

**JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE**

Internal Assessment – 2018-19

Class: B.Com 2nd Semester (Hons. In Accounting & Finance)

Sub: Corporate Accounting

Paper: C3T

Full Marks: 10

Date of Exam: 12.03.2019.

Time: 25 min

Answer all questions:

5 X 2 =10

1. Define Goodwill.

OR

State any two methods of Goodwill Valuation?

2. Goodwill is to be valued at three year's purchase of four year's average profit. Profit for the last four year's ending on 31st March, of the firm were:

2015 – Rs. 12000; 2016 – Rs. 18000; 2017 – Rs. 16000; 2018 – Rs. 14000

Calculate amount of Goodwill.

OR

Why is goodwill considered as an Intangible asset and not a fictitious asset?

3. What is meant by cash flow from operating activities?

OR

What is meant by cash equivalent?

4. X Ltd. issued 1000 equity shares of Rs.100 each. All money were received except for 200 shares on which Rs.90 were received per share. These 200 shares were forfeited. Show the journal entry for forfeiture.

OR

What is meant by Securities Premium Reserve? Name the head under which Securities Premium Reserve will appear in the Balance Sheet.

5. What do you mean by Issued Capital?

OR

What is meant by Share?

JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
Internal Assessment – 2018-19
Class: B.Com 2nd Semester (Gen.)
Sub: Business Mathematics and Statistics
Paper: C4T
Date of Exam: 12.03.2019

Full Marks: 10

Time: 25 min

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5 X 2 =10

1. Distinguish between 'Statistics' and 'Statistic'.

Or

What do you mean by 'Data'?

2. Define 'Measures of Central Tendency'

Or

Discuss two merits of 'Median'.

3. Define two types of 'Measures of Dispersion'.

Or

$g(x) = 3x^3 + x$, verify $g(-x) = -g(x)$

4. Find the value of Determinant:

$$\begin{vmatrix} 1 & 1 & 1 \\ 5 & 6 & 3 \\ 12 & 7 & 11 \end{vmatrix}$$

Or

When $A = \begin{pmatrix} 2 & -1 \\ -1 & 2 \end{pmatrix}$ prove that $A^2 - 4A + 3I = 0$

5. $\lim_{x \rightarrow 0} \frac{\sqrt{a+x} - \sqrt{a}}{x} = ?$

Or

Prove that

$$\lim_{x \rightarrow 0} \frac{4x+5}{2x+3} = 2$$

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Jhargram Raj College

B. Com. Part - II (Hons. & Gen.)

Entrepreneurship Development and Financing for SMEs

Group - I, Paper - C3

Date : 28.02.2019

Full Marks - 10

Time : 25 Minutes

❖ Answer all the questions :-

1. What is meant by Innovation?

Or

Give the definition of Co-Operative Enterprises.

2. What is Trade Mark?

Or

Define Particular Promoter.

3. What is Debt Financing?

Or

What does it mean by new product development?

4. Mention four matters considered in preparing project planning.

Or

Define SMEs?

5. What do you mean by working capital management?

Or

State any four sources of capital for SMEs.

JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
2nd Internal Assessment – 2018-19

Class: B.Com Part-III (Hons. in Accounting and Finance)
Sub: Micro and Macro Economics

Paper: AHS

Date of Exam: 31.01.2019.

Full Marks: 10

Time: 25 min

5 X 2 = 10

Answer all questions:

1. State any four assumptions of law of demand.

OR

Why AC curve is 'U' Shaped?

2. What is price consumption curve?

OR

What is hyper inflation?

3. Briefly explain income elasticity of demand in case of inferior good.

OR

Define price discrimination in monopoly market.

4. Define real and nominal GNP.

OR

What do you mean by business cycle?

5. What is personal disposable income?

OR

What is narrow money?

JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
1st Internal Assessment – 2018-19
Class: B.Com Part-II (Hons.)
Sub: Direct and Indirect Taxation

Paper: AH5

Full Marks: 10

Date of Exam: 12.12.2018.

Time: 25 min

Answer all questions:

5 X 2 = 10

1) Distinguish between Tax Planning and Tax evasion.

OR

State the period of holding of a Capital asset in order to determine whether it is a LTCG or STCG.

