1. Compulsory Question

(a) Describe the procedure of recording cost under Job Costing.

(b) Give the meaning and features of Contract Costing.

(c) State the methods of accounting and apportionment of office and administrative overheads.

(d) Discuss the factors affecting the size of Economic Order.

(e) Explain the fundamental principles of Cost Accounting.

Note: Attempt Five questions in all. Q. No. 1 is compulsory.

Maximum Marks: 80

Time: Three Hours

BC-201
COST ACCOUNTING
BCD/04-16

Roll No.

Total Pages: 10
5. You are required to calculate:

The company uses up its inventory at the rate of 450 kg. The average consumption being 2.75 kg. The re-order period is 4 to 8 weeks. The purchase price of raw material is Rs. 10 per kg. The cost of placing an order is Rs. 100.

(a) A company manufactures 5,000 units of a product. Discuss the basic principles of Inventory Control.

(b) Define Cost Accounting. Discuss the objectives of Cost Accounting. Also discuss the different methods of costing.

(c) Discuss the basic principles of Inventory Control.

(d) Discuss the basic principles of Inventory Control.
### Particulars

<table>
<thead>
<tr>
<th>Particulars Total</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Expenses</td>
<td>20,000</td>
<td>20,000</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Depreciation on Machinery</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The following figures relevant and available:

- **Direct Wages (Rs):** 3,000
- **Indirect Wages:**
- **Labour hours:** 120
- **Occupational Hours:** 20
- **Occupational Days:** 20

<table>
<thead>
<tr>
<th>Hours</th>
<th>Wages (Rs)</th>
<th>Hours</th>
<th>Wages (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>60</td>
<td>1,000</td>
<td>120</td>
<td>20,000</td>
</tr>
<tr>
<td>40</td>
<td>1,000</td>
<td>10</td>
<td>700</td>
</tr>
</tbody>
</table>

**Total Hours:** 220

**Total Wages:** 24,700

**Machine Hours:**

- **Hourly Rate:** 300
- **Occupational Hours:** 20
- **Occupational Days:** 20

**Total Machine Hours:** 400

**Total Value of Machines:** 8,056

**Depreciation:**

- **Depreciation Rate:** 10% (Rs 800)
- **Depreciation on Machine:** 800

**Floor Area:**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Total A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Floors Area</td>
<td>4,500</td>
<td>6,000</td>
<td>4,000</td>
<td>3,000</td>
<td>1,000</td>
</tr>
</tbody>
</table>

**Workshop Hours:**

- **40% of Work:** 1,440
- **30% of Work:** 1,080
- **10% of Work:** 540

**Total Workshop Hours:** 2,660

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Total A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hours</td>
<td>Wages (Rs)</td>
<td>Hours</td>
<td>Wages (Rs)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40% Work</td>
<td>1,440</td>
<td>20,000</td>
<td>1,440</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>30% Work</td>
<td>1,080</td>
<td>20,000</td>
<td>1,080</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>10% Work</td>
<td>540</td>
<td>20,000</td>
<td>540</td>
<td>20,000</td>
<td></td>
</tr>
</tbody>
</table>

**Total Wages:** 60,000

**Total Hours (A):** 4,500

**Total Hours (B):** 6,000

**Total Hours (C):** 4,000

**Total Hours (D):** 3,000

**Total Hours (E):** 1,000

**Total Hours:** 17,540

**Total Wages:** 60,000
6. In respect of a factory the following figures have been obtained for the year 2014:

- Administrative charges
- Factory overheads
- Wages for labour
- Cost of material

15

Direct labour and administrative selling and distribution expenses have been included:

A work-order has been executed in 2015 and the following charges have occurred:

- Profit
- Distribution charges
- Selling charges

Expenses have been incurred:

Rs.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Factory overheads</td>
<td>3,36,000</td>
</tr>
<tr>
<td>Wages for labour</td>
<td>3,00,000</td>
</tr>
<tr>
<td>Cost of material</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Selling charges</td>
<td>6,00,000</td>
</tr>
<tr>
<td>Distribution charges</td>
<td>2,24,000</td>
</tr>
<tr>
<td>Profit</td>
<td>4,20,000</td>
</tr>
<tr>
<td>Total</td>
<td>1,34,000</td>
</tr>
<tr>
<td>Date</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>------------------------------------</td>
</tr>
<tr>
<td>10/3/00</td>
<td>Office Expenses</td>
</tr>
<tr>
<td>1/4/00</td>
<td>Consulting Wages</td>
</tr>
<tr>
<td>6/5/00</td>
<td>Wages Paid</td>
</tr>
<tr>
<td>30/00</td>
<td>Plan Issued</td>
</tr>
<tr>
<td>6/2/00</td>
<td>Material issued from store</td>
</tr>
<tr>
<td></td>
<td>Material purchased</td>
</tr>
</tbody>
</table>

The following expenses on nil up to 31st Dec., 2014:

1. ABC P Ltd. is a firm of Govt. contractor. It took a contract of Rs. 5,00,000 on 1st Jan., 2014 and incurred costs as follows:

- 1/5/00: Rs. 8,000
- 2/5/00: Rs. 6,000
- 7/5/00: Rs. 2,200
- 1/4/00: Rs. 1,400
- 2/4/00: Rs. 2,400
- 6/2/00: Rs. 6,250
- 10/3/00: Rs. 30,000
- 1/4/00: Rs. 6,000
- 6/5/00: Rs. 4,500
- 30/00: Rs. 4,500
- 6/2/00: Rs. 6,250
- 9/5/00: Rs. 9,500
I. Explain the following in brief:

(i) Corporate Entrepreneur.

