



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. Honours 1st Semester Examinations, 2018

FINANCIAL ACCOUNTING

CORE-1 (CCACNHI)

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. On 1st July, 2017, Sharma of Kolkata sent 150 cases of goods at a cost of Rs. 750 per case to Kapoor of Mumbai on consignment basis and paid Rs. 1,900 for insurance premium, Rs. 3,500 for freight and Rs. 2,600 for dock charges. On arrival of the goods, Kapoor sent a bank draft for Rs. 10,000 to Sharma on 30th July, 2017 and paid Rs. 2,500 for clearing charges, Rs. 870 for cartage and Rs. 750 for godown rent. 5 cases were damaged in transit and a sum of Rs. 3,500 was realised by way of compensation from the insurance company. Up to 31st December, 2017, 100 cases were sold for Rs. 1,05,000 incurring a bad debt of Rs. 1,150. Kapoor was entitled to a commission of 5% of the gross sales with further 2% as Del Credere Commission. The amount due to Sharma up to 31st December, 2017 was remitted by a bank draft.
Show: (a) Consignment to Mumbai Account, (b) Kapoor Account, (c) Loss-in-transit Account, and (d) Consignment stock account in the books of Sharma. 15
2. (a) "Accounting is an information system" – Discuss. 7
(b) What are the basic accounting assumptions? – Discuss. 8
3. What do you mean by International Financial Reporting Standards [IFRS]? Discuss the need and procedures of IFRS. 2+6+7

4. A fire occurred in the premises of M & Co. on 15.05.2017 causing destruction of a large part of the stock. The firm had taken a fire insurance policy for Rs. 5,47,200 to cover the loss of stock by fire. From the records saved the following particulars were ascertained:

15

Particulars	Amount Rs.
Purchases for the year 2016	30,01,600
Sales for the year 2016	37,12,000
Purchases from 1st January, 2017 to 15th May, 2017	5,82,400
Sales from 1st January, 2017 to 15th May, 2017	7,68,000
Stock on 1st January, 2016	4,60,800
Stock on 31st December, 2016	7,74,400
Wages paid during 2016	3,20,000
Wages paid during 1st January, 2017 to 15th May, 2017	57,600
Stock salvaged was	89,600

In 2016 some goods were destroyed by fire. The cost of such goods was Rs. 1,60,000. These goods were not covered by any insurance policy.

In valuing the stock on 31st December, 2016 stocks costing Rs. 34,000 were found to be of poor selling line and Rs. 6,000 in relation to such stocks were written off. A portion of these goods (original cost Rs. 5,000) were sold in April, 2017 at a loss of Rs. 1,000 on original cost. The remainder of this stock was now estimated to be worth the original cost. Subject to the above exception, gross profit has remained at a uniform rate throughout.

You are required to ascertain the insurance claim available to the firm.

GROUP-B

Answer any *one* question from the following

10×1 = 10

5. Sri A. Roy commenced business on 1st January, 2016 with Rs. 33,000 as capital. He kept his books on single entry system. On 31st December, 2016 his books disclosed the following position:

10

Sundry creditors Rs. 7,500; plant Rs. 15,000; stock-in-trade Rs. 12,000; Debtors Rs. 13,500; cash at Bank Rs. 3,000. He drew from his business at the rate of Rs. 225 at the end of each month. On 1st July, 2016 he introduced a further capital amounting to Rs. 6,000.

You are required to prepare a statement of profit and loss for the year ended 31st December, 2016 and a statement of affairs as on that date after taking into consideration the following:

- 7½ % of Sundry debtors proved to be bad.
- Plant suffered depreciation @ 10% and
- A provision for doubtful debts was required to be made at 2½ % of debtors.

- | | | |
|----|--|-------|
| 6. | (a) What is GAAP? | 2 |
| | (b) Discuss different branches of Accounting. | 8 |
| 7. | What is a trial balance? Why do we prepare a trial balance? Name the errors that are not disclosed by the agreement of a trial balance. | 2+5+3 |
| 8. | Compare the FIFO and LIFO methods of stock valuation with special reference to their effect on pricing of issue of goods, valuation of closing stock and profits during a period of rising prices. | 4+3+3 |

GROUP-C

Answer any *one* question from the following 5×1 = 5

- | | | |
|-----|--|-----|
| 9. | C purchased on 1st January, 2017, a plant for Rs. 51,000 and spent Rs. 4,000 on its installation. The estimated life of the plant is 10 years, after which its break-up value will be Rs. 5,000 only.
Find out the amount of annual depreciation according to straight line method, and prepare plant account for the first 4 years, assuming that the accounting year ends on 31st December. | 5 |
| 10. | What is an income and expenditure account? What are its main features? | 2+3 |
| 11. | What is a consignment? How does it differ from a joint venture? | 2+3 |
| 12. | Write a short note on Del Credere Commission. | 5 |

