



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours Part-II Examinations, 2018

CORPORATE ACCOUNTING-HONOURS

2H1

UNDER-(1+1+1) SYSTEM

Time Allotted: 4 Hours

Full Marks: 100

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

GROUP-A

Answer any *four* questions from the following

15×4=60

1. The Balance Sheet of M. Co. Ltd. included on 31st March 2017 the following: 12+3
- | | | |
|--|--------------|--|
| 5000, 6% Preference shares of Rs. 100 each | Rs. 5,00,000 | |
| (Fully called up) | | |
| Less: calls in Arrear [@Rs. 20 each on 120 shares] | Rs. 2,400 | |
| | Rs. 4,97,600 | |

50000 equity shares of Rs. 10 each fully called up Rs. 5,00,000, Profit and Loss A/c Rs. 2,25,000 (Cr.), Securities Premium Rs. 28,000, Cash at Bank Rs. 2,90,000.

The company redeemed the preference shares at a premium of 10% before which it sent reminders to the holders of the partly paid preference shares to clear their dues. Holder of 100 shares paid their dues on or before 30th June 2017 beyond which date the company decided to forfeit the defaulting shares on 31st July 2017 and reissue those as fully paid on receiving Rs. 1,000 at once.

The company completed the redemption by 30th Sept. 2017 except that the holder of 50 shares could not be traced.

The company issued 30,000 equity shares of Rs. 10 each at par to finance the redemption.

Show Journal entries for the above transactions including bank transaction in the books of company and their effect on the Balance Sheet of M. Ltd.

2. X. Ltd. and Y. Ltd. are engaged in similar type of business. They decided to amalgamate their business as on 1st April 2017 by forming Z. Ltd., with an authorized capital of Rs.1,00,00,000, consisting of 6,00,000 Equity shares of Rs. 10 each and 40,000 Preference shares of Rs. 100 each. The Balance sheet of X. Ltd. and Y. Ltd. as on 31st March 2017 are: 10+5

Liabilities	X Ltd Rs.	Y Ltd Rs.	Assets	X Ltd Rs.	Y Ltd Rs.
Equity share capital	30,00,000	10,00,000	Land and Building	14,00,000	5,00,000
9% Pref. share Capital	15,00,000	-	Plant	31,00,000	2,00,000
General Reserve	12,00,000	4,00,000	Furniture	1,00,000	2,70,000
Profit and Loss A/c	3,80,000	75,000	Patents	3,00,000	-
Sundry creditors	4,20,000	1,25,000	Stock	6,40,000	4,50,000
			Debtors	1,60,000	1,30,000
			Bank	8,00,000	50,000
	65,00,000	16,00,000		65,00,000	16,00,000

The following terms were agreed upon by the parties:

- (i) Z. Ltd. to allot 4,50,000 Equity shares @ Rs. 10 each to X. Ltd. and pay cash Rs. 13,50,000 as consideration of all assets except bank balance.
- (ii) Y. Ltd. to receive 1,20,000 Equity shares of Rs. 10 each and Rs. 2,50,000 in cash for whole of assets except the bank balances.
- (iii) All assets are taken over at book value.
- (iv) Both X. Ltd. and Y. Ltd. are to pay their own liabilities and Preference shareholders individually.
- (v) Z. Ltd. is to issue remaining Equity share and Preference in cash. This issue is fully subscribed and paid up.
- (vi) Z. Ltd. paid Rs. 80,000 as formation expenses.
- (vii) The liquidation expenses Rs. 30,000 and Rs. 50,000 for X. Ltd. and Y. Ltd. were also paid by Z. Ltd.

Show necessary Journal entries in the books of X. Ltd. and prepare Balance Sheet of Z. Ltd. after Merger.

3. S. Ltd. having an authorized issued and paid-up capital of 5,00,000 Equity shares divided into 5,000 Equity shares of Rs. 100 each presents before you the following trial balance on 31.12.2017:

10+5

Dr.		Cr.	
Particulars	Amount Rs.	Particulars	Amount Rs.
Land and Building	2,25,000	Sundry Creditors	80,000
Plant and Machinery	4,12,500	Reserve Fund	34,000
Furniture	32,500	Profit and Loss A/c (1.1.2017)	22,000
Cash in hand	1,250	Bank Overdraft	25,950
6% Bonds (Nominal value Rs. 25,000)	24,700	Purchase Returns	14,500
Goodwill	40,000	Sales	7,69,500
Bills Receivable	34,000	Share Capital	5,00,000
Preliminary Expenses	16,000	5% Debentures	2,50,000
Motor car	7,500		
Sundry Debtors	52,000		
Purchases	6,00,000		
Advertising	6,350		
Sales Return	17,500		
Legal Charges	2,500		
Carriage Inwards	9,250		
Wages	58,000		
Rent	12,000		
Stock (1.1.2017)	1,19,000		
Tax paid	10,000		
Repairs	2,900		
Loose tools	8,000		
Interim Dividend	5,000		
	16,95,950		16,95,950

Additional information:

- (a) Charge depreciation – 12.5% on Plant and Machinery, 7.5% on Furniture, 15% on Loose tools and 10% on Motor Car;
- (b) Stock in trade on 31.12.2017 Rs. 1,10,500;
- (c) Provide for outstanding interest on debenture for the whole year;
- (d) Bonds were purchased on 1.1.2017;
- (e) Write off preliminary expenses Rs. 1,000 p.a.;

You are required to prepare:

- (i) Profit and Loss Account for the year ended 31st December 2017.
- (ii) Balance Sheet as on 31.12.2017.

4. The summarised Balance Sheet of P. Ltd. and its subsidiary S. Ltd. are:

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Balance Sheet
as on 31st March 2017

Liabilities	P. Ltd. Rs.	S. Ltd. Rs.	Assets	P. Ltd. Rs.	S. Ltd. Rs.
Equity shares	6,00,000	4,00,000	Goodwill	-	20,000
9% Preference share	-	1,00,000	Fixed Assets	3,50,000	2,50,000
General Reserve	1,60,000	80,000	Investment	3,60,000	90,000
Profit and loss A/c	1,30,000	1,20,000	Stock	2,20,000	3,60,000
Bills payable	20,000	25,000	Debtors	2,10,000	2,50,000
Creditors	2,30,000	2,85,000	Bills Receivable	40,000	35,000
Proposed dividend	60,000	40,000	Cash	20,000	45,000
	12,00,000	10,50,000		12,00,000	10,50,000

P. Ltd. acquired interest in S. Ltd. by acquiring $\frac{3}{4}$ th Equity share capital of S. Ltd. at premium of 20% on 1st April 2016. Prepare a consolidated Balance Sheet in the books of P. Ltd. as on 31st March, 2017. The following further information is to be taken into account:

- (i) Profit and Loss A/c of S. Ltd. includes an amount of Rs. 20,000 brought forward from the year 2015-16.
- (ii) Creditors of P. Ltd. include an amount of Rs. 12,000 purchases from S. Ltd. which are still unsold. S. Ltd. sells goods at 20% above cost.
- (iii) S. Ltd. remitted a Cheque for Rs. 10,000 on 31st March, 2017 which was received by P. Ltd. in the Month of April, 2017.
- (iv) The Directors of P. Ltd. and S. Ltd, have proposed a divided of 10% on Equity Share Capital for the year 2016-2017.

