

Rameshwar College, B.R.A.B.U. Muzaffarpur

Bihar

Faculty of Commerce

Syllabus for B.Com Part 3

(GROUP-A-Accounts)

Paper-V: COST ACCOUNTING:

1. Cost Accounting:
 - (a) Meaning, Objects, Scope of Cost Accounting and its relation with Financial Accounting;
 - (b) Methods / Systems of Cost Accounting;
 - (c) Elements of Cost and its classification;
 - (d) Material Cost; Purchase, Storage and Pricing of Material;
 - (e) Labour Cost – computation of Labour Cost,
 - (f) Meaning, Classification and allocation of overheads
2. Methods of Costing:
 - Units Costing : Preparation of Cost Sheet, Statement of Cost and Profit; Production Account, Estimates, Tender/Quotations
 - Process Costing: Treatment of Wastages, by-products; Allocation of Joint Expenses and inter-process profit, Job order or contract or contract costing; Preparation of Contract Account; Treatment of Profit & Loss on Incomplete Contract
 - Operating Costing: Transport Costing; Power House Costing Hotel Costing
 - Relation between Cost & Financial Account; Preparation of Reconciliation Statements.

Books Recommended:

1. Prof. M.L. Agarwal: Advanced Cost Accounting
2. Dr. K.L. Gupta & Prof M.L. Agarwal: Cost Accounting
3. J.K. Mitra: Advanced Cost Accounting.

MODEL QUESTION PAPER

B.Com Part-3

COST ACCOUTING (Hons) Paper-V

Answer any five questions

1. Define Cost Accounting. Discuss its importance in the modern times.

2. What is process cost accounting? Discuss its essential elements.
3. What do you understand by Production Account? Differentiate between cost sheet and production account.
4. Explain the difference between Reconciliation statement and Memorandum Reconciliation account.
5. What points will you take into consideration in submitting quotation?
6. In a certain factory 500 units of the two commodities M & N are manufactured, the cost of production are:

	M (Rs)	N. (Rs)
Direct Material	15,000	12,000
Direct Wages	9,000	6,000
Direct Expenses	1,000	1,000

Indirect Expenses are as follows: (Rs)

i. Factory expenses:-	7,500
ii. Office expenses:-	3,090

If a profit 20% on sales is to be realised, what would be selling price of each article?

7. Prepare pig iron production A/c from the following information showing there in the cost per ton of each expenses and cost per ton iron produce:

	Opening Stock(Rs)	Purchase during the year (Rs)	Closing Stock (Rs)
Coal	47,200	2,18,800	36,000
Coke	35,800	2,94,700	20,500
Limestone	14,500	50,000	15,300
Iron Ore	39,300	1,86,900	36,200
Sundries	27,000	78,100	30,100

Total pig iron was produced 64,000 Tons. Sale of residue materials Rs. 1,05,000. General factory expenses Rs. 45,000 and wages Rs. 1,70,000.

8. In a manufacturing company the profit as revealed by costing record is Rs. 75,000 while the same as shown by the financial books of the company is Rs. 1,05,000. The following items are not recorded in Cost Accounts:

	(Rs)
Cash discount allowed	7500
Staff Pension	6000
Exp. Incurred on transferring the Company's Office	4000
Damage Payable at Law	10000
Interest on Investment	5000
Stores Adjustments	2000
Casual Income	4000
Capital Profit	7500
Loss by Fire	6000
Cash discount received	2000
Interest on Capital	9000
	13000

Goodwill written off	40000
Profit on sale of Fixed Asset	20000
Interest from Bank	5000
Transfer Fee	2000

Prepare Financial Reconciliation Statement Accounts.

9. From the following information of XY. Co. you are required to compute the value of cost of materials issued and ending inventory by FIFO method.