2) Mr. Peekay after rendering services in India for 15 years left India for U.S.A. on June 1, 2014. He again came to India after taking an employment on Jan 10, 2017. Find out his residential status for the PY 2016-17, relating to AY 2017-18.

OR

Mr. X is the owner of the house which is used by him for his own residence. The construction of the house is completed on 31.12.2010. The Municipal value of this house is Rs 24,000 while its fair rent is Rs 30,000. He incurs the following expenses in respect of this house during the year 2016-17:

Municipal Tax	10% of Municipal Value
Insurance Premium	Rs 2,500
Interest on Loan	Rs 5,000
Land Revenue	Rs 1,200

Compute his Income from House Property for AY 2017-18.

3) State the tax treatment of Gratuity as received by employees covered under the Payment of Gratuity Act, 1972.

OR

State any two incomes relating to business which are not taxable under the head "Profits and Gains of Business or Profession".

4) Give four examples of incomes chargeable under the head "Income from Other Sources".

OR

Distinguish between 'Belated Return' and 'Revised Return'.

5) Define "excisable goods".

OR

What do you mean by "Assessable Value".

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JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
1st Internal Assessment – 2018-19

Class: B.Com Part-III (Hons. in Accounting and Finance)
Sub: Indian Financial System

Paper: AH6

Full Marks: 10

Date of Exam: 12.12.2018.

Time: 25 min

Answer all questions:

5 X 2 =10

1. What do you mean by "Financial System"?

OR

Briefly discuss about Financial Intermediaries.

2. What is Treasury Bills (T-bills) Market?

OR

What is Capital Market?

3. How is credit controlled by RBI?

OR

What are the functions of commercial bank?

4. What is 'liquidity preference theory of money'?

OR

What is 'Demand for Money'?

5. What are the role of Development Banks?

OR

What are the features of IDBI?

JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
2nd Internal Assessment – 2018-19

Class: B.Com Part-III (Hons. in Accounting and Finance)

Sub: Indian Financial System

Paper: AH6

Date of Exam: 31.01.2019.

Full Marks: 10

Time: 25 min

5 X 2 =10

Answer all questions:

1. What do you mean by real interest rate?

OR

Who is stock Broker?

2. Distinguish between commercial bank and merchant bank.

OR

What do you mean by high powered money?

3. What is Bank Rate?

OR

Briefly explain any two functions of NABARD.

4. Briefly explain any two functions of Exim Bank.

OR

Write a short note on GIC.

5. Define 'open ended funds' scheme of mutual fund.

OR

What do you mean by Call money market in India?

JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE

1st Internal assessment 2018-19

B.Com Part – II (Hons.)

Sub: Cost Accounting

Paper: AH4

Full Marks: 10 Date of Examination: 12.12.2018 Time: 25 minutes

Answer all questions:

1) What do you mean by Costing?

Or

What is semi-variable cost? Explain by citing an example.

2) Write a short note on "JIT".

Or

"Danger Level".

3) What do you mean by "Idle Time"? How would you control it?

Or

From the following information calculate Labour Cost Variance:-

Standard Time: 10 hours; Standard Rate: Rs. 5/hour; Actual time taken: 12 hours; Actual rate: Rs 6/hour.

4) What is "Abnormal Gain"?

Or

Write a note on "Work Certified".

5) Write a note on "Break-even Point".

Or

From the following information calculate margin of safety: Sales: Rs. 3,00,000; Selling Price: Rs. 20; Variable cost: Rs.10/unit; Fixed Cost: Rs. 1,00,000.

JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
Internal Assessment – 2018-19
Class: B.Com 2nd Semester (Gen.)
Sub: Business Mathematics and Statistics
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JHARGRAM RAJ COLLEGE
DEPARTMENT OF COMMERCE
1st Internal Assessment – 2nd Semester 2018-19
Class: B.Com (Hons. In Accounting & Finance)
Sub: Macro Economics Paper: GE2T

Full Marks: 10

Date of Exam: 12.03.2019.

Time: 25 mins

Answer all questions:

5 X 2 = 10

1. What are the variables of Macroeconomics?

OR

Briefly discuss about Circular Flow of Income.

2. What are the features of IS Curve?

OR

What are the features of LM Curve?

3. What is inflation?

OR

What are the different types of inflation?

4. What do you mean by open economy?

OR

What is exchange rate?

5. What is supply of money?

OR

What is demand for money?