(ii) Explain the term start up stage in a new business.

(iii) Explain Economic Environment.

(iv) What do you mean by market survey?

(v) Explain any four non-bank sources of short term finance.

Note: Q. No. 1 is compulsory. Attempt any Four questions from the remaining eight questions.

[Maximum Marks: 80]

2. Define an entrepreneur. Explain the role of an entrepreneur.

3. What is a Project? Explain the various phases of a life cycle.

4. Discuss the components of business environment in detail.

5. What is Realisability Report? Describe the guidelines given.


7. Write short notes on the following:
   (a) Market Planning
   (b) Demand Forecasting
   (c) Production Planning
   (d) Financial Planning

8. Explain various short-term finance sources.

9. How can these programs be made more effective?

10. Write short notes on the following:
    (a) Short-term finance
    (b) Long-term finance
1. What do you understand by Annual Value of House Property?

2. Write a short note on Expenditure on Scientific Research.

3. Explain the following:
   - Tax-Free Non-Government Securities
   - Less-Tax Government Securities
   - Fixed Deposit in Other Banks
   - Fixed Deposit in Post Office

4. What is the difference between a Short-term Loan and a Medium-term Loan?

5. Explain the concept of Marginal Cost Pricing.

6. In what circumstances is the income of one person lost?

7. Why is it important to maintain a good credit score?

8. What are the benefits of investing in equities?

9. What are the key differences between a commodity and a derivative?

10. Explain the concept of Capital Gains Tax.

---

Maximum Marks: 80

BC-503
Income Tax-I

B.C.A/D.-16

Total Pages: 08

Roll No. [3] 12359

Page 8

1.2 L-12359

2.4 3000

L-12359
d) The taxpayer's ability to pay for a meal at a restaurant.

3. Explain why some items which are not included in total income of an assessee?

4. Explain the impact of an assessee on his residence?

15. List any other items which are not included in total income of an assessee?

16. What are the prerequisites for claiming the allowance?

17. What is meant by prerequisites of an assessee?
15

From House Property for the assessment year 2016-17, determine the taxable income of X under the head, Income

Construction of all the houses is completed in May, 2013.

Repayment of loan: 10th May, 2016.

House III (date of possession: 1st June, 2008; date of X possession: 30.06.09 & 20 per annum for construction of

<table>
<thead>
<tr>
<th></th>
<th>400</th>
<th>600</th>
<th>200</th>
<th>400</th>
<th>200</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ground Rent</td>
<td>1,800</td>
<td>000</td>
<td>1,200</td>
<td>300</td>
<td>000</td>
</tr>
<tr>
<td>Insurance Premium</td>
<td>1,200</td>
<td>000</td>
<td>300</td>
<td>2,400</td>
<td>000</td>
</tr>
<tr>
<td>Repairs</td>
<td>200</td>
<td>000</td>
<td>000</td>
<td>000</td>
<td>000</td>
</tr>
<tr>
<td>Municipal Taxes paid</td>
<td>1,200</td>
<td>000</td>
<td>3,600</td>
<td>18,000</td>
<td>000</td>
</tr>
<tr>
<td>Fair Rent</td>
<td>000</td>
<td>000</td>
<td>30,000</td>
<td>10,000</td>
<td>000</td>
</tr>
<tr>
<td>Municipal Valuation</td>
<td>000</td>
<td>30,000</td>
<td>15,000</td>
<td>20,000</td>
<td>000</td>
</tr>
<tr>
<td>the Rent Control Act</td>
<td>000</td>
<td>000</td>
<td>000</td>
<td>000</td>
<td>000</td>
</tr>
</tbody>
</table>

Standard Rent under

occupied

(occupied as self)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>House I</th>
<th>House II</th>
<th>House III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Particulars of which are as follows:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X has occupied these houses for his residential purpose.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5%
6. Explain clearly the deductions that are expressly allowed in computing the income from business under the Indian Income Tax Act, 1961.

For the year ending 30th June 2016-17 the following details have been furnished by Miss Aleenakshi:

<table>
<thead>
<tr>
<th>Year</th>
<th>Shares Sold</th>
<th>Shares Purchased</th>
<th>Shares Sold</th>
<th>Shares Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>1998</td>
<td>11,000</td>
<td>N/A</td>
<td>5,000</td>
<td>N/A</td>
</tr>
<tr>
<td>1989</td>
<td>8,000</td>
<td>2,000</td>
<td>12,000</td>
<td>6,000</td>
</tr>
<tr>
<td>1988</td>
<td>6,000</td>
<td>3,000</td>
<td>15,000</td>
<td>7,000</td>
</tr>
<tr>
<td>1987</td>
<td>4,000</td>
<td>1,000</td>
<td>18,000</td>
<td>9,000</td>
</tr>
<tr>
<td>1986</td>
<td>2,000</td>
<td>N/A</td>
<td>20,000</td>
<td>N/A</td>
</tr>
</tbody>
</table>

15 paisa remained on the balance sheet on the date of the asset. In 1987-88 the assessment year the shares were sold for 7800.

