2023/FYUG/ODD/SEM/ COMIDC-101T(A/B)/128

FYUG Odd Semester Exam., 2023 (Held in 2024)

COMMERCE

(1st Semester)

Course No.: COMIDC-101T

Full Marks: 70
Pass Marks: 28

Time: 3 hours

The figures in the margin indicate full marks for the questions

Candidates have to answer either Option—A or Option—B

Option—A

Course No.: COMIDC-101T (A)

(Marketing for Beginners)

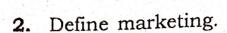
SECTION-A

Answer twenty questions, taking any four from each Unit: 1×20=20

Unit—I

1. What is market?

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- 3. Write one component of demographic environment.
- 4. Write one variable of product mix.

MEASTABLE GRANDO

5. What is marketing environment?

UNIT—II

- 6. Define consumer behaviour.
- 7. What is product?
- 8. What is product line?
- 9. Write one feature of a product.
- 10. What is market segmentation?

Unit—IJI

Marketing for Beginners ;

- 11. What is brand?
- 12. What is packaging?



- 13. What is labelling?
- 14. What is branding?
- 15. What is packeting?

UNIT-IV

- 16. What is warehousing?
- 17. What is pricing?
- 18. Define physical distribution.
- 19. Who is wholesaler?
- 20. Define retailer.

UNIT-V

- 21. Define rural marketing.
- 22. What is telemarketing?
- 23. What is green marketing?
- 24. What is social media marketing?
- **25.** Write one importance of social media marketing.

SECTION-B

Answer five questions, taking one from each Unit:

- UNIT I THE THE TOURS AT 21. Point out two advantages of non-verbal communication. For to trangale one strike.
- 22. Write diagrammatically the process of communication.

UNIT-II

- 23. What are the different barriers to communication?
- 24. Point out two demerits of physical barrier to communication. oresentation.

- 18. Write one handalini-IIII-IIIII 25. Mention any two points of distinction between 'agenda' and 'minutes'.
- 26. Why are claims and adjustment letters 05

UNIT-IV

- 32. Write two importance of pricing.
- 33. Write two importance of logistic management.

UNIT—V

- 34. Write two nature of green marketing.
- 35. Mention two features of rural marketing.

SECTION—C

Answer five questions, taking one from each Unit: 8×5=40

UNIT-I

- 36. Distinguish between marketing and selling.
- 37. Explain, in detail, the various components of marketing mix.

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UNIT-II

- **38.** Explain the various factors influencing consumer buying behaviour.
- 39. Discuss, in detail, the various elements of product mix.

UNIT-III

- 40. Narrate the various types of brand.
- 41. Discuss the merits of branding to the manufacturer and consumers.

UNIT—IV

- **42.** Elaborate the various pricing strategies adopted by marketer.
- 43. Narrate the various types of channel of distribution.

UNIT-V

- 44. Discuss the importance of social media marketing.
- **45.** Write the various importances of green marketing.

Option—B

Course No.: COMIDC-101T (B)

(Fundamentals of Accounting)

SECTION—A

Answer twenty questions, taking any four from each Unit as directed: 1×20=20

Unit—I,

Acolton the golden rule of real acolts.

- 1. Accounting is both a science and an art.

 (Write True or False)
- 2. Assets will be equal to capital if there are no liabilities.

(Write True or False)

- 3. Accounting is the language of ____.

 (Fill in the blank)
- 4. Write the full form of GAAP.
- 5. Name two external users of accounting information.

UNIT-II

6. Ledger is a book of final entry.

(Write True or False)

7. Every transaction has ____ aspects.

(Fill in the blank)

- 8. Mention the golden rule of real account.
- 9. In journal, narration is required to be given after each entry.

(Write True or False)

10. Mention one objective of preparing Trial Balance.

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UNIT—III it a sainmuosa d

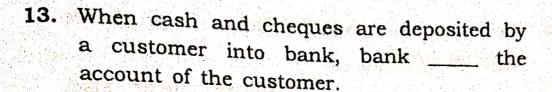
11. A Bank Reconciliation Statement is prepared by bank.

(Write True or False)

12. Debit balance in pass book means overdraft.

(Write True or False)

(Continued)



(Fill in the blank)

- 14. Mention one reason of disagreement between the balance as shown by pass book and bank column of the cash book.
- 15. A Bank Reconciliation Statement is prepared with the balance of either cash book or pass book.

(Write True or False)

Unit—IV

16. Depreciation is a non-cash expense.

(Write True or False)

17. For writing off bad-debts, bad-debts account is _____.

(Fill in the blank)

18. Depreciation refers to ____ in the value of fixed assets.

(Fill in the blank)

19. Provision for doubtful debts is a charge against profit.

(Write True or False)

20. What is amortization?

Unit-V

21. Final Accounts are prepared at the end of the accounting period.

(Write True or False)

22. Goodwill is a current asset.

(Write True or False)

23. Balance Sheet is also known as _____ statement.

(Fill in the blank)

- 24. State one advantage of Trading Account.
- 25. What do you mean by marshalling of Balance Sheet?