5.

Balance Sheet of Fortune Ltd.
as on 31st Dec.2017

15

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity shares of Rs. 10 each	10,00,000	Goodwill	2,50,000
Equity shares of Rs. 4 each	5,00,000	Fixed Assets	5,00,000
General Reserve	2,00,000	Stock	6,00,000
Profit and loss A/c	1,00,000	Debtors	7,00,000
Gratuity Fund	75,000	Cash	1,25,000
Workmen compensation Fund	25,000	Prepaid Exp.	10,000
Depreciation Fund	50,000	Preliminary Exp.	65,000
Creditors	1,50,000		
Bank Overdraft	1,50,000		
	22,50,000		22,50,000

You are required to ascertain the fair value of shares after considering the following information:

- (a) Fixed Assets of the company worth Rs. 3,00,000 and Debtors estimated to be worth Rs. 7,50,000.
- (b) Rs. 15,000 Creditors are outstanding for many years and it is estimated that the amount will not be payable and a disputed bonus claim shall have to be paid for Rs. 30,000.

- (c) Dividend paid for the last 3 years were 12%, 11% and 13% where normal rate of return is 10%.
- (d) Goodwill is to be considered as average of book value and 4 years purchase of average super profit for the last 3 years.
- (e) Profit for the last 3 years were Rs. 1,05,000, Rs. 2,50,000 and Rs. 2,05,000. Ignore income Tax.
6. India Gas Co. Ltd. rebuilds part of its works at a cost of Rs. 3,30,000. The part of the old works thus replaced cost Rs. 1,30,000. A sum of Rs. 8,400 is realised by selling old materials and old materials valued at Rs. 4,600 are used in reconstruction and included in the cost of Rs. 3,30,000 mentioned above. The cost of materials and labour are 12.5% and 15% respectively higher now than when the old works were built. The proportion of material to labour in the works was 7:3.
Give the Journal Entries. 15
7. Define the following: 5+5+5
- (a) Classification of Assets of Banks
- (b) Non-performing Assets
- (c) Right shares.
- 8.(a) Distinguish between Revenue A/c of Life Insurance Business and Revenue A/c of General Insurance Business. 5+5+5
- (b) What do you mean by Life Insurance Fund?
- (c) What is Reserve Capital? How does it differ from Capital Reserve?

GROUP-B

9. Answer any *four* questions from the following: 5×4 = 20
- (a) On 1.4.16 Subiman had 25,000 Equity shares in A. Ltd. at a book value of Rs. 15 per share (Face Value Rs. 10). On 1.6.16 he purchased 5,000 more shares of the company at Rs. 16 per share. On 15.8.16. A. Ltd. issued Bonus Shares on the basis of 1:4. Dividend @ 10% for the year ended 31.03.16 were paid by A. Ltd. on 31.10.16 but no dividend was paid on Bonus shares. On 1.12.16, 30,000 Equity shares were sold at a premium of Rs. 5 per share.
Prepare Investment Account in the book of Subiman on 31.12.16. 5
- (b) A liquidator is entitled to receive remuneration @ 2% on the assets realised and 3% of the amount distributed among the unsecured creditors. The assets realised Rs. 25,00,000 against which payment was made as:
Liquidation Expenses Rs. 25,000, Preferential Creditor Rs. 75,000 and Secured Creditors Rs. 10,00,000.
Calculate the remuneration payable to liquidator. 5

- (c) The authorized capital of X. Ltd. is 15,000 Equity shares of Rs. 10 each, out of which 8,000 Equity shares are fully paid-up. The company has the following balances: 5

Share premium	Rs. 5,000
General Reserve	Rs. 18,000
Profit and Loss A/c (Cr.)	Rs. 47,500

The company has decided to capitalise Share Premium and General Reserve in full and part of the Profit and Loss A/c as necessary for this purpose by issuing:

One Bonus Share at a premium of Rs. 2 for every two fully paid Equity Shares held.

Pass necessary Journal Entries for Bonus Issue.

- (d) How are unclaimed dividends treated in books of account of a company? What is Dividend Equalization Reserve? 2.5+2.5
- (e) What are the different types of bonus given under Life Insurance business? Explain their accounting treatment. 3+2
- (f) The following balances appeared in the books of a company on 1st January 2015: 3+2

Particulars	Amount Rs.
12% Debentures	4,00,000
12% Debenture Sinking Fund	3,00,000
12% Debenture Sinking Fund Investment	3,00,000

(Represented by 10% Rs. 4,00,000 secured bonds of Govt. of India)

Annual contribution to the Sinking Fund was Rs. 60,000 made on 31st December each year. On 31st December, 2015, Balances at Bank was Rs. 3,00,000 after receipt of interest on Debenture Sinking Fund Investment. The company sold the investment at a loss of 15% and the debentures were paid off.

You are required to prepare the following accounts for the year 2015

- (i) Debenture Sinking Fund A/c
- (ii) Debenture Sinking Fund Investment A/c
- (g) Write short note on Contra-item in Bank Balance Sheet. 5
- (h) Distinguish between Interim Dividend and Final Dividend. 5

GROUP-C

10. Answer any *ten* questions from the following: 2×10=20
- (a) What is super profit?
- (b) Can dividend be paid on calls-in-advance?

- (c) Name different methods of liquidation of companies.
- (d) How can Capital Redemption Reserve be utilized?
- (e) What is internal reconstruction?
- (f) What are calls-in-arrear and calls-in-advance?
- (g) Define Unsecured Creditor.
- (h) What is Convertible Debenture?
- (i) What is a wholly owned subsidiary?
- (j) Name four items to be shown under the head 'Reserve and Surplus' of a Company Balance Sheet.
- (k) What is Surrender Value in insurance business?
- (l) Under what circumstances a company can withhold its public issue of shares?
- (m) How is the Value of Right computed?
- (n) What are CRR and SLR?
- (o) State the differences between Debentures and Shares (two points).



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours Part-II Examinations, 2018

COST ACCOUNTING-HONOURS

2H2

UNDER-(1+1+1) SYSTEM

Time Allotted: 4 Hours

Full Marks: 100

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

Answer any *four* questions from the following

15×4 = 60

1. (a) Distinguish between Cost Accounting and Financial Accounting. 4
- (b) ABS Ltd. has undertaken the construction of a road for a Corporation. The value of the contract is Rs. 15,00,000 subject to retention of 20% until one year after certified completion of the contract and final approval of the Corporation's engineer. The following details are shown in the books on 30th June, 2017. 6+3+2

Particulars	Amount
	Rs.
Labour on site	4,05,000
Materials Purchased	4,20,000
Materials sent from store	8,12,000
Plant	12,100
Direct Expenses	23,000
General Overhead allocated to contract	37,100
Materials on Hand on 30.06.2017	6,300
Wages Accrued on 30.06.2017	7,800
Work not yet certified at cost	16,500
Amount certified by Corporation's engineer	11,00,000
Cash received on account	8,80,000
Direct Expenses accrued on 30.06.2017	1,600

- Prepare: (i) Contract Account
(ii) Contractee's Account; and
(iii) Show how it would appear in the Balance Sheet.

