



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours 2nd Semester Examinations, 2018

BUSINESS LAW

CORE-3 (CCACNH3)

Time Allotted: 2 Hours

Full Marks: 40

*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 **one** question from the following

15×1 = 15

1. "All agreements are not contracts, but all contracts are agreement" — Discuss. 15
2. (a) What are the modes of contract of sale? 6+9
(b) What are the rules regarding the subject matter of contract of sale of goods?
3. (a) Define promissory note. Discuss its features. 8+7
(b) Distinguish between a cheque and a Bill of exchange.
4. (a) Discuss the salient features of Limited Liability Partnership Act, 2008. 9+6
(b) Distinguish between Limited Liability Partnership and Partnership.

GROUP-B

Answer any **one** question from the following

10×1 = 10

5. Define Quasi contract. What are the salient features of a Quasi contract? 2+8
6. Who is an unpaid seller? What are his rights? 4+6
7. (a) Define contract of Indemnity and contract of guarantee. 6+4
(b) What are the rights of Indemnity holder when he is sued?

8. (a) Who is a holder in course? 4+6
(b) What are the rights of a holder in course?

GROUP-C

9. Answer any *one* question from the following: 5×1 = 5
- (a) What are the rights of partners under Partnership Act, 1932? 5
(b) Distinguish between promissory note and Bill of Exchange. 5
(c) Write a short note on crossing of cheque. 5
(d) What are the modes of Dissolution of partnership? 5

GROUP-D

10. Answer any *ten* questions from the following: 1×10 = 10
- (a) What is free consent?
(b) What do you mean by breach of contract?
(c) What is sale?
(d) What do you mean by agreement to sell?
(e) Define cheque.
(f) Define Bill of Exchange.
(g) Who are outgoing partners?
(h) Who can perform contract?
(i) What is Accommodation Bill?
(j) Define endorsement of cheque.
(k) What is documentary Bill?
(l) What is Dishonour of a cheque?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. Honours 2nd Semester Examinations, 2018

BUSINESS MATHEMATICS

CORE-4 (CCACNH4)

Time Allotted: 2 Hours

Full Marks: 40

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Candidates are required to give their answers in their own words as far as practicable.
All symbols are of usual significance.*

GROUP-A

Answer any *one* question from the following

15×1 = 15

1. (a) Solve by matrix method

9+6

$$2x - 3y + z = 4$$

$$x - y + z = 6$$

$$3x + 4y - z = 19.$$

(b) Show that

$$\begin{vmatrix} 1+a & 1 & 1 \\ 1 & 1+a & 1 \\ 1 & 1 & 1+a \end{vmatrix} = a^2(a+3).$$

2. (a) Find $\lim_{x \rightarrow 0} \frac{\sqrt{2+x^2} - \sqrt{2-x^2}}{x^2}$.

5+5+5

(b) Prove that $f(x) = \frac{|x-a|}{x-a}$, for $x \neq a$

$$= 1, \text{ for } x = a$$

is discontinuous at $x = a$.

(c) Find $\frac{dy}{dx}$, when $y = \frac{\sqrt{1+x}}{\sqrt{1-x}}$.

3. (a) If $x^y = e^{y-x}$, prove that $\frac{dy}{dx} = \frac{\log x}{(1 + \log x)^2}$.

5+5+5

(b) If $x^y \cdot y^x = 1$, find $\frac{dy}{dx}$.

(c) Evaluate $\int \frac{xe^x}{(x+1)^2} dx$.

4. (a) A person retires at the age of 60 years. He is entitled to get a pension of Rs. 4000 per month payable half yearly. He is expected to live up to 70 years. If the rate of interest be 12% p.a. payable half yearly, what single sum is equivalent to his pension? 5+5+5

(b) If $\log_a bc = x$, $\log_b ca = y$, $\log_c ab = z$ prove that $\frac{1}{x+1} + \frac{1}{y+1} + \frac{1}{z+1} = 1$.