GROUP-D

- | | | |
|-----|---|-----------|
| 13. | Answer any <i>ten</i> questions from the following: | 1×10 = 10 |
| | (i) What is going concern concept? | |
| | (ii) What do you mean by Accounting Standard? | |
| | (iii) What is short sale? | |

- (iv) Define money measurement concept.
- (v) What is Under-insurance?
- (vi) What is bad debt?
- (vii) What do you mean by non-profit organization?
- (viii) What is Matching concept?
- (ix) What do you mean by petty cash?
- (x) What is depreciation?
- (xi) What is compensating errors?
- (xii) Define Goodwill.



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours 1st Semester Examinations, 2018

MANAGEMENT PRINCIPLES AND APPLICATIONS

CORE-2 (CCACNH2)

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. Define planning and explain main steps in the planning process. Narrate the limitations of planning. 2+7+6
2. Discuss the meaning and importance of organizing as a function of Management. What steps have to be taken in developing an organization? 8+7
3. Distinguish between McGregor's Theory X and Theory Y. What are the limitations of McGregor's Theory of Motivation? 8+7
4. Discuss the features of good control system. 15

GROUP-B

Answer any *one* question from the following

10×1 = 10

5. Discuss the importance of management from the point of view of modern business operations. 10
6. Distinguish between leadership and management. 10

7. State the principles of management as enunciated by Henry Fayol. 10
8. Discuss the different aspects of recruitment. 10

GROUP-C

9. Answer any *one* question from the following: 5×1 = 5
- (a) Is control related to planning?
 - (b) What are the basic functions of management?
 - (c) Discuss in brief, different principles of co-ordination.
 - (d) Explain the meaning of budgetary control.

GROUP-D

10. Answer any *ten* questions from the following: 1×10 = 10
- (a) Who invented the administrative theory for management?
 - (b) What is MIS?
 - (c) What is motivation?
 - (d) Define the term 'formal leader'.
 - (e) What is meant by feedback control?
 - (f) Mention two aids of co-ordination.
 - (g) What is organizational chart?
 - (h) What is 'on-job training'?
 - (i) Define the term morale.
 - (j) What is MBO?
 - (k) List down two channels of communication.
 - (l) Name the theory associated with the name of Max Weber.



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. Honours 1st Semester Examinations, 2018

MICRO ECONOMICS

GE-I (GECOMM1)

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.*

Group-A
বিভাগ-ক

1. Answer *all* questions from the following: 1×10 = 10
নিম্নলিখিত *সবগুলি* প্রশ্নের উত্তর দাও:
- (a) What is cross elasticity of demand?
পারস্পরিক দামগত স্থিতিস্থাপকতা কি?
- (b) Define utility.
উপযোগিতার সংজ্ঞা দাও।
- (c) What is an Engel curve?
এঞ্জেল রেখা কি?
- (d) Mention two features of Oligopoly market.
অলিগোপোলি বাজারের দুটি বৈশিষ্ট্য উল্লেখ করো।
- (e) What is returns to scale?
মাত্রা বৃদ্ধির প্রতিদান কাকে বলে?
- (f) If P.E. = Price Effect, I.E. = Income Effect, S.E. = Substitution Effect, then which relation hold true.
যদি দাম প্রভাব = P.E., আয় প্রভাব = I.E., এক পরিবর্ত প্রভাব = S.E., তবে নিচের কোন সম্পর্কটি সঠিক।
- (i) P.E. = I.E. + S.E. (ii) I.E. = P.E. + S.E.
(iii) S.E. = I.E. + P.E. (iv) P.E. = I.E. - S.E.
- (i) P.E. = I.E. + S.E. (ii) I.E. = P.E. + S.E.
(iii) S.E. = I.E. + P.E. (iv) P.E. = I.E. - S.E.