Material Purchased			Materials Issued	
Date 2014	Units	Rate Rs.	Date 2014	Units
Jan 05	200	20	Jan 16	100
Jan 15	400	30	Jan 20	300
Jan 25	200	40	Jan 29	50

10. Following are the Balance Sheet of Mr. Manoj. Prepare Cash Flow Statement according to Revised Accounting Standard-3:

Liabilities	2005-06 (Rs)	2006-07 (Rs)	Assets	2005-06 (Rs)	2006-07 (Rs)
• Capital	360000	264000	• Fixed Assets	360000	300000
• Sundry Creditors	132000	157200	• Stock	96000	72000
• Outstanding Exp.	--	19200	• Debtors	48000	38400
• Bank Overdraft	12000	--	• Bills Receivable	---	12000
			• Bank		18000
	504000	440400		504000	440400

Paper-VI: MANAGEMENT ACCOUNTING:

1. Management Accounting: Meaning and nature, Management Accounting as distinguished from Financial Accounting and Cost Accounting; Scope and limitations of Management Accounting.
2. Financial Statements: Concept, nature and limitations of Financial Statements.
3. Methods and techniques used in analysing financial statement; comparative financial and operating statement; Common size statement; Trend Percentage or Trend Analysis
4. Financial Ratios
5. Statement of Change in Financial Position, Fund Flow and Cash Flow Statement- Meaning and Distinction and their preparation.
6. Elementary idea of Variance Analysis and Break-Even Analysis.

Books Recommended:

1. Prof M.L. Agarwal & Dr. D.K. Gupta: Management Accounting.
2. Dr. R.P. Rustagi: Fundamentals of Management Accounting.
3. Dr. S.N. Maheshwari & CA Sharad K Maheshwari: Principles of Management Accounting.

MODEL QUESTION PAPER

B.Com Part-3

MANAGEMENT ACCOUNTING (Hons) Paper-VI

Answer any five questions

1. What is Management Accounting? Discuss its needs and importance in modern age.
2. Discuss the significance and limitations of ratio analysis.
3. What is Cash Flow Statement? Why cash flow statement is prepared?
4. Define B.E.P. and discuss its utilities.
5. What is standard costing?
6. Calculate from the following information:
 - i. P/V Ratio
 - ii. B.E.P.
 - iii. Margin of Safety

	2011(Rs)	2012(Rs)
Sales	120000	180000
Less: Variable Cost	(66000)	(108000)
Contribution	54000	72000
Less: Fixed Cost	(24000)	(30000)
Profit	30000	42000

7. Given:

I. Current Ratio	2.8
II. Liquid Ratio	1.5
III. Working Capital	162000

Find Out:

- I. Current Assets
- II. Current Liabilities
- III. Liquid Assets

8. Prepare a Cash Flow Statement from the following information:

	(Rs)
Opening Balance of Cash	15000
Closing Balance of Cash	19000
Increase in Creditor	13000
Decrease in Debtors	17000
Purchase of Fixed Assets	30000
Redemption of Preference Shares	14000
Profit of the year	18000

9. From the following information, Calculate material variances:

SQ = 60 kg SP = Rs. per kg
AQ = 72 kg AP = Rs. Per kg

10. From the following calculate the Net Profit Ratio:

Gross Profit Ratio	40%
Gross Profit	Rs. 120000
Operating Expenses	Rs. 90000

Paper-VII: TAXATION LAW & ACCOUNTS:

1. Income tax Act, 1961: Definitions, Concepts of Income, Residence and Tax liability, Income Exempted from Tax.
2. Computation of Taxable Income under the Heads:-
 - (i) Salaries.
 - (ii) House Property
 - (iii) Business & Profession
 - (iv) Capital Gains, and
 - (v) Income from Other Sources.
3. Income Tax Authorities: Appointment, Jurisdiction and Powers.

Books Recommended:

1. Dr. H.C. Mehrotra & Dr. S.P.Goyal: Taxation Law & Accounts
2. Dr. R.K. Jain: Tax Law & Accounts
3. Dr. Jyoti Ratan: Taxation Laws.