2. (a) Explain the difference between Fixed Budget and Flexible Budget. 4
- (b) Babloo Ltd. is running four buses between Getaldah and New Cooch Behar, covering a distance of 100kms. The seating capacity of each bus is 40 passengers. The following particulars are obtained from its Books for the month of October, 2017: 11

Particulars	Amount Rs.
Wages of drivers, conductors	9,600
Salaries of office staff	3,000
Honorarium of accountant	1,000
Diesel, oil, etc.	16,000
Repairs and maintenance	3,200
Road tax and insurance	6,400
Depreciation	10,400
Interest and other charges	8,000

Actual passengers carried was 75% of the seating capacity. All the buses ran for 30 days. Each bus made one round trip per day. Find out the fare the company should charge per passenger/km if it wants a profit of 20% on the taking.

3. (a) Distinguish between centralized and Decentralised Purchasing. 4
- (b) What are the advantages of Perpetual Inventory System? 4
- (c) A company manufactures a special product A. The following particulars were collected in year 2017. 2+2+2+1

Cost of placing an order – Rs. 100

Annual Carrying Cost per unit – Rs. 15

Normal usage – 50 units per week

Minimum usage – 25 units per week

Maximum usage – 75 units per week

Re-order period – 4 to 6 weeks

Compute from the above:

(i) Re-order quantity,

(ii) Re-order level,

(iii) Maximum level,

(iv) Average stock level

(Weeks in a year 52)

4. (a) Distinguish between Allocation and Apportionment of Overhead to cost centres. 4

- (b) Distinguish between Normal Loss and Abnormal Loss. 4
- (c) A manufacturing company disclosed a net loss of Rs. 3,47,000 as per their cost accounts for the year ended 31st March, 2017. The financial accounts however disclosed a net loss of Rs. 5,10,000 for the same period. The following information was revealed as a result of scrutiny of the figures of both the sets of accounts. 7

Particulars	Amount Rs.	Amount Rs.
Factory Overheads under absorbed	–	40,000
Administration overhead over absorbed	60,000	–
Depreciation charged in Financial accounts	–	3,25,000
Depreciation recovered in cost accounts	–	2,75,000
Interest on investments not included in cost accounts	96,000	–
Income tax provided	–	54,000
Interest in loan funds in financial accounts	–	2,45,000
Transfer Fee (Credit in financial books)	24,000	–
Stores adjustment (Credit in financial books)	–	14,000
Dividend received	–	32,000

Prepare a Reconciliation Statement between the figure of Net Loss as per cost accounts and figure of Net Loss as per financial accounts.

5. (a) Distinguish between Standard Costing and Budgetary Control. 5
- (b) What are the reasons for Labour Efficiency Variance? 4
- (c) A company annually manufactures and sells 20,000 units of a product, the selling price of which is Rs. 50 and profit earned is Rs. 10 per unit. 2+2+2

The analysis of cost of 20,000 units is:

Material Cost – Rs. 3,00,000

Labour Cost – Rs. 1,00,000

Overheads (50% variable) – Rs. 4,00,000

You are required to compute:

- (i) Break-even sales in units and in rupees.
- (ii) Sales to earn a profit of Rs. 3,00,000.
- (iii) Profit when 15,000 units are sold.

6. (a) Explain the term 'Break Even Point' and give its uses. 2+4
 (b) What is the importance of Cash Break Even Point? 3
 (c) From the following particulars of Susanta Ltd., compute Machine Hour Rate. 6

Particulars	Amount Rs.
Cost of machine	1,14,800
Installation charges	5,400
Anticipated life of machine -10 years	
Residual value at end of 10 years	5,000
Rent and rates per annum	12,000
Insurance of the machine per annum	3,000
Repairs and maintenance per annum	8,640
Consumable stores per annum	1,200
Total production services per annum	1,080

Power cost is 5 units per working hour @ 40 paise per unit. Setting-up time (Non-productive) is 400 hours per annum. There are 300 working days of 8 hours in a year.

7. (a) What are the differences between Process costing and Job costing? 4
 (b) What are the requirements of a system of material control? 4
 (c) A product passes through two distinct processes A and B and then to finished stock. The output of A passes directly to B and that of B passes to finished product. From the following information, you are required to prepare Process Accounts. 7

	Process A	Process B
Material consumed	– Rs. 12,000	Rs. 6,000
Direct labour	– Rs. 14,000	Rs. 8,000
Manufacturing expenses	– Rs. 4,000	Rs. 4,000
Input in Process A (units)	– 10,000 units	
Input in Process A (value)	– Rs. 10,000	
Output (units)	– 9,400 units	8,300 units
Normal wastage (percentage of input)	– 5%	10%
Value of Normal wastage (per 100 units)	– Rs. 8	Rs. 10

No opening or closing stock is held in process.

8. (a) What is meant by Labour Turnover? Discuss its causes. 2+4
(b) Briefly describe the different methods of costing. 5
(c) Give a specimen of Cost Sheet with suitable illustrations. 4

GROUP-B

Answer any *four* questions from the following 5×4 = 20

9. (a) Distinguish between cost unit and cost centre. 5
(b) Differentiate between Cost of goods sold and cost of sales. 5
(c) Briefly explain the different objectives of cost accounting. 5
(d) Write a short note on Responsibility Accounting. 5
(e) Draw a specimen Material Purchase Indent. 5
(f) What do you mean by reorder period? How is it different from reorder level? 2+3
(g) What are the features of Halsey Plan? 5
(h) How is normal idle time treated in cost accounts? 5

GROUP-C

10. Answer any *ten* questions from the following: 2×10 = 20
(a) What is Profit centre?
(b) What is Compound Cost unit?
(c) Give the formula of Rowan Premium Plan.
(d) What are the components of total cost?
(e) Explain semi-variable overheads.
(f) What is uniform costing?
(g) Define overheads?

- (h) What is Prime cost?
- (i) What is job card?
- (j) What is scrap?
- (k) What is abnormal idle time?
- (l) What is Machine Hour Rate?
- (m) What is Bin Card?
- (n) What is Economic Order Quantity?
- (o) What is meant by Dial Time Records?
- (p) What is Piece Rate System?
- (q) How many types of classification of overheads are possible?
- (r) What are the basis of apportionment?
- (s) What is meant by sub-contract?
- (t) What is escalation clause?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. General Part-II Examinations, 2018

SECRETARIAL PRACTICE-GENERAL

2G1

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. Discuss the modes of appointment and qualifications required of a Panchayat Secretary. What are the functions of a Panchayat secretary?
পঞ্চায়েত সচিবের নিয়োগের ধরন ও তার প্রয়োজনীয় যোগ্যতাগুলি আলোচনা করো। পঞ্চায়েত সচিবের কার্যকলাপ কি ? 5+5+5
2. What is meant by filling? What are the different methods of filling in vogue? Discuss the comparative advantages and disadvantages of such methods.
নথিবদ্ধকরণ বলতে কি বোঝায় ? নথিবদ্ধকরণের বিভিন্ন চালু পদ্ধতিগুলি আলোচনা করো। তাদের পারস্পরিক সুবিধা অসুবিধাগুলি আলোচনা করো। 2+6+7
3. Define meeting. Describe different types of company meeting.
সভার সংজ্ঞা দাও। বিভিন্ন প্রকার কোম্পানী-সভার বর্ণনা দাও। 5+10
4. What is an office? What is office correspondence? Discuss the advantages and disadvantages of centralized correspondence department of an office.
কার্যালয় কি ? কার্যালয়ের পত্র-বিনিময় কাকে বলে ? একটি কার্যালয়ের কেন্দ্রীয় পত্র-বিনিময় বিভাগের সুবিধা অসুবিধাগুলি আলোচনা করো। 3+2+10

GROUP-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) What are the qualifications required of a company secretary? 5
কোম্পানী সচিবের প্রয়োজনীয় গুণাবলী কি কি ?
- (b) What is a notice of a meeting? What are its requisites? 1+4
সভার বিজ্ঞপ্তি কাকে বলে ? এর আবশ্যিকীয় উপাদানগুলি কি কি ?
- (c) Discuss the duties of a chairman in a general meeting. 5
সভার সভাপতির কর্তব্যগুলি সম্পর্কে আলোচনা করো।
- (d) What is 'Status enquiry letter'? 5
অবস্থা অনুসন্ধান পত্র কি ?