- (g) An example of complementary goods is
- | | |
|--------------------|---------------------|
| (i) Tea & Coffee | (ii) Car & Bike |
| (iii) Diesel & Car | (iv) Orange & Apple |
- পরিপূরক ব্রণের উদাহরণ হল -
- | | |
|---------------------|----------------------|
| (i) চা ও কফি | (ii) গাড়ি ও বাইক |
| (iii) ডিজেল ও গাড়ি | (iv) কমলালেবু ও আপেল |
- (h) In short run of perfectly competitive market
- | | |
|--------------------------|--------------------------------|
| (i) Price \neq AR = MR | (ii) Price \neq AR \neq MR |
| (iii) Price = AR = MR | (iv) Price = AR \neq MR |
- স্বল্প সময়ে পূর্ণ প্রতিযোগিতার বাজারে -
- | | |
|------------------------|------------------------------|
| (i) দাম \neq AR = MR | (ii) দাম \neq AR \neq MR |
| (iii) দাম = AR = MR | (iv) দাম = AR \neq MR |
- (i) Elastic demand (E_d) is a situation when
- | | | | |
|---------------|----------------|-----------------|----------------|
| (i) $E_d = 0$ | (ii) $E_d > 1$ | (iii) $E_d < 1$ | (iv) $E_d < 0$ |
|---------------|----------------|-----------------|----------------|
- স্থিতিস্থাপক চাহিদা (E_d) এমন এক সময় হয় যখন
- | | | | |
|---------------|----------------|-----------------|----------------|
| (i) $E_d = 0$ | (ii) $E_d > 1$ | (iii) $E_d < 1$ | (iv) $E_d < 0$ |
|---------------|----------------|-----------------|----------------|
- (j) Which of the following cost curve is of inverse 'S' shape?
- | | |
|------------------------|-------------------------|
| (i) AVC curve | (ii) TFC curve |
| (iii) Total Cost curve | (iv) Average Cost curve |
- নিম্নলিখিত কোন ব্যয় রেখার আকৃতি উল্টানো 'S' হবে ?
- | | |
|----------------------|---------------------|
| (i) AVC রেখা | (ii) TFC রেখা |
| (iii) মোট ব্যয় রেখা | (iv) গড় ব্যয় রেখা |

Group-B

বিভাগ-খ

2. Answer any **one** question from the following: 5×1 = 5
নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও:
- (a) What is economies and dis economies of scale?
আয়তন জনিত ব্যয় সংক্ষেপ ও আয়তন জনিত ব্যয়বৃদ্ধি কি ?
- (b) Mention some exceptions where law of demand does not hold true.
এমন কিছু ব্যতিক্রম উল্লেখ করো যেখানে চাহিদার নিয়মটি প্রযোজ্য নয়।
- (c) Distinguish between shut down and breakeven point.
কোন ফ্যাক্টরির আয় সমতার বিন্দু এবং উৎপাদন ব্যয়ের বিন্দুর মধ্যে পার্থক্য দেখাও।

Group-C

বিভাগ-গ

Answer any *one* question from the following

10×1 = 10

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও

3. (a) Compare the features of Perfect Competition and monopoly. 6+4
পূর্ণ প্রতিযোগিতার বাজার ও একচেটিয়া বাজারের বৈশিষ্ট্যগুলি তুলনা করো।
- (b) Explain when is price discrimination possible. 6+4
কখন দাম পৃথকীকরণ করা সম্ভব ব্যাখ্যা করো।
4. Explain the short run equilibrium condition of firm under perfect competition. 10
স্বল্প সময়ে পূর্ণ প্রতিযোগিতার বাজারে ভারসাম্য নির্ধারণের শর্তগুলি ব্যাখ্যা করো।
5. (a) Draw the shape of the following curve: 6+4
(i) TFC & AFC curve (ii) TVC & AVC curve (iii) TC & MC curve
নিম্নলিখিত রেখাগুলির চিত্র অঙ্কন করো।
(i) TFC & AFC রেখা (ii) TVC & AVC রেখা (iii) TC & MC রেখা
- (b) Distinguish between fixed cost & variable cost. 6+4
স্থির ব্যয় ও পরিবর্তনশীল ব্যয়ের মধ্যে পার্থক্য লেখো।

Group-D

বিভাগ-ঘ

Answer any *one* question from the following

15×1 = 15

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও

6. (a) What is an indifference curve? 2+8+5
নিরপেক্ষ রেখা কাকে বলে ?
- (b) How does a consumer reach equilibrium with his budget line and indifference map? 8+5
একজন ক্রেতা কিভাবে তার নিরপেক্ষ রেখা এবং বাজেট রেখার মাধ্যমে ভারসাম্য বিন্দুতে পৌঁছাবে ?
- (c) Mention the properties of indifference curve. 5
নিরপেক্ষ রেখার বৈশিষ্ট্যগুলি লেখো।

7. (a) Define Average Revenue (AR) and Marginal Revenue (MR).
গড় আয় ও প্রান্তিক আয়-এর সংজ্ঞা দাও। 2+8+5
- (b) Show the relationship among AR, MR & elasticity of demand.
AR, MR এবং চাহিদার স্থিতিস্থাপকতার মধ্যে সম্পর্ক নির্ণয় করে।
- (c) What will be the shape of AR & MR in monopoly market?
একচেটিয়া বাজারে AR ও MR রেখার আকৃতি কেমন হবে?
8. (a) What is monopolistic competition?
একচেটিয়া প্রতিযোগিতার বাজার কি? 3+12
- (b) Explain Cournot's duopoly model.
কুর্নো'র ডুয়োপলী মডেলটি ব্যাখ্যা করে।