The assessment year 2016-17 assuming that she did not own any residential house on the date of shares and jewellery. She inherited the full consideration from sale of all these.

At 1.1.2016, the shares purchased at the rate of 42,000 on which she had purchased for 6,0000 on 1.1.2016.

She also sold her jewellery for 6,000 on the same day.

The shares of 1.3.2015 for 2,000 on 1.1.2016. She sold the shares of 1.3.2015 for 2,000 on 1.1.2016. She sold the shares of 1.9.1984 for 2,800 on 1.1.2016. She sold the shares of 1.3.1984 for 2,200 on 1.1.2016. She sold the shares of 1.3.1984 for 2,200 on 1.1.2016.
(C) Compulsory Question

1. Define members of a company.

---

Note: Attempt five questions in all. No. 1 is compulsory.

Maximum Marks: 80

Time: Three Hours
1. Discuss the essentials of a valid general meeting.

2. Discuss the rights and liabilities of a company's members.

3. How are Directors appointed? When restrictions have been imposed by the Companies Act in respect of the appointment of directors? Are there any limitations on the membership of the Board?

4. Define a Company Secretary and state his/her powers or duties.

5. What is Extra-ordinary General meeting? By whom can it be called? What are the legal provisions regarding this meeting?

6. Define Voluntary Winding up and distinguish between members voluntary winding up and creditors voluntary winding up.

7. When do you understand by winding up of a company?

8. What are the divisible properties? What are the legal rights of members?

9. What are the various methods of voting at meetings?
Economic Order Quantity (EOQ):

- (v) VEED Analysis
- (iv) SYNOPTIC Technique
- Syneesis Technique
- Bills of Material (BOM)
- Supply Chain Management (SCM)

Write short notes on the following: (ii)

Compulsory Question

Note: Q. No. 1 is compulsory. It consists of 4 questions carrying 15 marks each. Remaining other questions carrying 4 marks each. Attempt 4 questions from the above. Maximum Marks: 80

Time: Three Hours

BCA/16

MATERIALS MANAGEMENT

12541

ROLL NO. ..........................

19900

9. What is Purchasing? Explain legal and ethical aspects of

10.5

Distinguish between scrap, surplus and obsolete items with suitable examples. Also give any two examples of

8. (iii) LIPO letter

(iii) LIPO letter

(i) LIPO letter

13. 30th March, 2012 in the Board of Directors of XYZ Ltd. held a
- (v) 30 ordinary 22,400 shares 2.20
dividends.
- (iv) 28 ordinary 700 shares 2.30 dividend.
- (iii) 15 ordinary 400 shares 2.00 dividend.
- (i) 10 ordinary 900 shares 2.25 dividend.
- (ii) 3 ordinary 400 shares 2.18 dividend.

2012 in the Board of Directors held
WHY IS MOVING AVERAGE ANALYSIS IMPORTANT?

(d) Explain intrinsic value of a security.

(e) Explain all the characteristics of a stock exchange.

(f) Define business risk.

2. Name four factors influencing investment decisions.

Note: Attempt five questions in all. No. 1 is compulsory.

Maximum Marks: 80

BC-506

FINANCE AND TAXATION

GROUP I

INVESTMENT MANAGEMENT

BCA/D-16

TOTAL PAGES: 03

ROLL NO. 03
6. What do you understand by bonds in particular? How are they valued? Explain with examples.

5. How is technical analysis different from fundamental analysis in making investment or trading decisions?

4. What is risk? What are the types of risks involved in an investment? Discuss some of major requirements for listing of securities on a recognized stock exchange.

3. Define the term investment. Discuss different avenues available to an investor for making investments.

2. Write brief notes on the following:
   (b) Investment Process
   (c) Economic Analysis
   (d) Investment

1. What is Industry Analysis? What are the key characteristics in industry analysis?

8. What is SEBI? What are the objectives for setting up of the body?

7. What is the role of SEBI in relation to functions of the Board? What are the functions of the Board?

6. What is the role of technical analysis in making investment or trading decisions?
PTO

5 x 4 = 20

5. Explain the importance of strategic evaluation.

(a) What are the risks faced under cost leadership scanning?

(b) Describe the source of information for environmental scan.

(c) What are the roles of objectives in business?

(d) Explain the characteristics of a mission statement.

I. Compulsory Question

[b] 31

MANAGEMENT

TIME: Three Hours

[Note: Attempt the questions in all. Q. No. 1 is compulsory.]

BC-211

BUSINESS POLICY AND STRATEGIC

Maximum Marks: 80

Roll No. 03

Total Pages: 03
2. Define Business Policy. Explain the objectives and importance of business policy.

3. What do you mean by strategic management? State the process of strategic management in organisation.

4. What is the concept of environment in Strategic Management? Explain the different environmental sectors for the purpose of strategic management.

5. Enumerate the different dynamics of Internal Environment.


8. What is organisational system? Explain the role of organisational systems in strategy implementation.

9. What do you mean by strategic control? Explain the various types of strategic control.

(2-20/9) L-12547(TR)
Differential a first angle and third angle projection.