GROUP-C

বিভাগ-গ

6. Answer any *five* questions from the following 2×5 = 10
নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) What is meant by geographical method of filing?
ফাইলজাতকরণের ভৌগোলিক পদ্ধতি বলতে কি বোঝায় ?
- (b) What is the origin of the word 'secretary'?
Secretary কথাটির উৎস নির্দেশ করো ?
- (c) What is casting vote?
নির্ণায়ক ভোট কি ?
- (d) What is quorum in a meeting?
সভার গণপূর্তি কি ?
- (e) What is personal assistant?
ব্যক্তিগত সহকারী কি ?
- (f) What is meant by call attention motion?
দৃষ্টি আকর্ষণী প্রস্তাব কি ?
- (g) Who signs the Memorandum and Articles of a company?
একটি কোম্পানীর পরিমেল বন্ধ ও পরিমেল নিয়মাবলীতে কে স্বাক্ষর করেন ?
- (h) What is the meaning of Adjourn meeting?
স্থগিত সভার অর্থ কি ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. General Part-II Examinations, 2018

MONEY AND FINANCIAL SYSTEM-GENERAL

2G2

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. What are development banks? How are they different from the commercial banks? Outline the structure of development banks in India. 5+5+5
উন্নয়ন ব্যাঙ্ক কারা? বাণিজ্যিক ব্যাঙ্ক থেকে তারা আলাদা কেন? ভারতে তাদের গঠন বর্ণনা করো।
2. Discuss the role played by RBI towards development of Indian financial system. 15
ভারতীয় আর্থিক ব্যবস্থার উন্নয়নে RBI এর ভূমিকা আলোচনা করো।
3. Write down the important objectives of IDBI. Point out its sources of finance. State its functions briefly. 5+5+5
IDBI -এর মূল উদ্দেশ্যগুলি লেখো। ইহার অর্থসংস্থানের উৎসগুলি নির্দেশ করো। ইহার কার্যাবলী সংক্ষেপে বর্ণনা করো।
4. (a) What are the features of deregulated Interest rates? 7+8
বিনিয়ন্ত্রিত সুদের হারের বৈশিষ্ট্যগুলি কি কি?
(b) Mention the causes why there is interest rate differential in India.
ভারতীয় আর্থিক ব্যবস্থায় সুদের হারের তারতম্য হওয়ার কারণগুলি উল্লেখ করো।

GROUP-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) Mention the main objectives of establishing IFCI.
IFCI স্থাপিত হওয়ার মূল উদ্দেশ্যগুলি উল্লেখ করো।
- (b) Write a short note on SIDBI.
SIDBI -এর উপর একটি সংক্ষিপ্ত টীকা লেখো।
- (c) Mention the main differences between commercial banks and NBFIS.
বাণিজ্যিক ব্যাঙ্ক ও অব্যাক্ষ আর্থিক প্রতিষ্ঠানগুলির মধ্যে প্রধান পার্থক্যগুলি উল্লেখ করো।
- (d) Write a short note on prime lending rate.
Prime lending rate -এর উপর একটি টীকা লেখো।

GROUP-C

বিভাগ-গ

6. Answer any *five* questions from the following: 2×5 = 10
নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) What is SLR?
বিধিবদ্ধ তারল্যের অনুপাত কি ?
- (b) What is mutual fund?
মিউচুয়াল ফান্ড কি ?
- (c) What is indigenous bankers?
দেশীয় ব্যাঙ্কার কি ?
- (d) Why is central bank called 'clearing agent'?
কেন্দ্রীয় ব্যাঙ্ককে 'নিকাশীঘর' কেন বলে ?
- (e) Distinguish between gross interest and net interest.
স্থূল সুদ ও নীট সুদের পার্থক্য করো।
- (f) What is chit fund?
'চিট ফান্ড' কি ?
- (g) What are the subsidiaries of GIC?
GIC-এর অধীনস্থ অনুসারী প্রতিষ্ঠানগুলো কি কি ?
- (h) What is bank rate?
'ব্যাঙ্ক রেট' কি ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. General Part-II Examinations, 2018

ECONOMIC PROBLEMS-GENERAL

2G3

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. Explain the objectives of GATT. State the functions of IMF and world bank in brief. 5+5+5
GATT-এর উদ্দেশ্যগুলি উল্লেখ করো। আন্তর্জাতিক মুদ্রা ভাণ্ডার (IMF) ও 'বিশ্ব ব্যাঙ্ক' (World Bank)-এর কার্যাবলী সংক্ষেপে বিবৃত করো।
2. Explain briefly the main features of a developing Country with special reference to India. 15
ভারতের মতো একটি উন্নয়নশীল দেশের মূল বৈশিষ্ট্যগুলি সংক্ষেপে আলোচনা করো।
3. Outline briefly on the Present system of agricultural credit in India. Mention the changes that you observed in it during the last four decades. 9+6
বর্তমান ভারতের কৃষি ঋণ ব্যবস্থা সংক্ষেপে আলোচনা করো। গত চার দশক ধরে যে পরিবর্তনগুলি লক্ষ্য করা যায় তা উল্লেখ করো।
4. What are the causes of Industrial sickness in India? Examine the recent policy of the Government of India regarding this matter. 7+8
ভারতে শিল্পের রুগ্নতার কারণগুলি আলোচনা করো। এই পরিপ্রেক্ষিতে ভারত সরকার দ্বারা গৃহীত বর্তমান পদক্ষেপগুলি আলোচনা করো।

GROUP-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) Discuss the effects of population pressure on Economic Growth. 5
অর্থনীতির বৃদ্ধির উপর জনসংখ্যার প্রভাব আলোচনা করো।
- (b) Give five Arguments in favour of Privatization. 5
বেসরকারীকরণের পক্ষে পাঁচটি যুক্তি দাও।
- (c) Mention the source of rural credit in India. 5
গ্রামীণ ঋণের উৎসগুলি আলোচনা করো।
- (d) What is the basic role of NABARD in rural development? 5
গ্রামীণ উন্নয়নের ক্ষেত্রে NABARD -এর ভূমিকা আলোচনা করো।

