a single product and has the following budgeted information:

Budgeted production 5,000units

Budgeted labour hours 8,000hrs

Budgeted labour cost \$45,000

Actual results:

Output.	5,100units
---------	------------

Hours paid for	7,400hrs
----------------	----------

Labour cost	\$47,680
-------------	----------

Required:

Calculate the labour total, rate and efficiency variances for Roseberry Ltd.

B. State different types of cost standards.

Q.NO: 6 What do you understand by Performance Measurement ? What are the external factors affecting performance measurement ?

Q.No: 7A. Write down the comparing strategy in private and public-sector organisations.

B. Write down briefly about Responsibility centres.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

B.Com IT -I Year

Semester II

Subject: Digital Marketing

Subject ID : DM2M01A21

Max.Marks:60

Date :29-07-2021

Time: 2hrs 30minutes

SECTION - A

Answer the following questions:

(3 X 12 = 36)

1. Explain the Technology behind Digital Marketing in detail.
(OR)
2. A) Define Digital Marketing and its features with a neat sketch.
B) Differentiate Traditional Marketing and Digital Marketing.
3. Explain in detail about Affiliate Programs and Objectives of Online Advertising.
(OR)
4. A) Describe briefly about Landing Pages.
B) Explain the Online Ad Formats in detail.
5. Explain Email Marketing Campaign Process in detail.
(OR)
6. A) Define Mobile Marketing. Explain the benefits of mobile marketing.
B) Write short notes on App Creation Strategy.

SECTION – B

Answer any TWO of the following:

(2 X 12 = 24)

7. Define Social Media Marketing. Explain the Myths of SMM in detail.
8. Write short notes on a). Publishing Blogs b). Technical aspects of Twitter
9. Explain Search Engine Optimization Process in detail.
10. Explain On-page Optimization and Off-page Optimization in detail.

St.Joseph's Degree & PG College

(Autonomous)

Affiliated to Osmania University

Re-Accredited by NAAC with "B++" Grade

King Koti Main Road, Hyderabad – 500029

End Semester Examinations July 2021 (April 2021 Cycle)

**B.Com (Gen,Comp) -I Year
Semester II**

Subject: Principles of Management

Subject ID : **POM2C10A21**

Date :29-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

1. What is Management? Explain the Functions and Levels of Management.

OR

2.A. Management Vs Administration

B. Explain Mintzberg's managerial style.

3. Define Decision Making. Explain the types of Decision Making.

OR

4.A. Write a brief note on importance of Planning.

B. Explain briefly Management by Objectives.

5. What is Organization? Explain the Principles and Elements of Organization.

OR

6A. Explain the advantages of Centralization.

B. Elements of Organizational Structure.

Section-B

II. Answer any TWO of the following

2x12=24

7.What is Staffing? Explain the factors affecting Staffing.

8.A. Traits of Leader.

B. McGregor's theory of Motivation.

9. Define Co-ordination. Explain the need and importance of Co-ordination.

10 A. Note on Characteristics of Effective Control.

B. Need for Business Ethics.