How will you set up a default drawing directory?

Explain the working of touch sensitive screen.

How are AUTOCAD Software classified?

Explain the image the Roman (TPP).

Computer software used in art and

I. Short answer type (compulsory question)

II. One word type (compulsory question)

All questions carry equal marks.

Note: Attempt five questions in all. 0, 1 is compulsory

Maximum Marks: 60

Time: Three Hours
1. Explain the following commands:

- EXTEND
- TRIM
- OFFSET

2. (a) Bevel Penetration Technique
   (b) Shadow Mask Technique
   (c) Bevel Penetration Technique
   (d) Shadow Mask Technique

3. Find the limitations of each technique and explain why they exist.

4. Describe the architecture of a raster scan display and its importance.

5. Explain the following commands:

- EXTEND
- TRIM
- OFFSET

6. Draw a bicycle using AutoCAD commands.

7. Compare and contrast position tolerance techniques and pointing techniques with an example.

8. Plot a line from (0,0) to (6,10) using Bresenham's algorithm method.

9. What is 2-D Transformation? Explain the transformation of a point and translation of an object.

10. Plot a line from (0,0) to (6,10) using Bresenham’s algorithm method.

11. Explain the limitations of Bresenham’s algorithm and pointing techniques.

Array and LIST at the Library
Differential Array and LIST
DIL is n - 1 at the Library
Name two pointers used in DIL.

Name types of Queue.

ISAM is n - 1 at the Library
Write access pattern of a record in ISAM.
LIFO and FPCS are linked to a Library
Abbreviate LIFO, FPCS.

L.D is n - 1 at the Library
Write formula for address calculation in L.D array.

Note: Attempt only questions in all Q. No. 1 is compulsory.

BC-206
STRUCTURE
COMPUTER APPLICATION: DATA
BCO/D-16
12555

Roll No. 03
Total Pages: 03
1. Define Array and its types. Write an algorithm to insert
an element to an array and remove an element from an array.

2. Define Tree, B-Tree and INS/DEL operation in B-Tree.

3. Define Stack. Write an algorithm for push and pop.

4. What is condition of overflow in Queue. Write an algorithm.

5. Stack and applications of Stack. Explain concept of Stack.

6. Define LIST, its TRAVERSE. Write an algorithm to insert
an element to LIST and end in a LIST.

7. Define Tree, B-Tree and INS/DEL operation in B-Tree.


9. Write notes on the following:

   - CIL + IWS
   - Multi-List File
   - WSS in CIL
   - Index-Sequential File

10. What are applications of Stack? Explain concept of Stack.

11. Why is condition of overflow in Queue. Write an algorithm.

12. Write an algorithm for push and pop.
Note: O No. 1 is compulsory. Answer your questions from the remaining eight questions. All questions carry equal marks.

BC-505
OMSP: OFFICE PRACTICE THEORY

BCO/D-16

Maximum Marks: 60
1. State the types of envelopes and also explain their different uses.

2. Explain procedure of air reservation booking.

3. What is Stock Record? Explain the procedure of stock record keeping in office store.

4. What is Quorum? Explain its characteristics and importance for holding official meetings.

5. Draft a specimen of Railway Time Table for any destination at your own choice.

6. State the procedure of Hotel accommodation booking and its importance for the tourists.

7. What are the objects of preparing an agenda for a official meetings? Explain.
1. Write notes on the following:

(a) (b) (c) (d) (e) (f)

Insurance

2. Each question carries 15 marks each.

 Attempt any five questions from the remaining.

Maximum Marks: 80

Time: Three Hours

PP1-BE-505

PROPERTY AND LIABILITY INSURANCE

BCO/D-16

12557

ROLL NO. ........................................

TOTAL PAGES: 03
Explain in detail:

3. Property Insurance. Explain the various types of property insurance.

4. Explain in detail:

   a. Property insurance.
   b. Business interruption and related losses.
   c. Fire insurance.
   d. Boiler machinery insurance.

5. Where does the following take place?

   a. Shareholders meeting.
   b. Directors meeting.
   c. General meeting.
   d. Extraordinary meeting.

6. Where is the meeting held?

7. What is the purpose of a share certificate?

8. Where is the meeting held?
1. Define the following:

(a) Face

(b) Window Pension

(c) Group Life and Minimum Participation

(d) Deposit Linked Insurance Revised Scheme

(e) Leave entitlement for Government Employees

Maximum Marks: 80

Roll No: ____________________________ Total Pages: 03

PUBL-BC-506

BENEFIT SCHEME-I

GROUP INSURANCE & RETIREMENT

BCA/D-16

Note: Attempt five questions in all. Q No. 1 is compulsory.
1. Short answer questions:

(a) Name of Sales Force Management
(b) Attitude Test
(c) Market Based Sales Organisation
(d) Non-Financial Motivation
(e) Sales Force Incentive

Note: Q. 0. No. I is compulsory. Attempt five questions in all.

Maximum Marks: 80

Time: 3 hours

BC-503
FORE-1

ASPM : MANAGEMENT OF SALES

BCA/D-16

Roll No. ..........................

Total Pages: 03
1. Explain various methods of appraising the performance of sales force in detail.