(c) Find the perpendicular distance between the lines $x + y + 1 = 0$ and $x + y = 0$.

GROUP-B

Answer any *one* question from the following

10×1 = 10

5. (a) Show that $7 \log \frac{10}{9} - 2 \log \frac{25}{24} + 3 \log \frac{81}{80} = \log 2$. 5+5

(b) Find the term free from x in the expansion of $\left(x + \frac{1}{x}\right)^{2n}$.

6. (a) Find the value of k for which the equation $x^2 - kx - 20 = 0$ and $x^2 - 3kx + 35 = 0$ have a common root. 5+5

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

7. (a) Verify Euler's Theorem for the function $f(x, y) = \frac{x^3 + y^3}{x + y}$. 5+5

(b) Show that the function $f(x) = x^2 + \frac{250}{x}$ has a minimum value at $x = 5$.

8. (a) The sum of three consecutive terms of an A.P. is 12 and sum of their squares is 56, find the terms. 5+5

(b) Find the area of the region bounded by $y^2 = 4x$, $x = 1$, $x = 4$ and x -axis in the first quadrant.

GROUP-C

9. Answer any *one* question from the following: 5×1 = 5
- (a) Find the equation of the line joining the points (1, 5) and (3, 7).
- (b) Find $\frac{dy}{dx}$, when $x = ct^3$ and $y = c/t^3$.
- (c) In a group of 16 students, there are 6 lady students. In how many ways 10 students be selected out of this group so as to include at least 4 lady students.
- (d) Evaluate $\int \frac{(4x-3)^3}{x^2} dx$.

GROUP-D

10. Answer any *ten* questions from the following: 1×10 = 10
- (a) What is a null matrix?
- (b) By expansion find the value of $\begin{vmatrix} 1 & 2 & 3 \\ 3 & 6 & 9 \\ 4 & 7 & 8 \end{vmatrix}$.
- (c) Write down the expansion $(a+x)^n$.
- (d) Write down the first principle of derivative of $f(x)$ w.r.t. x .
- (e) Write down the formula of sum of first n terms of a G.P.
- (f) ${}^n C_r = ?$
- (g) Write down the equation of a straight line parallel to x -axis.
- (h) Evaluate $\log_{10} 1000 = ?$
- (i) Find $\int x^n dx$.
- (j) Find the value of amount (A), where starting principal be (P), (i) is the rate of interest per annum and n is the number of year where interest compounded annually.
- (k) State the condition for continuity of a function $f(x)$ at $x = a$.
- (l) State both a necessary and sufficient conditions for $y = f(x)$ to have a maximum value.

—x—



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. Programme 2nd Semester Examinations, 2018

FINANCIAL ACCOUNTING-II

BUSINESS LAWS

DSC (DSCBCOM21)

Time Allotted: 2 Hours

Full Marks: 40

*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 *one* question from the following 15×1 = 15

নিম্নলিখিত যে-কোনো *একটি* প্রশ্নের উত্তর দাও

1. What is an offer? Write about the legal rules as to offer. How revocation of an offer is made? 2+10+3
প্রস্তাব কাকে বলে? প্রস্তাব সম্পর্কিত নিয়মকানুনসমূহ লেখো। প্রস্তাব কিভাবে প্রত্যাহত হয়?
2. Under what conditions the title of goods passes from the seller to the buyer? 15
কী পরিস্থিতিতে পণ্যের স্বত্ব পণ্য বিক্রেতার নিকট থেকে পণ্য ক্রেতার নিকট হস্তান্তরিত হয়?
3. What is a negotiable instrument? State its essential features. 3+12
হস্তান্তরযোগ্য দলিল কাকে বলে? এর অপরিহার্য বৈশিষ্ট্যগুলি উল্লেখ করো।
4. What is a partnership deed? What is the procedure for the registration of a firm? 3+12
অংশীদারী চুক্তিনামা কী? একটি ফার্মের নিবন্ধনের পদ্ধতিগুলি কী?