GROUP-C

বিভাগ-গ

6. Answer any *five* questions from the following: 2×5 = 10
নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) What is fiscal Policy?
Fiscal Policy বলতে কি বোঝো ?
- (b) Write two functions of IMF.
IMF -এর দুটি কাজ উল্লেখ করো।
- (c) What is BPL?
BPL বলতে কি বোঝো ?
- (d) Define Inflation.
মুদ্রাস্ফীতি বলতে কি বোঝো ?
- (e) What is Bank rate?
Bank rate কি ?
- (f) What is SDR?
SDR বলতে কি বোঝো ?
- (g) What is Poverty?
দারিদ্র্য বলতে কি বোঝো ?
- (h) What is Black money?
কালো টাকা কি ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. General Part-II Examinations, 2018

COMPANY LAW-GENERAL

2G4

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

GROUP-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. Define a Private limited company and a Public limited company. State the special privileges and exemptions enjoyed by a private limited company as compared to a public limited company. 5+10
প্রাইভেট লিমিটেড কোম্পানী ও পাবলিক লিমিটেড কোম্পানীর সংজ্ঞা দাও। পাবলিক লিমিটেড কোম্পানীর তুলনায় প্রাইভেট লিমিটেড কোম্পানী যে সকল বিশেষ সুবিধা ও ছাড় ভোগ করে তা আলোচনা করো।
2. “The memorandum of association is the fundamental law or a charter defining the objects and limiting the power of a company” – Explain. 15
‘পরিমেল বন্ধ কোম্পানীর একটি মৌলিক আইন বা সনদ, যা কোম্পানীর উদ্দেশ্য ও ক্ষমতার পরিধি নির্ধারণ করে।’ ব্যাখ্যা করো।
3. Define stock and shares. Distinguish between share certificates and share warrants. Name different types of share that are usually issued by any company. 5+5+5
‘স্টক’ এবং ‘শেয়ার’-এর সংজ্ঞা দাও। ‘শেয়ার শংসাপত্র’ এবং শেয়ার পরোয়ানা-র মধ্যে পার্থক্য নিরূপণ করো। কোনো কোম্পানী সাধারণত যে সব ধরনের শেয়ার প্রচলন (issue) করতে পারে, তাদের নাম লেখো।
4. Define the term ‘manager’ as per Companies Act, 1956. Distinguish between ‘Managing Director’ and ‘Manager.’ 5+10
কোম্পানী আইন 1956 অনুসারে ব্যবস্থাপক (Manager)-এর সংজ্ঞা লেখো। ব্যবস্থাপক এবং ব্যবস্থাপনা পরিচালকের মধ্যে পার্থক্য নিরূপণ করো।

GROUP-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) What is a prospectus? What stands for a statement in lieu of prospectus?
বিবরণ পত্র কি? পরিবর্ত বিবরণ পত্র বলতে কি বোঝে?
- (b) What are the modes of dissolution of a company?
কোম্পানীর বিলুপ্তির উপায়গুলি কি কি?
- (c) Distinguish between share certificate and share warrant.
শেয়ার সার্টিফিকেট এবং শেয়ার ওয়ারেন্টের মধ্যে পার্থক্য নির্দেশ করো।
- (d) Company has a separate legal entity. Discuss.
কোম্পানীর একটি ভিন্ন আইনগত সত্তা আছে। – আলোচনা করো।

GROUP-C

বিভাগ-গ

6. Answer any *five* questions from the following: 2×5 = 10
নিম্নলিখিত থেকে যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) What do you mean by qualification shares?
যোগ্যতা নির্ধারক শেয়ার বলতে কি বোঝে?
- (b) What is compulsory winding up?
বাধ্যতামূলক কোম্পানী গোটানো কি?
- (c) What is certificate of incorporation?
সার্টিফিকেট অফ ইনকorporেশন কি?
- (d) List the provisions of the Companies Act, 1956 relating to payment of remuneration to directors of a company.
1956 সালের কোম্পানী আইন অনুযায়ী কোম্পানীর নির্দেশকদের পারিশ্রমিক প্রদানের পদ্ধতিগুলি লেখো।
- (e) Is company a citizen?
কোম্পানী কি একজন নাগরিক?
- (f) What do you mean by liability clause?
দায় ধারা বলতে কি বোঝে?
- (g) What do you mean by nominee director?
মনোনীত পরিচালক বলতে কি বোঝে?
- (h) Can an insolvent be the director of a company?
কোনো দেউলিয়া কি কোম্পানীর পরিচালক হতে পারে?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. General Part-II Examinations, 2018

APPLICATION OF INFORMATION TECHNOLOGY IN BUSINESS-GENERAL

2G5

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

Group-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. (a) What do you mean by electronic spread sheet? 3+3+3+6
Electronic spread sheet বলতে কি বোঝো ?
- (b) What is the difference between function and formula?
Function এবং Formula-এর মধ্যে পার্থক্য কি ?
- (c) What is absolute positioning? Explain with suitable example.
Absolute positioning কি ? উপযুক্ত উদাহরণ দাও।
- (d) Discuss the application of Goal Seek in electronic spreadsheet with suitable examples.
Electronic spreadsheet-এ Goal Seek-এর প্রয়োগ উদাহরণসহকারে বোঝাও।
2. (a) What is E-mail? 3+4+4+4
E-mail কি ?
- (b) What are the advantages of using E-mail by a business organization?
একটি ব্যবসায়িক সংগঠনের E-mail ব্যবহারের বিভিন্ন সুবিধাগুলি উল্লেখ করো।
- (c) What are the drawbacks of using E-mail ?
E-mail ব্যবহারের বিভিন্ন অসুবিধাগুলি কি ?
- (d) What are the differences between LAN and WAN?
LAN এবং WAN-এর মধ্যে পার্থক্য কি ?

3. (a) What is EDI? 3
EDI কি ?
- (b) Why do business organizations use EDI for business transactions? 5
ব্যবসায়িক সংগঠনগুলি ব্যবসায়িক লেনদেনে EDI ব্যবহার করে কেন ?
- (c) What are the disadvantages of a non EDI system that business organisations face? 7
ব্যবসায়িক সংগঠনগুলির non EDI system-এর জন্য কি কি অসুবিধার সম্মুখীন হতে হয় ?
4. (a) What do you mean by protocol? 4
Protocol বলতে কি বোঝো ?
- (b) What are internet protocols? 4
Internet protocols কি ?
- (c) Explain File Transfer Protocol and Hyper Text Transfer Protocol. 7
File Transfer Protocol এবং Hyper Text Transfer Protocol বলতে কি বোঝো ?

Group-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) What is browser? Why is it used? 2+3
Browser কি ? কেন তা ব্যবহার করা হয় ?
- (b) Write a short note on TCP/IP protocol. 5
TCP/IP protocol সম্বন্ধে সংক্ষিপ্ত টীকা লেখো।
- (c) Write five features of Tally. 5
Tally-এর পাঁচটি বৈশিষ্ট্য উল্লেখ করো।
- (d) What do you mean by database? Explain RDBMS in brief. 2+3
Database বলতে কি বোঝো ? RDBMS সম্বন্ধে সংক্ষিপ্ত বর্ণনা দাও।

Group-C

বিভাগ-গ

6. Answer any *five* questions from the following 2×5 = 10
নিম্নলিখিত থেকে যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) What is 'HTML'?
HTML কি ?
- (b) What is 'Home Page'
Home Page কি ?