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.Com. Programme 1st Semester Examinations, 2018

FINANCIAL ACCOUNTING-I

DSC (DSCBCOM1)

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. A of Kolkata sent 100 T.V. sets to B of Delhi on consignment basis. The cost price of each set is Rs. 5,000. A paid Rs. 100 for cartage, Rs. 1,500 for railway freight and Rs. 400 for insurance premium. He drew a bill payable after two months for Rs. 50,000, which was accepted by B, by way of advance remittance against the consignment. B paid Rs. 600 as godown rent and Rs. 400 as sundry expenses. He sold 90 sets @ Rs. 5,400 per set. But he could not realize the sale proceeds of 5 sets from the customers. He was entitled to receive 4% ordinary commission and 1% del credere commission. The net amount due from B was received in time. Prepare the Consignment Account and B Account in the books of A. 10+5

2. A summary of receipts and payments of a Medical Aid Society is given below: 9+6

Receipts and Payment Account for the year ended 31st March 2017

Receipts	Rs.	Payments	Rs.
To Balance (1.4.2016)	7,000	By Payment for Medicine	30,000
To Subscription	50,000	By Honorarium to doctors	10,000
To Donation	14,500	By Salaries	27,500
To Interest on Investment		By Sundry Expenses	500
@ 7% p.a.	7,000	By Equipment Purchased	15,000
To Charity Show Proceeds	10,000	By Charity Show Expenses	1,000
		By Balance (31.3.2017)	4,500
	<u>88,500</u>		<u>88,500</u>

Additional information	1.4.2016	31.3.2017
	Rs.	Rs.
Subscription due	500	1,000
Subscription received in advance	1,000	500
Stock of medicines	10,000	15,000
Amount due to medicine suppliers	8,000	12,000
Value of Equipments	21,000	30,000
Value of Buildings	40,000	38,000

You are required to prepare Income & Expenditure Account for the year ended 31st March 2017, and the Balance Sheet as on that date.

3. Prepare the Sales Ledger Control Account and Purchase Ledger Control Account from the following particulars 8+7

Particulars	Sales Ledger	Purchase Ledger
	Rs.	Rs.
Debit balance as on 1.4.2016	1,50,000	1,000
Credit balance as on 1.4.2016	200	1,25,000
Credit sales and purchases	4,00,000	3,80,000
Cheques received and paid	4,50,000	3,50,000
Advance paid to creditors	—	2,000
B/R received and B/P accepted	50,000	50,000
Discount allowed and received	5,000	3,000
Returns	10,000	5,000
Transfer from purchases to sales ledger	10,000	10,000
Bad debts	2,000	—
Reserve for discounts	10,000	5,000
B/R/B/P dishonored	5,000	5,000
Debit balance as on 31.3.2017	30,000	?
Credit balance as on 31.3.2017	?	72,000

4. (a) Who are the users of accounting information? 4+5+6

হিসাবসংক্রান্ত তথ্যের ব্যবহারকারী কারা ?

- (b) Why do they need such information?

তাদের ঐ সকল তথ্যের প্রয়োজন হয় কেন ?

- (c) What are the Objectives of Accounting?

হিসাবরক্ষণের উদ্দেশ্যগুলি কি কি ?

GROUP-B

বিভাগ-খ

Answer any *one* question from the following:

10×1= 10

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও।

5. On 1.1.2013 Machinery was purchased by X for Rs. 50,000. On 1.7.2014 additions were made to the extent of Rs. 10,000. On 1.4.2015 further additions of Rs. 6,400 were made. On 30th June, machinery, original value of which was Rs. 8,000 on 1.1.2013, was sold for Rs. 6,000. Depreciation is charged at 10% p.a. on original cost.
Show the Machinery Account for the years from 2013 to 2016 in the books of X who closes his books on 31st December every year. 10
6. Ram and Ravan are carrying on a business as contractors. They jointly take up the work of constructing a building of Mr. Bose at an agreed price of Rs. 5,00,000 payable Rs. 3,00,000 in cash and Rs. 2,00,000 in fully paid shares of a company. A bank account is opened in which Ram and Ravan paid Rs. 3,00,000 and Rs. 75,000 respectively. The following costs were incurred in completing the constructions:
(i) Salary paid Rs. 1,00,000
(ii) Materials purchased Rs. 2,00,000
(iii) Materials supplied by Ram from the stock of his own business Rs. 50,000
(iv) Engineers fees paid by Ravan Rs. 10,000.
The contract price was duly received. The accounts of the venture were closed; Ram taking up all the shares at an agreed valuation of Rs. 1,70,000 and Ravan taking up the unused stock of materials at Rs. 15,000. Prepare Joint Venture Account and Co-Ventures Account, assuming that a separate set of books are maintained for this purpose and that the net result of the same is shared by Ram and Ravan in the ratio of 3:2. 5+5
7. What do you mean by Balance Sheet? What are the uses and limitations of a Balance Sheet?
উদ্বর্তপত্র বলতে কি বোঝে? উদ্বর্তপত্রের ব্যবহার ও সীমাবদ্ধতাগুলি কি কি? 2+4+4
8. What do you mean by Accounting Standard? What are the advantages and disadvantages of Accounting Standard?
Accounting Standard বলতে কি বোঝে? Accounting standard-এর সুবিধা ও অসুবিধাগুলি কি কি? 2+4+4