GROUP-B

বিভাগ-খ

Answer any *one* question from the following 10×1 = 10

নিম্নলিখিত যে-কোনো *একটি* প্রশ্নের উত্তর দাও

5. What are the modes of dissolution of a partnership firm? 10
একটি অংশীদারী কারবারের বিলোপসাধনের পদ্ধতিগুলি কী?

6. Distinguish between 'condition' and 'warranty' in a contract of sale. 10
বিক্রয়চুক্তির মুখ্য ও গৌণ শর্তের মধ্যে পার্থক্য দেখাও।
7. What is the effect of fraud and misrepresentation on the validity of a contract? 10
একটি চুক্তির বৈধতার ক্ষেত্রে জালিয়াতি ও অপব্যাক্যার প্রভাব বর্ণনা করো।
8. Distinguish between Cheque and Bill of exchange. What do you mean by maturity of a negotiable instrument? 7+3
চেক ও বাণিজ্যিক ছন্ডির মধ্যে পার্থক্য দেখাও। হস্তান্তরযোগ্য দলিলের মেয়াদপূর্তি বলতে কি বোঝো ?

GROUP-C

বিভাগ-গ

Answer any *one* question from the following

5×1 = 5

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও

9. Write short note on contingent contract. 5
ঘটনা-সাপেক্ষ চুক্তির উপর সংক্ষিপ্ত টিকা লেখো।
10. State some exceptions of 'the doctrine of Caveat Emptor'. 5
'ক্রেতা সাবধান নীতি'র কয়েকটি ব্যতিক্রম উল্লেখ করো।
11. Discuss the features of limited liability partnership. 5
সীমিত দায়বিশিষ্ট অংশীদারী কারবারের সুবিধাগুলি আলোচনা করো।
12. State the differences between holder and holder in due course. 5
ধারক ও অস্তিম ধারক-এর মধ্যে পার্থক্যগুলি নির্দেশ করো।

GROUP-D

বিভাগ-ঘ

Answer any *ten* questions from the following

1×10 = 10

নিম্নলিখিত যে-কোনো দশটি প্রশ্নের উত্তর দাও

- 13.(a) What do you mean by voidable contract?
বাতিলযোগ্য চুক্তি বলতে কি বোঝো ?
- (b) Who can accept an offer?
কে প্রস্তাব গ্রহণ করতে পারেন ?
- (c) Define mistake.
ভুলের সংজ্ঞা দাও।

- (d) What do you mean by auctioneer?
নিলামদার বলতে কি বোঝো ?
- (e) What do you mean by 'Future Goods'?
ভবিষ্যত পণ্য বলতে কি বোঝো ?
- (f) What do you mean by sale under Hire-Purchase agreement?
ভাড়া-ক্রয় চুক্তিতে বিক্রয় বলতে কি বোঝো ?
- (g) Who is unpaid seller?
অপরিশোধিত বিক্রেতা কে ?
- (h) What is fictitious bill?
ভুয়া ছন্ডি কী ?
- (i) Is there any promise in a Promissory note?
প্রতিশ্রুতিপত্রে কি কোনো প্রতিশ্রুতি থাকে ?
- (j) Who is a 'holder in due course'?
'নিয়মানুসারে ধারক' কে ?
- (k) What is 'special crossing'?
'বিশেষ রেখাঙ্কন কী' ?
- (l) What do you mean by Limited Liability Partnership?
সীমিত দায়বিশিষ্ট অংশীদারী কারবার বলতে কি বোঝো ?
- (m) Mention the minimum number of members required to start a Limited Liability Partnership.
একটি সীমিত দায়বিশিষ্ট অংশীদারী কারবার শুরু করতে সর্বনিম্ন সদস্যসংখ্যা উল্লেখ করো।
- (n) Can a minor appoint an agent?
নাবালক কি প্রতিনিধি নিযুক্ত করতে পারে ?
- (o) Who is active partner?
সক্রিয় অংশীদার কে ?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Programme 2nd Semester Examinations, 2018