2. What is selection of sales force? Explain its process.

3. What is sales organization? Describe main departments effectively.

4. What do you mean by structure of sales organization?

5. Describe the steps in sales force training program.

6. Compensation plays a key role in motivating the sales force. Discuss.
1. (All marks)

Compulsory Question

Note: Attempt five questions in all. Q. No. 1 is compulsory.

Maximun Marks: 80

Time: Three hours

1. ASPM-BC 506 Opt. (I)

RELATIONS
SALES PROMOTION AND PUBLIC

BC0/D-16

ROLL No.

Total Pages: 03
1. Define Sales Promotion. Explain the importance and objectives of sales promotion.

2. Explain the following:
(a) Benefits and Rewards
(b) Sales Concessions
(c) Limitations of Sales
(d) Sales Promotion in India

3. Differences between trade shows and fashion shows.

4. Write a note on exhibitions and fairs. Also mention their advantages and limitations.

5. How they promote sales and public relations?

6. Differences between trade shows and fashion shows.
I. Explain the following in brief:

- Tax-Free Commercial Securities
- Capital Asset
- Computation of Pension
- Tax Return
- Previous Year Income

II. Note: compulsory Answer any four questions

Maximum Marks: 80

Time: Three Hours

BC-501
INCOME TAX-1
12561
OCCA D-16

Roll No. 07

Total Pages: 07
4. Shrinivas Kumar has the following incomes during the financial year 2014-15:

- (i) Income from business in Delhi managed by him
- (ii) Interest on UK Government Securities
- (iii) Income from business in Kenya received in India
- (iv) Proceeds on sale of machinery in India
- (v) Profit from business in Sri Lanka deposited in a bank there
- (vi) Income from assets in Nepal received in India
- (vii) Amounts received in London
- (viii) Income from residence in Nepal
- (ix) Income from residence in the USA

(a) Calculate the taxable income of Shrinivas Kumar for the assessment year 2015-16 if he is (b) Non-Resident (c) Not Ordinarily Resident (d) Ordinarily Resident.

3. Explain any income items which are exempted from tax.

2. How is residence of assessee determined? Explain the incidence of residence of an

16 11 3 4
6. (i) Define 'annual value' and state the deductions that are allowed from the annual value in computing the income from house property.

(ii) Define 'annual value', and state the deductions that are allowed from the annual value in computing the income from house property.

He and his company each continue 15% of salary to
the company. HRA was discontinued on the same day
was provided a rent free furnished house by the
rent of 8,000. With effect from 1st January, 2015, he
resides in a rented accommodation paying a
monthly

allowance of 8,000 Pw. Allowance 2,000 Pw, with allowance of 3,000 Pw and
allowance of 4,000 Pw. House rent allowance of 6,000 Pw. Medical
Pw (60% considered for retirement benefits); Commission
Basic salary 45,000 Pw. Dearness allowance 8,000

5. Mr. Ram is working in a company at Delhi as Manager.

(i) For the AV 2015-16:

(ii) From the following information, find his taxable salary.
4. Explain the following:

<table>
<thead>
<tr>
<th>Income Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ground rent for land in Pakistan</td>
<td>1,000</td>
</tr>
<tr>
<td>Income from agricultural land in Pakistan</td>
<td>5,000</td>
</tr>
<tr>
<td>Directors fees</td>
<td>2,000</td>
</tr>
<tr>
<td>Dividend from foreign company</td>
<td>700</td>
</tr>
<tr>
<td>Interest on deposits with IFC</td>
<td>500</td>
</tr>
<tr>
<td>Rent from sub-letting a house</td>
<td>26,250</td>
</tr>
<tr>
<td>Rent from Race-course</td>
<td>12,300</td>
</tr>
<tr>
<td>4% on securities</td>
<td>4,000</td>
</tr>
<tr>
<td>5.6% Interest on Race-course</td>
<td>12,300</td>
</tr>
<tr>
<td>Interest on Race-course - 2015-16</td>
<td>12,300</td>
</tr>
<tr>
<td>2000</td>
<td></td>
</tr>
<tr>
<td>12,300</td>
<td></td>
</tr>
<tr>
<td>000</td>
<td></td>
</tr>
<tr>
<td>12,300</td>
<td></td>
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<tr>
<td>12,300</td>
<td></td>
</tr>
<tr>
<td>000</td>
<td></td>
</tr>
<tr>
<td>26,250</td>
<td></td>
</tr>
<tr>
<td>700</td>
<td></td>
</tr>
<tr>
<td>500</td>
<td></td>
</tr>
<tr>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>2,000</td>
<td></td>
</tr>
</tbody>
</table>

5. What is the capital gains of the following?

- 2014-15: Land purchased at Rs. 1,000,000
- 2015-16: Land purchased at Rs. 2,000,000
- 2016-17: Land purchased at Rs. 3,000,000

6. Write a note on Expenditure on Scientific Research.
Give program of reconciliation statement.
Describe the advantage of cost sheet.

Explain the distribution scheme of production.
Give the measurement of idle time cost.
What are the types of wastage of material?

Define and classify the term cost centre.

I. Compulsory Question

All questions carry equal marks.

Note: Attempt the questions in all. Q. No. 1 is compulsory.