MODEL QUESTION PAPER

B.Com Part-3

TAXATION LAW & ACCOUNTS (Hons) Paper-VII

Answer any five questions

1. Income tax is assessed on the income of previous year in the next assessment year. State the exception to this rule.
2. Explain any ten items which are not included in Total Income.
3. What is Provident Fund? Discuss the different types of Provident Fund.
4. What is taxable profit from business and profession? Which income is taxable under this head?
5. Describe the powers of Central Board of Direct Taxes.
6. From the following details relating to income of Ms. Neha, compute the taxable income under the head "Income from Salary"
Salary-Rs. 4000p.m., House Rent Allowance-Rs 1500p.m., Commission-Rs 8000p.m., Bonus-Rs 6000p.a., Income tax deducted Rs 200p.m., P.F.deducted-Rs 4. She pays house rent of Rs 1200 p.m. of Patna for house.
7. Mr. Shivam furnishes the following information of his income for the financial year ending on 31-03-2019:
 - (a) Winning from Horse Race Rs, 3500
 - (b) Rs. 28000 was received from UP state Lotteries
 - (c) Dividend received from domestic company Rs. 10000
 - (d) Agricultural income in Srilanka Rs. 20000

Compute the Taxable Income of Mr. Shivam under the head "Income from other source" for the assessment year 2019-20.
8. Find out the amount of unabsorbed depreciation to be carried forward from the following information:
 - (a) Depreciation Rs. 11000
 - (b) Income from House property Rs. 450000
 - (c) Income from Business (before charging depreciation) Rs. 540000
 - (d) Income from other sources Rs. 45000.
9. From the following information compute Gross Tax Liability for the assessment year 2019-20:

	(Rs)
Gross Salary	800000
Interest earned on NSC	8000
Interest on Bank Deposit	20000
Expenses on Rehabilitation of handicapped son	10000
Deposit in Recognised PF	14000
LIC Premium	5000

10. Ms. Humaira is employed in Mumbai. Her particulars for the assessment year 2019-20 are:

	Rs.
Basic Salary	50000p.m.
D.A.	20000p.m.
Bonus	80000p.a.
Commission	8000p.a.
Entertainment Allowance	2500p.a.

FRC of free house provided by the employer	120000p.a.
Value of furniture provided	60000

Find out Ms. Humaira's Income Gross Salary.

Paper-VIII: BUSINESS STATISTICS & ELEMENTARY MATHEMATICS:

Mathematics:

- (i) Elementary idea of A.P., G.P. and H.P.
 - (a) Arithmetical Progression: The nth term, properties of A. P; The Sum of the first n terms of an A.P., Arithmetic Mean, The Sum of the First n natural number.
 - (b) Geometric Progression: The nth term of G.P.; Geometric Mean; The x sum of n term a series of G.P; The Sum of an Arithmetic Geometric series.
 - (c) Harmonic Progression: Harmonic Mean; Relation between A,M., G.M., and H.M.
- (ii) Permutation & Combination: Factorial notation, Important Lemma to find the number of Permutation of n different things taken at a time, three theorem; To find the number of Combinations of n dissimilar things taken at a time; Circular Permutation.
- (iii) Binomial Theorem: Definition; to find the expansion of $(a + b)^n$, when n is positive integer; Properties of Binomial Expansion.
- (iv) Arithmetic –Decimalisation; Contacted method of Multiplication and Division, Ratio & Proportion; Percentage; Discount; Commission and Brokerage; Profit & loss; Simple & Compound Interest.