- (c) What does SQL stand for?
SQL বলতে কি বোঝো ?
- (d) What is logic bomb?
Logic bomb কি ?
- (e) What is Web chat?
Web chat কি ?
- (f) What is SWIFT?
SWIFT কি ?
- (g) What is a digital certificate?
Digital certificate কি ?
- (h) What are smart cards?
Smart cards কি ?
- (i) What is a firewall?
Firewall কি ?
- (j) What is broad band connection?
Broad band connection কি ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. General Part-II Examinations, 2018

FUNDAMENTAL OF ENTREPRENEURSHIP-GENERAL

2G6

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. Discuss various social responsibilities of an entrepreneur. 15
উদ্যোক্তার সামাজিক দায়িত্বগুলো আলোচনা করো।
2. What do you mean by EDP? Discuss the role of a State Government apart from state financial corporations in promoting and giving boost to EDP. 5+10
উদ্যোগ উন্নয়ন প্রকল্প (EDP) কি ? রাজ্য অর্থ সরবরাহকারী সংস্থাগুলিকে বাদ দিয়ে EDP-র উন্নয়ন ও উৎসাহ প্রদানে একটি রাজ্য সরকারের কি ভূমিকা হতে পারে আলোচনা করো।
3. Discuss about the technical, financial and commercial aspects of feasibility study. 5+5+5
Feasibility study-র ক্ষেত্রে প্রযুক্তিগত, আর্থিক ও বাণিজ্যিক বিষয়গুলি সম্বন্ধে আলোচনা করো।
4. What do you mean by Intellectual Property Rights? How is Intellectual Property Rights protected for the entrepreneurs? 5+10
Intellectual Property Rights বলতে কি বোঝো ? উদ্যোক্তাদের Intellectual Property Rights কিভাবে রক্ষিত হয় ?

GROUP-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) Discuss social changes theory of entrepreneurship. 5
উদ্যোগের সামাজিক পরিবর্তনের তত্ত্বটি আলোচনা করো।
- (b) What is the role of a Government as entrepreneur? 5
উদ্যোগকর্তা হিসাবে সরকারের ভূমিকা কি ?
- (c) Define entrepreneurial ethics. How can this be observed? 5
উদ্যোগপালনের নীতি বা মূল্যবোধের সংজ্ঞা দাও। কিভাবে এটা পালন করা যাবে ?
- (d) Name the different classes of entrepreneurs. Why is an entrepreneur called a visionary? 2+3
উদ্যোক্তার শ্রেণীবিভাগগুলির নাম লেখো। একজন উদ্যোক্তাকে ভবিষ্যৎদ্রষ্টা বলা হয় কেন ?

GROUP-C

বিভাগ-গ

6. Answer any *five* questions from the following: 2×5 = 10
নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) Who is drone entrepreneur?
হতাশ উদ্যোক্তা কাকে বলে ?
- (b) What do you mean by project?
প্রকল্প কাকে বলে ?
- (c) What is SIDBI?
এস আই ডি বি আই (SIDBI) কি ?
- (d) What stands for balanced regional development?
সুখম আঞ্চলিক উন্নয়ন বলতে কি বোঝো ?
- (e) Define company form of entrepreneur.
উদ্যোক্তার কোম্পানি কাঠামোর সংজ্ঞা দাও।
- (f) Distinguish between equity share and preference share.
Equity share ও Preference share-এর মধ্যে পার্থক্য লেখো।
- (g) What is PSU?
PSU কি ?
- (h) What is SWOT analysis?
SWOT বিশ্লেষণ কাকে বলে ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. General Part-II Examinations, 2018

FINANCIAL ACCOUNTING-GENERAL

2G7

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

বিভাগ-ক

Answer any **two** questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. P, Q and R are partners sharing profits and losses in the ratio of 2:2:1. They have decided to dissolve their firm. The balance sheet at that point of time stood as follows:

6+6+3

Liabilities		Rs.	Assets		Rs.
Capital A/C : P	Rs. 20,000		Machinery		12,000
Capital A/C : Q	Rs. 10,000		Furniture		8,000
Capital A/C : R	Rs. 10,000	40,000	Investments		10,000
Current Account:			Stock		10,000
P	Rs. 5,000		Sundry debtors		13,000
Q	Rs. 3,000	8,000	Cash at Bank		9,000
General Reserve		10,000	Current Account:		
Sundry creditors		5,000	R		2,000
Prov. for bad debts		1,000			
		64,000			64,000

The following amounts were realized from assets:

Machinery – Rs. 15,000, Furniture- Rs. 12,000, Stock- Rs. 6,000 and debtors in full. R took over the investments at book value. The creditors allowed 10 % discount. Expenses of dissolution amounted to Rs. 200. An unrecorded asset of Rs. 1,320 was taken by P at Rs. 800. An unrecorded liability of Rs. 100 had to be paid.

Prepare:

- Realisation Account
- Partners' Capital Account
- Bank Account.

2. On 1st April, 2017, Samar commenced his business as a mobile wholesaler with a capital of Rs. 10,00,000. On the same day, he purchased furniture in cash for Rs. 3,00,000. He kept his books of account by single entry. Following are the particulars of transactions during the year ended 31st march, 2018:

2+4+3+2
+2+2

	Rs.
Sales (including cash sales Rs. 7,00,000)	17,00,000
Purchases (including cash purchases Rs. 4,00,000)	15,00,000
General expenses paid in cash	70,000
Bad debts	5,000
Drawings by Samar in cash	1,20,000
Salaries paid in cash	2,45,000

Samar took a mobile worth Rs. 5,000 for his personal use and gave Rs. 20,000 to his son out of firm's cash but these transactions were not recorded in the books of account.

On 31st march, 2012 his Sundry Debtors were Rs. 5,65,000 and his sundry creditors were Rs. 3,60,000. Stock in hand on 31st March, 2018 was Rs. 6,50,000.

Provide depreciation on Furniture at 10% p.a. Prepare trading and profit & loss Account for the year ended 31st march, 2018 and a Balance sheet as on that date.

Also show the workings for total Debtors Account, total Creditors Account, and Cash Book.

3. From the following particulars which have been extracted from the books of X Ltd. for the year ended on 31.12.17, prepare a general ledger adjustment account in the creditor's ledger and a Debtor's ledger Adjustment Account in the General Ledger:

8+7

Particulars	Amount in Rs.
Debtors' Balances on 01.01.2017 (Dr.)	10,000
Debtors' Balances on 01.01.2017 (Cr.)	150
Creditors' balances on 01.01.2017 (Dr.)	100
Creditors' balances on 01.01.2017 (Cr.)	7,500
Purchases (including cash Rs. 2,000)	6,000
Sales (including cash Rs. 3,000)	12,500
Cash paid to suppliers	4,250
Discount earned	250
Cash received from customers	7,050
Discount allowed	450
Bills payable accepted	1,000
Bills receivable received	1,500
Bills receivable dishonoured	200
Return outward	500
Debetors balances on 31.12.17 (Cr.)	225
Creditors balances on 31.12.17 (Cr.)	5435