GROUP-C

বিভাগ-গ

9. Answer any *one* question from the following:
নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও। 5×1= 5
- (a) Write a short note on Going Concern Concept.
চলমান বীতির উপর একটি সংক্ষিপ্ত টীকা লেখো।

Additional information	1.4.2016 Rs.	31.3.2017 Rs.
Subscription due	500	1,000
Subscription received in advance	1,000	500
Stock of medicines	10,000	15,000
Amount due to medicine suppliers	8,000	12,000
Value of Equipments	21,000	30,000
Value of Buildings	40,000	38,000

You are required to prepare Income & Expenditure Account for the year ended 31st March 2017, and the Balance Sheet as on that date.

3. Prepare the Sales Ledger Control Account and Purchase Ledger Control Account from the following particulars 8+7

Particulars	Sales Ledger Rs.	Purchase Ledger Rs.
Debit balance as on 1.4.2016	1,50,000	1,000
Credit balance as on 1.4.2016	200	1,25,000
Credit sales and purchases	4,00,000	3,80,000
Cheques received and paid	4,50,000	3,50,000
Advance paid to creditors	—	2,000
B/R received and B/P accepted	50,000	50,000
Discount allowed and received	5,000	3,000
Returns	10,000	5,000
Transfer from purchases to sales ledger	10,000	10,000
Bad debts	2,000	—
Reserve for discounts	10,000	5,000
B/R/B/P dishonored	5,000	5,000
Debit balance as on 31.3.2017	30,000	?
Credit balance as on 31.3.2017	?	72,000

4. (a) Who are the users of accounting information? 4+5+6

হিসাবসংক্রান্ত তথ্যের ব্যবহারকারী কারা ?

- (b) Why do they need such information?

তাদের এই সকল তথ্যের প্রয়োজন হয় কেন ?

- (c) What are the Objectives of Accounting?

হিসাবরক্ষণের উদ্দেশ্যগুলি কি কি ?

GROUP-B

বিভাগ-ব

Answer any *one* question from the following:

10×1 = 10

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও:

5. On 1.1.2013 Machinery was purchased by X for Rs. 50,000. On 1.7.2014 additions were made to the extent of Rs. 10,000. On 1.4.2015 further additions of Rs. 6,400 were made. On 30th June, machinery, original value of which was Rs. 8,000 on 1.1.2013, was sold for Rs. 6,000. Depreciation is charged at 10% p.a. on original cost.
Show the Machinery Account for the years from 2013 to 2016 in the books of X who closes his books on 31st December every year. 10
6. Ram and Ravan are carrying on a business as contractors. They jointly take up the work of constructing a building of Mr. Bose at an agreed price of Rs. 5,00,000 payable Rs. 3,00,000 in cash and Rs. 2,00,000 in fully paid shares of a company. A bank account is opened in which Ram and Ravan paid Rs. 3,00,000 and Rs. 75,000 respectively. The following costs were incurred in completing the constructions:
(i) Salary paid Rs. 1,00,000
(ii) Materials purchased Rs. 2,00,000
(iii) Materials supplied by Ram from the stock of his own business Rs. 50,000
(iv) Engineers fees paid by Ravan Rs. 10,000.
The contract price was duly received. The accounts of the venture were closed; Ram taking up all the shares at an agreed valuation of Rs. 1,70,000 and Ravan taking up the unused stock of materials at Rs. 15,000. Prepare Joint Venture Account and Co-Ventures Account, assuming that a separate set of books are maintained for this purpose and that the net result of the same is shared by Ram and Ravan in the ratio of 3:2. 5+5
7. What do you mean by Balance Sheet? What are the uses and limitations of a Balance Sheet? 2+4+4
উদ্বর্তপত্র বলতে কি বোঝে? উদ্বর্তপত্রের ব্যবহার ও সীমাবদ্ধতাগুলি কি কি?
8. What do you mean by Accounting Standard? What are the advantages and disadvantages of Accounting Standard? 2+4+4
Accounting Standard বলতে কি বোঝে? Accounting standard-এর সুবিধা ও অসুবিধাগুলি কি কি?