Maximum Marks: 80

Time: Three Hours

BC-302

COST ACCOUNTING-1

OBCA/D-16

ROLL NO. .................................

12562
March 1. Opening Balance

March 2, 2014:

The following are the particulars of the receipts and issue of materials in March:

1. Return to Vendor
   - 50 kg per Rs. 2.43
   - Received from Vendor

2. Work order
   - 15 kg per Rs. 7.40
   - Returned from Vendor
   - 20 kg per Rs. 2.43

3. Issued
   - 25 kg per Rs. 2.43
   - Returned from Vendor
   - 20 kg per Rs. 2.43

4. Work order
   - 15 kg per Rs. 7.40
   - Returned from Vendor
   - 20 kg per Rs. 2.43

5. Issued
   - 25 kg per Rs. 2.43

6. Work order
   - 15 kg per Rs. 7.40
   - Returned from Vendor
   - 20 kg per Rs. 2.43

7. Issued
   - 25 kg per Rs. 2.43

8. Work order
   - 15 kg per Rs. 7.40
   - Returned from Vendor
   - 20 kg per Rs. 2.43

9. Issued
   - 25 kg per Rs. 2.43

"Cost accounts are key to economy in manufacturing and management of a factory. Discuss."

"Explain the difference between store ledger and bin card."

"Determine cost and give its classification according to current, fixed, and inventory cost."

"Fill the following table using FIFO method of storage cost.

<table>
<thead>
<tr>
<th>Item</th>
<th>Rs 2.43</th>
<th>Rs 2.43</th>
<th>Rs 2.43</th>
<th>Rs 2.43</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Return</td>
<td>50 kg</td>
<td>25 kg</td>
<td>20 kg</td>
<td>15 kg</td>
</tr>
<tr>
<td>2. Work</td>
<td>15 kg</td>
<td>15 kg</td>
<td>15 kg</td>
<td>15 kg</td>
</tr>
<tr>
<td>3. Issued</td>
<td>50 kg</td>
<td>25 kg</td>
<td>20 kg</td>
<td>15 kg</td>
</tr>
</tbody>
</table>

"The following are the particulars of the receipts and issue of materials in March:

- Return to Vendor
- Work order
- Issued
- Work order
- Issued
- Work order
- Issued"
8. From the following information relating to the production of commodity X, you are required to ascertain:

(a) Weight of raw material used
(b) Cost of production
(c) Value of material used

9. From the following particulars, prepare:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Stock of Raw Material</td>
<td>22,000</td>
</tr>
<tr>
<td>Closing Stock of Raw Material</td>
<td>22,000</td>
</tr>
<tr>
<td>Opening Stock of Finished Goods (800 tons)</td>
<td>1,760</td>
</tr>
<tr>
<td>Closing Stock of Finished Goods (1600 tons)</td>
<td>3,300</td>
</tr>
<tr>
<td>Work in Progress Closing</td>
<td>5,280</td>
</tr>
<tr>
<td>Work in Progress Opening</td>
<td>5,280</td>
</tr>
<tr>
<td>Closing Stock of Finished Goods (1600 tons)</td>
<td>3,300</td>
</tr>
<tr>
<td>Closing Stock of Raw Material</td>
<td>22,000</td>
</tr>
<tr>
<td>Opening Stock of Finished Goods (800 tons)</td>
<td>1,760</td>
</tr>
<tr>
<td>Opening Stock of Raw Material</td>
<td>22,000</td>
</tr>
<tr>
<td>Purchase of Raw Material</td>
<td>4,400</td>
</tr>
<tr>
<td>Rent, Rates and Insurance of Factory</td>
<td>1,580</td>
</tr>
<tr>
<td>Carriage Inward</td>
<td>1,320.00</td>
</tr>
<tr>
<td>Rs.</td>
<td></td>
</tr>
</tbody>
</table>
Financial Management and Accounting

BC-503

Financial Management and Accounting

OBCC/D-16

12563

Roll No. 07

Total Pages: 07

Notes: No. 0 is compulsory.

Questions carrying 16 marks each.

Answer five questions from remaining eight.

Time: Three Hours

Maximum Marks: 80
4. What do you mean by Financial Planning? What are the principles of a sound financial plan?

5. What is Cash Flow Statement? How is it prepared?

6. From the following information, prepare a Balance Sheet:

   | 0.75 | 1.5 |
   | 2.5 | 6.10 |

   - Fixed Assets/Proprietors' Fund
   - Liabilities


2. What do you mean by Management Accounting?

   - Limitations of Capital Budgeting
   - Under-capitilization
   - Profit and Loss Appropriation
   - Flow Statement
   - Difference between Fund Flow Statement and Cash

1. 1-72563 (iii) Proprietors' Fund
    (ii) Liabilities
    (i) Current Ratio

0.01
0.04
0.06
0.010
0.040
0.060
0.75
1.5
2.5
6.10

- Bank Overdraft
- Reserve and Surplus
- Working Capital
8. What is over capitalisation? When are its causes?