STATISTICS

1. **Statistics:** Its meaning, nature, scope, limitation and importance in business and economics.
2. **Collection of Data:** Definition of the unit of investigation. Census and sample survey; Direct and indirect personal investigation, investigation on the basis of existing documents, errors in collection of statistics; Preparation of questionnaires and schedules.
3. **Sample survey:** Population, Sampling units and sampling variance; Concept of purposive and probability sampling, simple random sampling, stratified random sampling, systematic sampling, two stage sampling and cluster sampling.
4. **Graphic Representation of Data:** Histograms, Bar charts and Pie charts, frequency polygon, frequency curve, ogives of less than and more types.
5. **Measures of Central Tendency:** Arithmetic mean, Geometric mean, Harmonic mean, weighted average, Median, Mode, Quartiles, Deciles and percentiles, their relative importance and limitations.
6. **Measures of Dispersion:** Range, mean deviation, quartile deviation, standard deviation.

Books Recommended:

1. Dr. S.M.Shukla: Business Mathematics
2. T.R. Jain & S.C. Agarwal: Business Statistics & Mathematics
3. Dr. S.M. Shukla & Dr. S.P.Sahai: Business Statistics

MODEL QUESTION PAPER

B.Com Part-3

BUSINESS STATISTICS & ELEMENTARY MATH (Hons) Paper-VIII

Answer any five questions

1. What are the essential requisites of good average? Discuss.
2. Discuss the importance of Statistics in the field of business.
3. What is sampling? Discuss the various methods of sampling
4. What is graphical representation of data? Discuss its merits and demerits.
5. Calculate mean and mode from the following data:

Income in(Rs)	100-200	100-300	100-400	100-500	100-600
No. of persons	15	33	63	83	100

6. Calculate Standard Deviation and its co-efficient of the following data:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Students	10	15	25	30	10	5	5

7. (a) The sum of three consecutive number of an A.P. is 27 and their product is 504. Find the terms.
(b) The first term of a G.P. is 4 and 4th term is 108. Find the common ratio and the sum of four terms.
8. (a) An equal no. of males females and boys get Rs. 225 in 10 days. If each male, female and boy get daily 42p. 30p. and 10p.respectively, find the number of males.
(b) In an Examination 40% students fail in English and 30% in Mathematics. If 20% fail in both the subjects, find the percentage of those who pass in both subjects.
9. (a) What principal will be amounted to Rs. 3960 in 7 years @ 14%?
(b) Find the net value of an invoice of Rs 8650 less successive discount 20%, 25%, and 5%.
10. Prove that the arithmetic mean of two positive quantity is greater than geometric mean.

(GROUP-B: CORPORATE ADMINISTRATION)

Paper-V: SECRETARIAL PRACTICES

1. Role of Secretary in a Company, Duties of Secretary, Contractual, Statutory.
2. Secretarial Practice relating to promotion and incorporation of companies registered under the Companies Act, 1956.
3. Procedure for Preparation of Memorandum, Articles and Prospects.
4. Share certificates, Share warrants- Format, issue of share certificate and duplicate share certificates- Maintenance of Statutory books, records and registers, register and index of members, registers and index of debenture holders, register of directors, managers, register of charges and mortgages, register of contracts disclosing interest of Directors.
5. Transfer & transmission of shares.
6. Annual Returns.
7. Preparation of certain resolutions and agreements with the Registrar.
8. Routine correspondence with Shareholders arrangement with postal authorities for dispatch of notices, Annual reports, dividend warrants, etc., notices from shareholders & compliance with stock exchange requirements.

Books Recommended:

1. Dr. I.M. Sahai: Office Management & Secretarial Practice
2. M.C.Kuchhal: Secretarial Practice.
3. K.R.Chandratre: Company Secretarial Practice Manual.

MODEL QUESTION PAPER

B.Com. Part-3

SECRETARIAL PRACTICE (Hons) Paper-V

Answer any five questions

1. What financial market? Discuss its roles.
2. Describe various money market instruments.
3. Explain the features of Equity shares and Debentures.
4. What are the various constituents and concepts in Depository system?
5. What are the legal provision regarding declaration of dividend?
6. Explain the importance of depository to the investors and companies?
7. Explain the procedure involved in the renewal of deposits.
8. Explain the procedure for conversion of debentures into shares.
9. Explain the procedure for issuing share certificate.
10. Explain the features of Stock Exchange.