4. What is Government Accounting? What are its features? List the differences between Government system of Accounting and Commercial system of Accounting. 3+6+6
- সরকারী হিসাবরক্ষণ কি ? এর বৈশিষ্ট্যগুলি কি ? সরকারী হিসাবরক্ষণ ব্যবস্থা ও বাণিজ্যিক হিসাবরক্ষণ ব্যবস্থার মধ্যে পার্থক্যগুলির তালিকা তৈরি করো।

GROUP-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
- নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও:
- (a) A and B are partners sharing profits as 7:5. They take C as partner and the new profit sharing ratio becomes 5:3:2. Good will is valued at Rs. 12,000. C brings Rs. 22, 400 (including premium for Goodwill) as capital in cash. Pass necessary journal entry.
- (b) Distinguish between 'Receipts and Payment Account' and 'Income and Expenditure Account'.
- 'জমা খরচের হিসাব' এবং 'আয় ও ব্যয়ের হিসাব' এর মধ্যে পার্থক্য দেখাও।
- (c) What are the main features of 'Branch Business'?
- 'শাখা ব্যবসা' এর মূল বৈশিষ্ট্যগুলি কি কি ?
- (d) Write down the differences between 'ordinary sale' and 'sale on Approval or Return' basis.
- 'Ordinary sale' এবং 'Sale on Approval or Return' Basis এর মধ্যে দুটি পার্থক্য লেখো।

GROUP-C

বিভাগ-গ

6. Answer any *five* questions from the following: 2×5 = 10
- নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও:
- (a) What is partnership deed?
- 'Partnership deed' কি ?
- (b) Give two examples of contingent liability.
- 'Contingent liability'-এর দুটি উদাহরণ দাও।
- (c) Calculate closing stock at Branch from the following particulars:

	Rs.
Opening stock at Branch	40,000
Goods sent to Branch	1,20,000
Cash sales	1,75,000
Petty expenses	1,000

It is given that the branch sells goods at cost plus $33\frac{1}{3}\%$.

- (d) Mention two points of distinction between 'partnership' & 'joint venture'.
'Partnership' এবং 'Joint venture' এর মধ্যে দুটি পার্থক্য উল্লেখ করো।
- (e) Define 'Financial Accounting'.
'Financial Accounting' এর সংজ্ঞা দাও।
- (f) What is meant by 'dissolution' of partnership firm?
অংশীদারি কারবারের বিলোপসাধন বলতে কি বোঝো ?
- (g) List two points of difference between single entry and double entry system?
একতরফা দাখিলা পদ্ধতি ও দুই তরফা দাখিলা পদ্ধতির দুটি পার্থক্য লেখো।
- (h) Define goodwill of a business.
কোন কারবারের 'সুনাম' বলতে কি বোঝো ?



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B.Com. General Part-II Examinations, 2018

CORPORATE ACCOUNTING-GENERAL

2G8

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

Group-A

বিভাগ-ক

Answer any *two* questions from the following

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও

1. The Balance Sheets of P. Ltd. and Q. Ltd. as on 31.03.2017 were as under:

9+6

Particulars	Liabilities		Particulars	Assets	
	P. Ltd. Rs.	Q. Ltd. Rs.		P. Ltd. Rs.	A. Ltd. Rs.
Equity shares of Rs. 10 each	5,00,000	4,00,000	Goodwill	1,00,000	20,000
10% Preference Shares of Rs. 100 each	4,00,000	2,00,000	Land and Building	4,80,000	2,80,000
General Reserve	1,20,000	—	Plant and Machinery	3,00,000	1,07,000
Securities Premium	30,000	20,000	Furniture	1,00,000	60,000
Profit and Loss A/c	80,000	50,000	Investments	1,00,000	1,00,000
10% debentures	90,000	60,000	Stock	1,00,000	80,000
Sundry Creditors	60,000	30,000	Debtors	80,000	70,000
			Bank	20,000	40,000
			Discount on issue of debentures	—	3,000
	12,80,000	7,60,000		12,80,000	7,60,000

A new company P.Q. Ltd. was formed on 01.04.2017 to acquire the business of P. Ltd. and Q. Ltd. with an authorized capital of Rs. 15,00,000 divided in equity shares of Rs. 10 each. The terms and conditions of acquisition were as under:

- (i) The business of P. Ltd. was considered worth Rs. 11,50,000 and was discharged by issuing 57,500 equity shares of Rs. 20 each.

- (ii) The business of Q. Ltd. was considered worth Rs. 5,50,000 and was discharged by issuing 27,500 equity shares of Rs. 20 each.
- (iii) Liquidation expenses of P. Ltd. amounting to Rs. 10,000 were paid by P.Q. Ltd.
- (iv) 12,000 equity shares in P.Q. Ltd. were issued to the public at Rs. 20 per share.

Pass necessary journal entries in the books of transferee company and prepare its Balance Sheet by following AS-14 in the nature of merger.

2. The Balance Sheet of X. Ltd. as on 31st March, 2017 was as under: 10+5

Liabilities	Amount Rs.	Assets	Amount Rs.
5,000 equity shares of Rs. 10 each	50,000	Fixed Assets	60,000
3,000, 8% Preference Shares of Rs. 10 each	30,000	6% Investments (face Value Rs. 35,000) at cost	30,000
7% Debentures	20,000	Stock	35,000
Reserves and Surplus	30,000	Debtors	25,000
Sundry creditors	25,000	Cash at Bank	5,000
	1,55,000		1,55,000

The following additional information is given:

- (i) Fixed assets include land and building shown in the balance sheet at Rs. 25,000. Present market value of which is Rs. 40,000.
- (ii) Profits for the last three years (before tax) were Rs. 45,000, Rs. 54,000 and Rs. 69,000 respectively.
- (iii) Dividend paid on equity shares for the last three years were 18%, 23%, and 25% respectively.
- (iv) Normal return on similar equity shares is 12% per annum.
Calculate the value of an equity share under yield method: –
(a) on the basis of return on capital.
(b) on the basis of Dividend.

3. (a) Mention the principal books of accounts maintained by a Bank. 8+7

ব্যাঙ্কের প্রধান হিসাব বইগুলি উল্লেখ করো।

- (b) What are the main sources of income and expenditure of a Bank?

ব্যাঙ্কের আয় ও ব্যয়ের প্রধান উৎসগুলি কি কি ?

4. (a) What do you mean by Double Account system? 5+10

দ্বৈত হিসাবখাত পদ্ধতি বলতে কি বোঝো ?

- (b) State the main features of Double Account system.

দ্বৈত হিসাবখাত পদ্ধতির প্রধান বৈশিষ্ট্যগুলি বর্ণনা করো।

Group-B
বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10
নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ
- (a) How do you allocate the amount spent on replacement of an asset to Capital and Revenue?
সম্পত্তি প্রতিস্থাপনের জন্য ব্যয়িত অর্থ মূলধনজাতীয় ও মুনাফাজাতীয় অংশে কিভাবে বন্টন করবে ?
- (b) Write a short note on Asset backing method of Valuation of shares.
শেয়ার মূল্যায়নের 'Asset backing' পদ্ধতির উপর সংক্ষিপ্ত টীকা লেখো।
- (c) Why is a company required to reduce its capital?
কেন কোম্পানীর মূলধন হ্রাস করা প্রয়োজন ?
- (d) What are non-banking assets?
ব্যাঙ্কিং পর্যায় বহির্ভূত সম্পত্তি কাকে বলে ?