9. Write a short note on the adjusting entries made at 31 December 2005. Why are they made?

Additional Information:

<table>
<thead>
<tr>
<th>Description</th>
<th>2000</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at Bank</td>
<td>3,000</td>
<td>2,700</td>
</tr>
<tr>
<td>Deposits</td>
<td>9,000</td>
<td>9,500</td>
</tr>
<tr>
<td>Provision for Bad Debts</td>
<td>200</td>
<td>300</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision for Bills Payable</td>
<td>8,000</td>
<td>9,600</td>
</tr>
<tr>
<td>Bills Payable</td>
<td>11,000</td>
<td>11,700</td>
</tr>
<tr>
<td>Currents</td>
<td>18,000</td>
<td>18,000</td>
</tr>
<tr>
<td>P &amp; L Account</td>
<td>5,000</td>
<td>6,500</td>
</tr>
<tr>
<td>General Reserve</td>
<td>7,000</td>
<td>9,000</td>
</tr>
<tr>
<td>Share Capital</td>
<td>50,000</td>
<td>50,000</td>
</tr>
</tbody>
</table>

(b) Prepare a balance sheet for the year 2005 as at 31 December 2005.

(c) A schedule of changes in working capital, prepare for the following balances of X Ltd on 1.1.2005 and 2005. You are required to
The cost of capital of the company is 10%. Which project should be chosen under the NPV method and Payback Period?

<table>
<thead>
<tr>
<th>Year</th>
<th>Project I</th>
<th>Project II</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>000'0</td>
<td>4'000'0</td>
<td>6'000'0</td>
<td>6</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>8'000'0</td>
<td>000'0</td>
<td>12'000'0</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>25'000'0</td>
<td>000'0</td>
<td>10'000'0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>000'0</td>
<td>18'000'0</td>
<td>000'0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12'000'0</td>
<td>000'0</td>
<td>15'000'0</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>000'0</td>
<td>10'000'0</td>
<td>25'000'0</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(2) Project II (3) Project I

Discount factors at 10% are: 0.909, 0.826, 0.751, 0.683, 0.621.
1. Explain two causes of social unrest in India.

2. Write any two features of National Income of India.

3. Explain any three causes of increase in Fiscal deficit.

4. Give three arguments in favour of Privatization.

5. What is Industrial Policy?

Environmental
Explain relationship between Business and

1. Compulsory Question:

Note: Q. No. 4 is compulsory. Attempt any four more questions from remaining eight questions.

BC-504
BUSINESS ENVIRONMENT-1
OBCA/D-16

Total Pages: 03

Roll No. ..........................

[Time: Three Hours]

Maximum Marks: 80
9. What do you mean by inflation? Discuss its causes. How can it be controlled?

8.8 Write short notes on the following:

(a) Objectives of SEZ
(b) Special Economic Zones

8.8

4.2 Explain the importance of economic development? What is its role?

6. Mention the instruments of Monetary Policy used in India.

12. Define Industrial sickness. Explain in detail the causes of Industrial sickness.

4.12

8. What steps taken by government to eradicate poverty in India? Also explain the main causes of poverty in India.

4. Explain the components of business environment in detail.

2. Define capital formation? What is its role?
1. (a) Write the default unit of AUTOCAD software. 
   (b) Explain the working of Joystick software.
   (c) How can you create a user interface in AUTOCAD?
   (d) List some common toolbars used in AUTOCAD.
   (e) How is AUTOCAD used in electronics design?

I. Short answer type question (compulsory question)
   All questions carry equal marks.

Note: Attempt five questions in all. Q. No. 1 is compulsory.

Maximum Marks: 45

Time: Three Hours

Computer Aided Design

BC-205

COMPUTER APPLICATION

OBCCA-D-16

12777

ROLL No. 04

Total Pages: 04

1. Explain the working of Joystick software.

2. How can you create a user interface in AUTOCAD?

3. List some common toolbars used in AUTOCAD.

4. How is AUTOCAD used in electronics design?

5. What is the default unit of AUTOCAD software?

6. Which video cards (e.g., VGA, XGA) display system is being used?

7. Distinguish between geometric transformation and co-
1. **AVLTOCAD**

   1. Explain the working and technological aspect of the following output devices:

   (a) Liquid Crystal Display (LCD)
   (b) Light Emitting Diode (LED)
   (c) Area Filling
   (d) Polygon Clipping

2. **Differentiate the following:**

   (a) AVLTOCAD
   (b) AVLTOCAD
   (c) AVLTOCAD

3. **Derive the transformation that rotates an object point by an angle 60° about the origin. Also write matrix representation for this rotation.**

4. **Draw a straight line from point (5, 10) to point (15, 30) using simple digital differential analyzer (DDA) method.**

5. **Draw a straight line using ANTOCAD commands.**

   (a) (b) (c) (d)

6. **List the following types of displays:**

   (a) Liquid Crystal Display (LCD)
   (b) Light Emitting Diode (LED)
   (c) Area Filling
   (d) Polygon Clipping

7. **Draw a chart using AVLTOCAD commands.**

---

**Note:** The text appears to be a mix of English and another language, possibly Arabic. The context suggests questions related to computer-aided design (CAD) and display technologies.
OBCO/D-16

PROPERTY AND LIABILITY INSURANCE
PPI-BC-505

Time: Three Hours] [Maximum Marks: 80

Note: Attempt Five questions in all. Q. No. 1 consisting of 6
parts is compulsory. Attempt four questions from the
remaining eight questions. Each question carries 16
marks.