Paper- VI: CORPORATION FINANCE.

1. Meaning, importance and scope of Corporation finance, Corporate Securities- Ownership Securities, Preference Share and Equity Shares, Creditor ship Securities, Debentures and Bonds, their kind and significance.
2. Corporate Promotion- Meaning, types and stages of corporate promotion- Corporate Promotion in India.
3. Capitalisation-Over Capitalisation, Under Capitalisation, Designing Capital Structure-trading on equity requisites of financial plan; Working capital- Meaning and significance.
4. Marketing of Corporate Securities- Methods- Functions of Stock Exchanges, Underwriting of Securities in India.
5. Profit Management: Internal Financing- Dividend Policy Kinds of Dividend Payments.
6. Business Expansion, Business Failures, Re-organisation of businesses and financial consideration.
7. Source of Finance for companies- Financial institutions in India- their working

Books Recommended:

1. M.Y.Khan: Indian Financial System
2. Bharati V. Pathak: Indian Financial System
3. Stephen A Ross & Rudolph D Jordon: Corporate Finance.

MODEL QUESTION PAPER

B.Com Part-3

CORPORATION FINANCE (Hons) Paper- VI

Answer any five questions

1. What do you understand by corporate finance? Discuss its scope and importance.
2. What do you understand by corporate securities? What are the different types of corporate securities?
3. What are Debentures? Distinguish between Debentures and Bonds.
4. What is overcapitalisation and undercapitalisation?
5. Why working capital is an essential element of corporate finance?
6. Explain the meaning of wealth maximisation.
7. Define a Stock exchange. What is underwriting of securities?
8. What are internal sources of finance? Define them briefly.
9. What are the different policies of dividend payment adopted by corporate sector?
10. What are the factors on which the successful business expansion depends?

Paper-VII: CORPORATE TAXATION AND ACCOUNTING.

1. Corporate Income Tax in India: Income tax & tax liabilities of Companies; Classification of Companies and tax incidence under the Income Tax Act.
2. Concept of tax planning- Method of Tax Planning; Tax Planning and Financial management in Companies, Tax Considerations in dividend policy and bonus shares issues, taxation of inter corporate dividends and transfer.
3. Companies (profits) Surcharge Tax act 1964, Wealth Tax Act, 1957.
4. Corporate tax management in India:- Deduction of Tax at Source-advance payment of Tax, Filing of returns etc.

Books Recommended:

1. Dr.H.C.Mehrotra & Dr. S.P. Goyal: Corporate Tax Planning and Management
2. O.P. Yadav: Master Guide to Corporate Taxation.
3. Avadhesh Ojha & Nisha Bhandari: Hand Book of Corporate Taxation.

MODEL QUESTION PAPER

B.Com. Part-3

CORPORATE TAXATION AND ACCOUNTING (Hons) Paper-VII

Answer any five questions

1. Should perquisites be preferred over allowances while devising the remuneration structure of employees? Discuss the tax treatment with respect to the following perquisites for the assessment year 2018-19:
 - a. Rent free furnished house
 - b. Free domestic servants
 - c. Free education facility
 - d. Leave Travel Concession

2. From the information given below, determine the net income of X Ltd. for the assessment year 2018-19. Business of X Ltd. is controlled from outside India. All shareholders are non-resident and foreign citizens. Find out the net income in the following two different situations

i) Situation A-X Ltd. is an Indian company.

ii) Situation B-X Ltd. is a foreign company.