PRINCIPLES OF ECONOMICS

COST ACCOUNTING

DSC (DSCBCOM22)

Time Allotted: 2 Hours

Full Marks: 40

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

GROUP-A

বিভাগ-ক

Answer any *one* question from the following

15×1 = 15

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও

1. From the following particulars relating to the production and sales for the year ending 31st March 2017 prepare a Cost Sheet showing (i) Prime cost, (ii) Works cost, (iii) Cost of production, (iv) Cost of sales, (v) Profit per unit –

15

Particulars	Amount (Rs.)
Raw Materials as on 01.04.2016	1,25,000
Work-in-Progress on 01.04.2016	
At Prime Cost	1,50,000
Add: Manufacturing Expenses	30,000
	1,80,000
Finished Goods at cost as on 01.04.2016 (8000 units)	6,00,000
Raw Materials Purchased	11,00,000
Freight on Raw Material Purchased	50,000
Loss of Materials by Fire	50,000
Factory Expenses	7,00,000
Chargeable Expenses	2,50,000
Direct Labour	13,50,000
Administrative Expenses	Rs. 20 per unit
Selling Expenses	Rs. 10 per unit
Distribution Expenses	1,50,000
Sales of Finished Goods (28000 units)	40,00,000
Raw Materials as on 31.03.2017	2,00,000
Work-in-Progress on 31.03.2017	
At Prime Cost	1,00,000
Add: Manufacturing Expenses	80,000
	1,80,000
Stock of Finished Goods as on 31.03.2017 (10000 units)	?

Assume Sales are made on FIFO basis.

2. Following are the particulars of manufacturing unit for a certain Material 'A'. 3×5 = 15

Normal Usage	30 per day
Maximum usage during the month of 4 weeks	1000 units
Minimum usage during the month of 4 weeks	500 units
Normal usage period	2 weeks (12 days)
Economic Order Quantity (Order Quantity)	600 units
Time sufficient for emergency supply	5 days
Re-order period	2 to 4 weeks

From the above information calculate:

- (i) Re-order Level
 - (ii) Maximum Level
 - (iii) Minimum Level
 - (iv) Average Stock Level
 - (v) Danger Level.
3. X Ltd. produces product 'Zeeta' through two distinct processes – Process A and Process B. On completion, it is transferred to finished stock. 15
- From the following information relating to the year 2017-18 prepare Process Accounts and Finished Stock Account.

Particulars	Process A	Process B
Raw Materials used	1000 units	
Cost per unit	Rs. 200	
Transfer to next process/finished stock	940 units	870 units
Normal Loss (on inputs)	5%	10%
Direct wages	Rs. 15,600	Rs. 13,200
Direct Expenses (75% of Direct wages)	?	?
Sundry Expenses	–	Rs. 2,954
Realisable value of scrap	Rs. 4.50	Rs. 5.75

800 units of finished goods were sold at a profit of 20% on cost. Assume there was no opening or closing work-in-progress.

4. What do you mean by Cost Accounting? What are the objectives of Cost Accounting? How does it differ from financial accounting? 3+5+7
- পরিব্যয় হিসাবরক্ষণ বলতে কি বোঝো? পরিব্যয় হিসাবরক্ষণের উদ্দেশ্যগুলি কি? পরিব্যয় হিসাব ও আর্থিক হিসাবরক্ষণের মধ্যে পার্থক্য নির্দেশ করো।

GROUP-B

বিভাগ-খ

5. Answer any *one* question from the following: 10×1 = 10
- নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও:
- (a) What factors will you consider before installing a costing system? 10
- একটি প্রতিষ্ঠানে পরিব্যয় হিসাবরক্ষণ পদ্ধতি চালু করার জন্য বিচার্য বিষয়গুলি কি কি?

(b) What is labour turnover? What are the causes of labour turnover? 3+7
শ্রম আবর্তন কাকে বলে? শ্রম আবর্তনের কারণসমূহ কী কী?