GROUP-C

বিভাগ-গ

9. Answer any *one* question from the following:

5×1 = 5

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও:

- (a) Write a short note on Going Concern Concept.
চলমান বীতির উপর একটি সংক্ষিপ্ত টীকা লেখো।

- (b) Write a short note on Perpetual Inventory System.
অবিরাম মজুত পরিমাপ-নির্ধারণ-ব্যবস্থার উপর একটি সংক্ষিপ্ত টিকা লেখো।
- (c) Distinguish between Capital Expenditure and Revenue Expenditure.
মূলধনজাতীয় ব্যয় ও মুনাফাজাতীয় ব্যয়ের মধ্যে পার্থক্য লেখো।
- (d) Discuss the features of Single Entry System.
একতরফা দাখিলপদ্ধতির বৈশিষ্ট্যগুলি আলোচনা করো।

GROUP-D

বিভাগ-ঘ

10. Answer any *ten* questions from the following:

1×10 = 10

নিম্নলিখিত যে-কোনো দশটি প্রশ্নের উত্তর দাও:

- (a) What do you mean by Proforma Invoice?
নমুনা চালান বলতে কি বোঝো?
- (b) What is Journal Proper?
প্রকৃত জার্নেল কাকে বলে?
- (c) Is Trial Balance indispensable?
রেওয়ামিল কি অপরিহার্য?
- (d) What is Self-Balancing Ledger Method?
স্বয়ং-জের বতিয়ান পদ্ধতি বলতে কি বোঝো?
- (e) Give an example of Deferred Revenue Expenditure.
বিলম্বিত মুনাফাজাতীয় ব্যয়ের একটি উদাহরণ দাও।
- (f) _____ is called a Journalized Ledger.
_____ কে জার্নেলায়িত বতিয়ান বলা হয়।
- (g) Goodwill is an _____ Assets.
সুনাম একটি _____ সম্পত্তি।
- (h) Give an example of Non-recurring expenses.
অ-পৌনপুনিক খরচের একটি উদাহরণ দাও।
- (i) Mention one advantages of LIFO system of valuing closing stock.
অন্তঃমজুত পণ্য ও মূল্যায়নের, 'পরে আসে আগে যায়' পদ্ধতির একটি সুবিধা লেখো।
- (j) Give one example of error of principle.
নীতিগত ভুলের একটি উদাহরণ দাও।
- (k) Give one example of fictitious assets.
কৃত্রিম সম্পত্তির একটি উদাহরণ দাও।
- (l) What is meant by Joint Venture?
সৌখ উদ্যোগ কাকে বলে?



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Programme 1st Semester Examinations, 2018

MANAGEMENT PRINCIPLES AND APPLICATIONS

DSC (DSCBCOM2)

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. (a) Is Management a profession? 5
ব্যবস্থাপনা কি পেশা ?
- (b) Discuss the importance of management from the point of modern business operations. 10
আধুনিক ব্যবসা পরিচালনার ক্ষেত্রে ব্যবস্থাপনার প্রয়োজনীয়তা আলোচনা করো।
2. Define planning and explain the main steps in the planning process. 3+12
পরিকল্পনার সংজ্ঞা দাও ও পরিকল্পনা প্রণয়নের ধাপগুলি আলোচনা করো।
3. Discuss the features of good control system. 15
উত্তম নিয়ন্ত্রণ ব্যবস্থার বৈশিষ্ট্যগুলি আলোচনা করো।
4. What are the factors that determine the degree of delegation of authority? 15
কর্তৃত্ব অর্পণের মাত্রা নিরূপণকারী উপাদানগুলি কি কি ?

GROUP-B

বিভাগ-খ

Answer any *one* question from the following

10×1 = 10

নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও

5. Discuss different aspects of recruitment. 10
প্রবেশনের বিভিন্ন দিকগুলি আলোচনা করো।

6. Distinguish between Maslow's Theory of Need Hierarchy and Herzberg's 'Two factor theory' of motivation. 10
Maslow-এর 'Need Hierarchy Theory' এবং Herzberg's-এর 'Two factor theory of motivation'-এর মধ্যে পার্থক্য নির্দেশ করে।
7. Bring out the importance of co-ordination as the essence of management. 10
ব্যবস্থাপনার ক্ষেত্রে সমন্বয় সাধনের গুরুত্ব আলোচনা করে।
8. 'Control is impossible without planning' – Discuss. 10
'পরিকল্পনা ব্যতিরেকে নিয়ন্ত্রণ অসম্ভব' আলোচনা করে।

GROUP-C

বিভাগ-গ

9. Answer any *one* question from the following: 5×1 = 5
নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাও:
- (a) Outline the important principles of direction. 5
নির্দেশ প্রদানের নীতিগুলি আলোচনা করে।
- (b) Discuss the relationship between leadership and motivation. 5
নেতৃত্বদান ও প্ররোচনার মধ্যে সম্পর্ক আলোচনা করে।
- (c) What are the basic functions of management? 5
ব্যবস্থাপনার প্রধান প্রধান কাজগুলি কি কি ?
- (d) Explain the meaning of budgetary control. 5
বাজেট নিয়ন্ত্রণ বলতে কি বোঝায় ?