- (a) Interest of debentures of an Indian company (received in Mauritius) –Rs. 295000
- (b) Profits on transfer of unquoted shares in an Indian company (1/3 is received in India and 2/3 are received in Mauritius)- Rs.900000
- (c) Interest on a deposit with an Australian company (1/3 is received in India and 2/3 are received in Mauritius)- Rs.630000
- (d) Interest on German Development Bonds (50% is received in Germany and 50% is received in Mauritius)-Rs.200000
- (e) Dividend from a foreign company (received in Mauritius)-Rs. 380000
- (f) Profits on sale of a property situated in UK (10% of profit is received in India and 90% received in Mauritius, amount received in Mauritius is utilized for purchasing gold in India) (value of gold on March 31, 2018 is Rs. 1700000)-Rs. 1000000.

3. When is advance tax payable under section 211? Discuss the mechanism of depositing Advance tax as is applicable under Indian law.
4. Explain and illustrate the meaning and difference between tax planning, tax avoidance and tax evasion.
5. XY & Co., a partnership firm, owns a house property which is utilized by partners for their residence. On June 30, 2010, the firm sells the property at long-term capital gain of Rs 120000. Can the firm or partners claim exemption under section 54?
6. Discuss five profit linked tax incentives available to the corporate sector in India.
7. Write a short note on unilateral relief under section 91.
8. A Company wants to raise capital of Rs. 2000000 for a project where earnings before tax shall be 30% of the capital employed. The company can raise debt fund @ 12% p.a. Suggest, which of the following three alternatives should it opt for:
- i) Rs. 2000000 to be raised by equity capital
 - ii) Rs. 1600000 by equity and Rs. 400000 by loans
 - iii) Rs. 400000 by equity and Rs. 1600000 by loans.
9. The book profits of a company in the previous year 2017-18 computed in accordance with section 115JB is Rs. 1500000. If the total income computed for the same period as per the provisions of the Income-Tax Act, 1961 is Rs. 300000, calculate the Tax payable by the

- company in the assessment year 2018-2019 and also indicate whether the company is eligible for any tax credit.
10. Illustrate with the help of an example the steps for calculating unilateral tax relief.

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Mathematics:

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MODEL QUESTION PAPER

B.Com Part-3

BUSINESS STATISTICS & ELEMENTARY MATH (Hons) Paper-VIII

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(GROUP-C: BUSINESS ENVIRONMENT)

Paper-V: PERSONNEL MANAGEMENT AND INDUSTRIAL RELATION

1. Trade union movement with special reference to India: Aims, objects, functions and weakness of Trade Unions.
2. Labour Management: Recruitment, training, promotion, induction, retrenchment of industrial workers.
3. Industrial disputes- Cause and effects : Methods of prevention and settlement of industrial disputes and machinery in India
4. Labour Welfare and social security measures, methods of wage payment.
5. Function and Organisation of Personal Department: Changing role of personal function in modern times.

Books Recommended:

1. P.C. Tripathi: Personnel Management & Industrial Relation
2. Dr. Satish Kumar Saha: Industrial Relation & Labour Laws.
3. Ankush Arya: Industrial Relations & Personnel Management.

MODEL QUESTION PAPER

B.Com. Part-3

PERSONNEL MANAGEMENT & INDUSTRIAL RELATIONS (Hons) Paper-V

Answer any five questions

1. Define Personnel Management. Discuss the role of Personnel Management in an industrial undertaking.
2. What do you understand by Manpower? Discuss the various forms of manpower planning.

3. What do you understand by Personnel Policies? Describe the objectives of personnel policies.
4. Explain the purpose and principles of wage and salary administration. Briefly discuss time rate method of wage payment.
5. Discuss the concept of job analysis. Describe any five uses of job analysis information.
6. What do understand by Industrial Relations? What are the determinants of good industrial relations?
7. Discuss the industrial relations position in India highlighting the IR policies of the government of India.
8. Define trade union. Highlight the objectives and functions of trade union.
9. Functions of trade unions have changed in the era of globalization. Comment.
10. Discuss any four safety and health facilities undertaken by organization in India.