(c) B Ltd. is running four buses between Coochbehar and Tufanganj covering a distance of 50 kms. The seating capacity of each bus is 40 passengers. The following particulars are obtained from its Books for the month of March 2018. 10

Particulars	Amount (Rs.)
Wages of drivers, conductors	9,600
Salaries of office staff	3,000
Honourarium of accountant	1,000
Diesel, oil etc.	16,000
Repairs & 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 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 to earn a profit of 20% on the taking.

(d) An Engineering Company Ltd. has three production departments (A, B and C) and two service departments (D and E). From the following particulars you are required to work labour hour rate in departments A, B and C under simultaneous equation method of distributing Service Department Costs to Production Departments. 10

Particulars	Production Dept.			Service Dept.	
	A	B	C	D	E
Total Overhead	11,310	13,050	8,040	7,500	6,100
No. of Labour Hr.	5,000	4,000	3,000		
Distribution Percentage of Service Dept. D	30%	40%	20%	-	10%
Dept. E	15%	25%	40%	20%	-

GROUP-C
বিভাগ-গ

6. Answer any **one** question from the following: 5×1 = 5
নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাওঃ

(a) Differentiate between Bin Card and Stores Ledger. 5
Bin Card ও Stores Ledger-এর মধ্যে পার্থক্য করো।

(b) What are the special features of Job costing? 5
Job costing-এর বিশেষ বৈশিষ্ট্যগুলি কী কী?

(c) How is normal idle time treated in Cost Accounts? 5
স্বাভাবিক অলস সময় মজুরী কিভাবে পরিব্যয় হিসাবে দেখানো হয়?

- (d) A worker takes 6 hours to do a job for which time allowed is 10 hours. His daily rate is ₹ 20 per hour. Calculate wages under (i) Halsey Plan, (ii) Rowan Plan. Which plan is more beneficial for the worker? 2+2+1

GROUP-D

বিভাগ-ঘ

7. Answer any *ten* questions from the following: 1×10 = 10

নিম্নলিখিত যে-কোনো দশটি প্রশ্নের উত্তর দাওঃ

- (a) There is no difference between re-order level and re-order quantity [True/False].
Re-Order Level এবং Re-Order Quantity-এর মধ্যে কোনো পার্থক্য নেই। (সত্য/মিথ্যা)
- (b) Which of the following is an accounting record –
(i) Bill of materials (ii) Bin Card
(iii) Stores Ledger (iv) All of these
নীচের কোনটি একটি accounting record –
(i) Bill of materials (ii) Bin Card
(iii) Stores Ledger (iv) সবকটি
- (c) Cost of production = _____ + Office and Administrative Overhead.
- (d) Write down the formula for EOQ.
EOQ নির্ধারণের সূত্র লেখো।
- (e) What do you mean by idle time wages?
অলস সময় মজুরী বলতে কি বোঝো ?
- (f) What method of costing is used in service industry?
সেবাপ্রদানকারী শিল্পে কি ধরনের পরিব্যয় হিসাব পদ্ধতি ব্যবহার করা হয় ?
- (g) Does LIFO method of material pricing shows a higher profit under rising price?
মজুত পণ্যের দাম নির্ধারণের LIFO পদ্ধতিতে মুদ্রাস্ফীতির সময়ে কি মুনাফা বেশী দেখায় ?
- (h) What do you mean by Cost Plus Contract?
Cost Plus Contract বলতে কি বোঝো ?
- (i) How will you treat normal loss of material in Cost Accounts?
পরিব্যয় হিসাবে পণ্যের স্বাভাবিক ক্ষতি কিভাবে দেখানো হয় ?
- (j) In Contract Costing unit of cost is _____.
Contract Costing-এ পরিব্যয় একক হল _____।
- (k) Name one industry where Batch Costing is used.
Batch Costing ব্যবহার হয় এরূপ একটি শিল্পের নাম লেখো।
- (l) What is Cost Centre?
পরিব্যয় কেন্দ্র কাকে বলে ?