Group-C
বিভাগ-গ

6. Answer any *five* questions from the following: 2×5 = 10
নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাওঃ
- (a) What is Statutory Reserve of a Bank?
ব্যাঙ্কের বিধিবদ্ধ সঞ্চিতি কাকে বলে ?
- (b) Mention two items of assets of a Bank Balance Sheet.
ব্যাঙ্ক উদ্বর্তপত্রের দুটি সম্পত্তির উল্লেখ করো।
- (c) What is Revenue Account under Double Account system?
দ্বৈত হিসাব পদ্ধতি অনুযায়ী রেভিনিউ হিসাবখাত কি ?
- (d) What is Goodwill?
সুনাম কাকে বলে ?
- (e) Write two methods of valuation of share.
শেয়ার মূল্যায়নের দুটি পদ্ধতি লেখো।
- (f) What do you mean by fictitious asset?
অলীক সম্পত্তি বলতে কি বোঝো ?
- (g) What is Internal Reconstruction of a company?
কোম্পানীর আভ্যন্তরীণ পুনর্গঠন কাকে বলে ?
- (h) What is Capital Reserve?
মূলধন সঞ্চিতি কাকে বলে ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. General Part-II Examinations, 2018

BUSINESS STATISTICS-GENERAL

2G9

UNDER-(1+1+1) SYSTEM

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

Group-A

বিভাগ-ক

Answer any *two* questions from the following:

15×2 = 30

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাও:

1. (a) Calculate mean and median from the following data:

5+5

নিম্নলিখিত তথ্য থেকে গাণিতিক গড় ও মধ্যমা নির্ণয় করো:

Age in years বয়স	15-25	25-35	35-45	45-55	55-65	65-75
No. of persons লোক সংখ্যা	4	11	19	14	0	2

- (b) If $Y_i = x_i - c$ ($i = 1, 2, \dots, n$) where c is constant, prove that $\bar{x} = c + \bar{y}$.

5

যদি $Y_i = x_i - c$ ($i = 1, 2, \dots, n$) হয় যেখানে c অপরিবর্তনীয়, তবে প্রমাণ করো যে,
 $\bar{x} = c + \bar{y}$.

2. (a) Compute standard deviation and mean deviation from the following data.

(6+6)+3

নিম্নলিখিত তথ্য থেকে সম্যক বিচ্যুতি ও গড় বিচ্যুতি নির্ণয় করো।

Marks প্রাপ্ত নম্বর	20-29	30-39	40-49	50-59	60-69	70-79	80-89	90-99
No. of Student ছাত্র সংখ্যা	5	12	15	20	18	10	6	4

- (b) Define Range and Quartile deviation.

প্রসার (Range) ও চতুর্থক বিচ্যুতি (Quartile deviation) এর সংজ্ঞা দাও।

3. (a) Find the co-efficient of correlation from the following data. 7

নিম্নলিখিত রাশিতথ্যমালা থেকে সহপরিবর্তন গুণাঙ্ক (Correlation Co-efficient) নির্ণয় করো।

X:	65	63	67	64	68	62	70	66
Y:	68	66	68	65	69	66	68	65

- (b) Find the regression equation of x on y from the following data: 6+2

নিম্নলিখিত তথ্য থেকে প্রতিগমনে সমীকরণ (of x on y) নির্ণয় করো।

$y = 6$ হলে x -এর মান নির্ণয় করো

$$\begin{aligned} \sum x &= 24 & \sum y &= 44 & \sum xy &= 306 \\ \sum x^2 &= 164 & \sum y^2 &= 574 & n &= 4 \end{aligned}$$

Find the estimated value of x when $y = 6$.

4. (a) What are index numbers? Mention three uses of index numbers. (2+3)+5+5

সূচক সংখ্যা কি? সূচক সংখ্যার তিনটি ব্যবহার উল্লেখ করো।

- (b) Find the cost of living index number from the following table.

নিম্নলিখিত তথ্য থেকে জীবন যাত্রার ব্যয় সূচক নির্ণয় করো।

Group	Index No.	Weight
Food	428	45
Clothing	240	15
Fuel and light	200	8
House rent	125	20
Miscellaneous	170	12

- (c) Examine whether Fisher's ideal index formula satisfies time reversal test.

বিচার করো যে ফিশারের আদর্শ সূচক সংখ্যা সূত্রটি কি সময় বিপরীত পরীক্ষা সমর্থন করে?

Group-B

বিভাগ-খ

5. Answer any *two* questions from the following: 5×2 = 10

নিম্নলিখিত থেকে যে-কোনো দুটি প্রশ্নের উত্তর দাও:

- (a) The arithmetic mean of two positive values of a variate is 25 and their geometric mean is 15. Find (i) their harmonic mean (ii) the two observations.

একটি চলকের দুটি ধনাত্মক মানের গাণিতিক গড় 25 ও গুণোত্তর গড় 15 হলে তাদের যৌগিক গড় ও চলকের মান দুটি নির্ণয় করো।

- (b) A frequency distribution gives the following results – (i) Co-efficient of variation = 5, (ii) Variance = 4, (iii) Karl Pearson's co-efficient of Skewness = 0.5. Find the mean and the mode of distribution.

একটি পরিসংখ্যা বিভাজন থেকে প্রাপ্ত তথ্য –

- (i) ভেদাঙ্ক-5 (ii) Variance = 4. (iii) কার্ল পিয়ারসন-এর Co-efficient of Skewness = 0.5. গাণিতিক গড় এবং Mode নির্ণয় করো।

- (c) Calculate the seasonal indices in case of the following quarterly data in certain units.

নিম্নলিখিত তথ্য থেকে Seasonal indices নির্ণয় করো।

Year	Q ₁	Q ₂	Q ₃	Q ₄
1960	39	21	52	81
1961	45	23	63	76
1962	44	26	69	75
1963	53	23	64	84

- (d) From the following price and quantity data, compute Paasche's price index number for 1980 with 1970 as base.

	Price (Rs. Per Kg)		Quantity Sold (Kg)	
	1970	1980	1970	1980
Commodity A:	4	5	95	125
Commodity B:	60	70	118	130
Commodity C:	35	40	50	70

উপরোক্ত দাম ও পরিমাণের তথ্য থেকে 1970 কে ভিত্তি বৎসর ধরে 1980-র Paasche's price index number নির্ণয় করো।

Group-C

বিভাগ-গ

6. Answer any *five* questions from the following:

2×5 = 10

নিম্নলিখিত থেকে যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও:

- (a) What do you mean by Skewness and Kurtosis?
Skewness ও Kurtosis বলতে কি বোঝো ?
- (b) What do you mean by Primary data and Secondary data?
Primary data ও Secondary data বলতে কি বোঝো ?
- (c) What is the relationship between AM, GM and HM.
AM, GM ও HM এর সম্পর্ক কি ?
- (d) What is dispersion?
বিস্তৃতি কি ?
- (e) Name the different components of time series.
কালশ্রেণীর বিভিন্ন অংশগুলোর নাম লেখো।
- (f) What is circular test?
Circular test কি ?
- (g) What do you mean by cumulative frequency?
ক্রমযৌগিক পরিসংখ্যা বলতে কি বোঝো ?