Paper-VI: RURAL ENVIRONMENT & CO-OPERATION

1. Rural Economy in India: Problems of agriculture. Small scale and village industries, their problems
2. Rural indebtedness, problems and solution.
3. Panchayats and their role in rural development, various programmes of rural development.
4. Co-operative Movement- History, Principles and Characteristics. Management of Co-operative Societies-both credit and non-credit co-operative societies.
5. Working of Co-operative Banks, Land Development Banks, Role of R.B.I. and NABARD in rural development.

Books Recommended:

1. Swami Gupta: Rural Development & Co-operation.
2. K.R.Gupta: Rural Development in India.
3. S.M. Jawed Akhtar & Abdul Azeez NP: Rural Development in India.

MODEL QUESTION PAPER

B.Com Part-3

RURAL ENVIRONMENT AND CO-OPERATION (Hons) Paper-VI

Answer any five questions

1. What is the concept and significance of rural development in India?
2. Explain the main features of India's Rural Economy and explain the impact of draught and famine on rural development.
3. Explain specific programmes launched for Rural Infrastructure Development in India.

4. Explain the concept of Panchayat Raj in India.
5. What is meant by Rural Development Administration? Explain the significance and hierarchy of Rural Development Administration.
6. What do you mean by the term Cooperation? What are its various economic and social advantages?
7. Write a note on consumer co-operative movement in India.
8. Write a note on Co-operative Registrar.
9. What are the Principles of Cooperation?
10. Explain the new Rural Development Programmes.

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1. Income tax Act, 1961: Definitions, Concepts of Income, Residence and Tax liability, Income Exempted from Tax.
2. Computation of Taxable Income under the Heads:-
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 - (iv) Capital Gains, and
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MODEL QUESTION PAPER

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11. Income tax is assessed on the income of previous year in the next assessment year. State the exception to this rule.
12. Explain any ten items which are not included in Total Income.
13. What is Provident Fund? Discuss the different types of Provident Fund.
14. What is taxable profit from business and profession? Which income is taxable under this head?
15. Describe the powers of Central Board of Direct Taxes.

16. From the following details relating to income of Ms. Neha, compute the taxable income under the head "Income from Salary"
 Salary-Rs. 4000p.m., House Rent Allowance-Rs 1500p.m., Commission-Rs 8000p.m., Bonus-Rs 6000p.a., Income tax deducted Rs 200p.m., P.F.deducted-Rs 4. She pays house rent of Rs 1200 p.m. of Patna for house.

17. Mr. Shivam furnishes the following information of his income for the financial year ending on 31-03-2019:

- (e) Winning from Horse Race Rs, 3500
- (f) Rs. 28000 was received from UP state Lotteries
- (g) Dividend received from domestic company Rs. 10000
- (h) Agricultural income in Srilanka Rs. 20000

Compute the Taxable Income of Mr. Shivam under the head "Income from other source" for the assessment year 2019-20.

18. Find out the amount of unabsorbed depreciation to be carried forward from the following information:

- (e) Depreciation Rs. 11000
- (f) Income from House property Rs. 450000
- (g) Income from Business (before charging depreciation) Rs. 540000
- (h) Income from other sources Rs. 45000.

19. From the following information compute Gross Tax Liability for the assessment year 2019-20:

	(Rs)
Gross Salary	800000
Interest earned on NSC	8000
Interest on Bank Deposit	20000
Expenses on Rehabilitation of handicapped son	10000
Deposit in Recognised PF	14000
LIC Premium	5000

20. Ms. Humaira is employed in Mumbai. Her particulars for the assessment year 2019-20 are:

	Rs.
Basic Salary	50000p.m.
D.A.	20000p.m.
Bonus	80000p.a.
Commission	8000p.a.
Entertainment Allowance	2500p.a.
FRC of free house provided by the employer	120000p.a.
Value of furniture provided	60000

Find out Ms. Humaira's Income Gross Salary.