GROUP-D

বিভাগ-ঘ

10. Answer any *ten* questions from the following: 1×10 = 10
নিম্নলিখিত যে-কোনো দশটি প্রশ্নের উত্তর দাও:
- (a) What is MIS 5
MIS কি ?
- (b) Who invented the Administrative Theory for management? 5
ব্যবস্থাপনার 'Administrative Theory' তির আবিষ্কারক কে ?
- (c) Define the term 'formal leader' 5
আনুষ্ঠানিক নেতা বলতে কি বোঝায় ?

- (d) Mention two aids of co-ordination.
সংযোজনের দুটি সহায়কের উল্লেখ করো।
- (e) What is organization chart?
সংগঠনের নক্সা কাকে বলে ?
- (f) What is meant by feedback control?
পশ্চাতগামী নিয়ন্ত্রণ বলতে কি বোঝো ?
- (g) What is MBO?
MBO কি ?
- (h) What is on-job training?
কার্যক্ষেত্রে প্রশিক্ষণ কাকে বলে ?
- (i) Mention any one type of leadership.
নেতৃত্বের যে কোনো একটি প্রকারের উল্লেখ করো।
- (j) Mention any two channels of communication.
যে কোনো দুটি যোগাযোগের মাধ্যমের উল্লেখ করো।
- (k) What is meant by departmentation?
বিভাগীয়ায়করণ বলতে কি বোঝায় ?
- (l) Name the theory associated with the name of Max Weber.
Max Weber-এর নামের সাথে সংশ্লিষ্ট তত্ত্বের উল্লেখ করো।



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.A./B.Com. Programme 1st Semester Examinations, 2018

BENGALI

LCC (LCCBNGGI)

সময় : ২ ঘণ্টা

পূর্ণমান : ৪০

পার্শ্ব সংখ্যা প্রশ্নের পূর্ণমান নির্দেশ করে। পরীক্ষার্থীরা যথাসম্ভব নিজের ভাষায় নির্দিষ্ট শব্দসীমার মধ্যে উত্তর করিবে।

- ১। নিম্নলিখিত যে-কোনো দশটি প্রশ্নের উত্তর দাও: ১×১০ = ১০
- (ক) 'বিজ্ঞাপন' শব্দটির আভিধানিক অর্থ কি?
 - (খ) অ-ব্যবসায়িক বিজ্ঞাপনের উদ্দেশ্য কি?
 - (গ) বর্তমানে ব্যবসায়ীরা বিজ্ঞাপনকে অকফলীয় করে তুলেছেন কেন?
 - (ঘ) স্বেচ্ছাপূর্বে কোন বিজ্ঞাপন দেখানো বাধ্যতামূলক?
 - (ঙ) ছত্রবৃত্তি প্রাপ্তির আবেদন পত্রে কার স্বাক্ষর আবশ্যিক?
 - (চ) মজবু পত্র (Note Sheet) কে লেখেন?
 - (ছ) হালখাতার আমন্ত্রণ পত্রের সূচনায় কী লেখা থাকে?
 - (জ) দুটি শ্রেণীবদ্ধ বিজ্ঞাপনের শিরোনাম লেখো।
 - (ঝ) সমবায় থেকে কৃষিক্ষেত্র নেবার আবেদনের সংস্থার অংশটুকু লেখো।
 - (ঞ) জমির খতিয়ান হারিয়ে গেলে কার কাছে আবেদন করতে হয়।
 - (ট) বৈধ জাতিগত শংসাপত্র কে দিতে পারে?
 - (ঠ) 'প্রাপক' শব্দটি পত্রে কি অর্থে ব্যবহৃত হয়?
 - (ড) মহাবিদ্যালয়ের ছুটির বিজ্ঞপ্তিতে কে স্বাক্ষর করেন?
 - (ঢ) চিঠির শেষে বিনয় সূচক চারটি শব্দগুচ্ছ লেখো?
 - (ণ) ব্যক্তিগত বিজ্ঞাপনের একটি নমুনা লেখো?