कुल पाँच प्रश्न कीजिए। प्रश्न संख्या 1 अनेकवर्ग है जिसमें
6 प्रश्न हैं। शेष आठ प्रश्नों में से किन्हीं चार प्रश्नों के
उत्तर दीजिए। प्रत्येक प्रश्न 16 अंकों का है।

1. Write notes on the following:
   (i) Non-Insurable Risk
   (ii) Medical Benefit Insurance
   (iii) Boiler Machinery Insurance
   (iv) Concept of Specific and All Risk Insurance
   (v) Dishonest Insurance
   (vi) Theft Insurance.

निम्नलिखित पर सार्वजनिक टिप्पणियाँ लिखिए:
   (i) गैर विमान-योग्य जोखिम

(2-19/12)L-12581

P.T.O.
1. Describe the various types of Property Insurance.

2. Explain the nature of Property and Liability Insurance.

3. Describe the procedure of obtaining Liability Insurance.

4. Explain the claim settlement in case of Liability Insurance.

5. What is Re-insurance? Explain various methods of Re-insurance?


8. Explain in detail the following:

9. Write notes on the following:

10. Describe the challenging issues in Risk Insurance.

11. Explain its essential features.
UNIT - I (Section - I)

1. Write short notes:

(c) Tax Avoidance
(b) Tax Evasion
(a) Tax Planning

1. From any unit, all questions carry equal marks.

Note: Attempt five questions in all. Selecting at least one question from each unit but not more than two questions from any unit.

Maximum Marks: 80

Paper - I
INCOME TAX

BCG/S-16

Total Pages: 7
5. Write short notes on the following:

(a) Loss on gift exchange
(b) Bond purchase
(c) Bond sale
(d) Capital gain or loss
(e) Bond worth

6. Compute the taxable salary for the A.Y. 2015-16.

A premium of $10,000 on her own life (same as last year). She has also been paid with the salary of $25,000. She has also been paid with a rent-free house of a basic salary of $15,000 per annum.

4. Mr. Ali is employed in a company at $50,000 per annum.

3. Define Annual Value. What are the criteria for determining the Annual Value?

2. The incidence of income tax depends upon the residential status of the assessee. Discuss in detail.
16

Compute Total Income and Tax Liability of the Firm

\( \geq 30,000 \)

(a) Amount deposited in Capital Gain A/c Scheme, 1988

(b) Capital Gain invested in specified assets \( \leq 30,000 \).

(c) B/F Business Loss \( \leq 2,000 \).

(d) Liabilities Depreciation \( \geq 30,000 \).

(e) Reimbursement to Partners \( \geq 1,800 \).

(f) Interest on Bank Deposit \( \leq 50,000 \).

(g) Long-term Capital Gain \( \leq 1,000,000 \).

16

Profit from business after determining partners.

Below:

Particulars:

1. A, B and C are equal partners in a firm. For the previous year the particulars of income of the firm are given

\( \leq 10,000 \)

\( \leq 5,000 \)

\( \geq 40,000 \)

\( \geq 25,000 \)

\( \leq 25,000 \)

6. Compute Taxable Income and Cross Tax Liability of Mr. Mohan for the assessment year 2015-16 from the following:

Mr. Mohan paid by Shri Mohan out of his agricultural income \( \leq 10,000 \).

(a) LIC Premium paid by Shri Mohan on his life insurance policy.

(b) Interest on Kisan Vikas Patra \( \leq 5,000 \).

(c) Short-term Capital Gain \( \geq 4,000 \).

(d) Long-term Capital Loss \( \leq 25,000 \).

(e) Agricultural Income \( \geq 20,000 \).

(f) Income from Horse Race \( \leq 20,000 \).

(g) Interest received from Bank deposit \( \leq 10,800 \).

(h) Rent received from Property \( \geq 60,000 \).

(i) Gross Salary \( \geq 5,000 \).

(j) Parts of Mr. Mohan for the assessment year 2015-16 from the following:

\( \leq 20,000 \).

\( \leq 10,800 \).

\( \leq 60,000 \).

\( \leq 5,000 \).
8. Under what circumstances can a person be exempted as income of the assessee under Income Tax Act?

9. Explain briefly the different sections of assessment.

10. Explain the general provisions of imposing penalties.
UNIT-I

1. What is the role of government in promoting employment?

2. What are the major factors contributing to unemployment in India?

3. What do you mean by regional imbalances critically examine different measures undertaken by the government.

PAPER: IV

BUSINESS ENVIRONMENT

BCO/S-16

Total Pages: 3

ROLL No. ..............

21133-S/200/86/Tram
8. What do you mean by volume, direction and composition of foreign trade? Explain the problems of developing countries in world trade.

UNIT III

7. Critically explain the objectives and working of Industrial Licensing Policy of India.

6. What is meant by foreign investment? Discuss the present position of foreign investment in India. Give suggestions to improve the policy of attracting foreign investment.

5. Critically examine the Monetary Policy of Reserve Bank of India.

UNIT II

4. What do you mean by the parallel economy? Explain the

3. Explain the functions of International Monetary Fund (IMF).

2. What benefits India has received from the membership of GATT (now WTO) and WTO (now WTO).

1. Write a note on World Trade Organization (WTO) and WTO.