Paper-VIII: BUSINESS STATISTICS & ELEMENTARY MATHEMATICS

Mathematics:

1. Elementary idea of A.P. , G.P. and H.P.
 - (a) Arithmetical Progression: The nth term, properties of A. P; The Sum of the first n terms of an A.P., Arithmetic Mean, The Sum of the First n natural number.
 - (b) Geometric Progression: The nth term of G.P.; Geometric Mean; The x sum of n term a series of G.P; The Sum of an Arithmetic Geometric series.
 - (c) Harmonic Progression: Harmonic Mean; Relation between A,M., G.M., and H.M.
2. Permutation & Combination: Factorial notation, Important Lemma to find the number of Permutation of n different things taken at a time, three theorem; To find the number of Combinations of n dissimilar things taken at a time; Circular Permutation.
3. Binomial Theorem: Definition; to find the expansion of $(a + b)^n$, when n is positive integer; Properties of Binomial Expansion.
4. Arithmetic –Decimalisation; Contacted method of Multiplication and Division, Ratio & Proportion; Percentage; Discount; Commission and Brokerage; Profit & loss; Simple & Compound Interest.

STATISTICS

1. **Statistics:** Its meaning, nature, scope, limitation and importance in business and economics.
2. **Collection of Data:** Definition of the unit of investigation. Census and sample survey; Direct and indirect personal investigation, investigation on the basis of existing documents, errors in collection of statistics; Preparation of questionnaires and schedules.
3. **Sample survey:** Population, Sampling units and sampling variance; Concept of purposive and probability sampling, simple random sampling, stratified random sampling, systematic sampling, two stage sampling and cluster sampling.
4. **Graphic Representation of Data:** Histograms, Bar charts and Pie charts, frequency polygon, frequency curve, ogives of less than and more types.
5. **Measures of Central Tendency:** Arithmetic mean, Geometric mean, Harmonic mean, weighted average, Median, Mode, Quartiles, Deciles and percentiles, their relative importance and limitations.
6. **Measures of Dispersion:** Range, mean deviation, quartile deviation, standard deviation.

Books Recommended:

1. Dr. S.M.Shukla: Business Mathematics
2. T.R. Jain & S.C. Agarwal: Business Statistics & Mathematics.
3. Dr. S.M. Shukla & Dr. S.P.Sahai: Business Statistics

MODEL QUESTION PAPER

B.Com Part-3

BUSINESS STATISTICS & ELEMENTARY MATH (Hons) Paper-VIII

Answer any five questions

15. What are the essential requisites of good average? Discuss.
16. Discuss the importance of Statistics in the field of business.
17. What is sampling? Discuss the various methods of sampling
18. What is graphical representation of data? Discuss its merits and demerits.
19. Calculate mean and mode from the following data:

Income in(Rs)	100-200	100-300	100-400	100-500	100-600
No. of persons	15	33	63	83	100

20. Calculate Standard Deviation and its co-efficient of the following data:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Students	10	15	25	30	10	5	5

21. (a) The sum of three consecutive number of an A.P. is 27 and their product is 504. Find the terms.
(b) The first term of a G.P. is 4 and 4th term is 108. Find the common ratio and the sum of four terms.
8. (a) An equal no. of males females and boys get Rs. 225 in 10 days. If each male, female and boy get daily 42p. 30p. and 10p.respectively, find the number of males.
(b) In an Examination 40% students fail in English and 30% in Mathematics. If 20% fail in both the subjects, find the percentage of those who pass in both subjects.
9. (a) What principal will be amounted to Rs. 3960 in 7 years @ 14%?
(b) Find the net value of an invoice of Rs 8650 less successive discount 20%, 25%, and 5%.
10. Prove that the arithmetic mean of two positive quantities is greater than geometric mean.

-----x-----x-----x-----

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