- ২। নিম্নলিখিত যে-কোনো একটি বিষয়ে টীকা লেখোঃ ৫×১ = ৫
- (ক) প্রাতিষ্ঠানিক পত্র
(খ) আমন্ত্রণ পত্র
(গ) ব্যবসায়িক পত্র।
- ৩। নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাওঃ ১০×১ = ১০
- (ক) পত্রের শ্রেণীবিভাগ ও গঠনশৈলী সম্পর্কে আলোচনা করো।
(খ) মঞ্চব্য পত্রের (Note Sheet) উদ্দেশ্য কী? মঞ্চব্য পত্রে লেখকের কোন পরিচয় ফুটে ওঠে।
(গ) তোমার কলেজের বার্ষিক ক্রীড়ানুষ্ঠান উপলক্ষে একটি আমন্ত্রণপত্র রচনা করো।
- ৪। নিম্নলিখিত যে-কোনো একটি প্রশ্নের উত্তর দাওঃ ১৫×১ = ১৫
- (ক) তোমার ব্যাঙ্কের পাশবই হারিয়ে যাওয়ায় নতুন পাশবই চেয়ে কর্তৃপক্ষের কাছে আবেদন পত্র রচনা করো।
(খ) তোমার পাড়ায় সমাজ বিরোধীদের দৌরাহা নিরসনে স্থানীয় থানায় একটি অভিযোগপত্র লেখো।
(গ) 'প্রকাশ্য স্থানে ধূমপান নিষিদ্ধ'-এই মর্মে জেলাশাসকের তরফে একটি বিজ্ঞাপনের খসড়া রচনা করো।



COOCH BEHAR PANCHANAN BARMA UNIVERSITY
B.A./B.Sc./B.Com./Programme 1st Semester Examinations, 2018

ENGLISH
AECC-MIL

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.

1. Make a precis of the following passage and give a suitable title to it. 5

Early man was ignorant and superstitious. He did not know the causes behind natural calamities like earthquake, storms, floods, volcanic eruptions. He thought angry gods and goddesses or some other supernatural power were behind such disaster. But the scientists like Copernicus, Galileo, Newton, Kepler and many others discovered the natural causes behind things and the principles that govern the activities of the elements. Today man, with the help of the scientists, has made tremendous progress. His life has become more secure, comfortable and efficient. He can now to a great extent protect himself against nature's fury.

But science can also bring misery death and destruction, when its great powers are abused. We know that the atoms of some minerals like uranium are used to make powerful bombs that destroyed whole cities like Hiroshima and Nagasaki in Japan. Chemical gasses are also dangerous for human life. Dangerous weapons are also made. The development of science also brings pollution because of misuse of scientific inventions. So, it is high time to put a stop to such misuse of science. The miraculous power of science should be harnessed for the welfare of mankind, invention of electricity to light up the dark places, invention of life giving drugs and devices that can ensure a pollution free world.

2. Lodge an FIR with the local police station on the loss of your Bicycle: 10×1 = 10

OR

Write an application for the post of a clerk in Gram Panchayat / Municipality of your locality.

3. Write a report on a book fair recently held in your locality.

15×1 = 15

OR

Write a report on a terrible road accident in your locality.

4. Read the passage carefully and answer the questions below.

10

NASA just spotted a planet that they did not think could exist. The world known as Wasp-18b, is wrapped in a stratosphere full of carbon monoxide and with no water at all. That suggests that it might have formed in an entirely different way from the gas giants we have know before. "The composition of Wasp-18b defies all expectations," said Kyle Shepherd of NASA's Goddard space flight centre in Greenbelt, Maryland, lead author of the paper published in the *Astrophysical Journal Letters*. "We don't know of any other extra solar planet where carbon monoxide so completely dominates the upper atmosphere."

On earth, the stratosphere keeps us safe from dangerous rays from the sun. Ozone absorbs UV, which means that much of the otherwise harmful radiation is kept out and does not land on us. Other planets tend to have a different molecule like titanium oxide which is used for a variety of different purposes on earth. NASA scientists examined the surface of the planet by looking at the light that comes to us from it, which is found 325 light years away. From that light they can work out the "spectral fingerprints of the make up of the planet looking out for signatures that could suggest the planet was water or other important molecules".

Answer the following questions:

- (a) Which gas dominates the upper atmosphere of the planet?
- (b) What is the function of the stratosphere on earth?
- (c) Who is Kyle Shepherd?
- (d) How did the NASA scientists examine time surface of the planet?
- (e) Find out words in the text which mean the following:
 - (i) Soak up
 - (ii) Ghostly
 - (iii) Fundamental Unit of a Chemical.
- (f) Find out the words in the text which are opposite in meaning of the following.
 - (i) Beneficial
 - (ii) Uncovered
 - (iii) Insignificant.