SECTION-B

Answer five questions, taking one from each Unit:

 $2 \times 5 = 10$

UNIT-I

- 26. Give two examples of current assets.
- 27. What is 'goods' in accounting?

UNIT—II

- 28. What is journal?
- 29. What is contra entry?

UNIT—III

- 30. Write two features of Bank Reconciliation Statement.
- 31. Write two distinction between Bank Reconciliation Statement and Bank Statement.

UNIT-IV

- 32. State two objects of providing depreciation.
- **33.** Write two advantages of fixed instalment method.

UNIT-V

- 34. State two objectives of preparing financial statements.
- 35. Name two direct and two indirect expenses.

SECTION-C

Answer five questions, taking one from each Unit: 8×5=40

Symmetric compact series

UNIT-I

- 36. What is accounting? Explain its objectives.

 2+6=8
- 37. What is cash basis? Distinguish between cash basis and accrual basis of accounting.
 2+6=8

UNIT-II

38. What is an account? Name and explain the different types of accounts with examples, according to traditional approach. 2+6=8

Journalize the following transactions and prepare Roy Trading Co. Account in the books of Mr. Das. : 5+3=8

2024

Jan. 1—

Mr. Das started his business with a capital of ₹5,00,000

Jan. 2-4 va troub to the about the result

Deposited into Bank 7 3,00,000

Jan. 10-

Credit purchases of goods from Trading Co. 71,50,000

Jan. 15—

Paid to Roy Trading Co. ₹ 1,00,000 by cheque

Jan. 30-

Cash purchases of goods from Roy Trading Co. ₹20,000

UNIT—III

- 40. What is Bank Reconciliation Statement? Explain the purpose of preparing such a statement.
- 41. Prepare a Bank Reconciliation Statement of Mr. Gopal Das on 31-12-2023 with the 8 following particulars:
 - (i) Cash book showed a debit balance of ₹8,000 as on 31-12-2023

- (ii) Cheques of ₹2,500 were deposited into Bank but were not collected by Bank up to 31-12-2023
- (iii) Cheques issued but not presented for payment up to 31-12-2023 is ₹3,000
- (iv) Interest on deposit credited by bank but not recorded in the cash book up to 31-12-2023
- (v) Bank charges debited by Bank but not credited in the cash book up to 31-12-2023

UNIT-IV

42. Following is the extract of the Trial Balance of Golden Stores as on 31st March, 2023:

Trial Balance as on 31st March, 2023

Partic	ulars		, <u>1</u> 16	Dr.	1000	Cr.	4.4
			į (w.)	₹.,		₹	
Sund	ry debt	ors	5	4,600)		1
Bad o	lebts		J 40 ()	900			
			-16	01 E	A CMA	0.87	

Write off further Bad Debts \$\mathbb{e}\$ 600. Pass the necessary adjustment entries and show the effect in Profit and Loss Account and the Balance Sheet.

8

43. What do you understand by depreciation?

Name any four methods of providing for depreciation. Briefly explain any two of them.

2+2+4=8

UNIT-V

- 44. (a) What do you mean by financial statements? What are the components of financial statements? 2+2=4
 - (b) From the following information of Mr.
 Ravi Kumar, prepare a Trading Account
 for the year ending on 31-03-2023:

 Stock on 01–04–2022
 12,000

 Purchases
 90,250

 Sales
 1,78,000

 Wages
 6,000

 Carriage inward
 250

 Carriage outward
 700

 Stock on 31–03–2023
 18,400



(16)

45. From the following Trial Balance of Shri R. K. Sarma, Prepare a Trading and Profit and Loss Account for the year ended on 31.12.2023 and a Balance Sheet as on that date:

8

Trial Balance

Debit Debit	•	Credit	7
Opening stock	25,000	Capital	25,000
Salaries and wages	6,000	Sundry creditors	40,000
Insurance	400	Bills payable	6,300
Carriage inward	1,700	Sales	1,40,000
Commission	4,400	Returns outward	1,000
Stationery and printing	2,300		
Purchases	75,000		
Return inward	3,200	unit with the W	(3)
Rent and taxes	2,000	W Sales and the	
Bills receivable	4,000	ala litte and to	
Drawings	2,800		
Office furniture	8,000		
Debtors	67,000	E. Kurra Karra	
Cash in Hand	500	en (agy and so)	
Cash at Bank	10,000		
$\overline{2}$,12,300	10 1 100	2,12,300

Adjustments:

- (i) Closing stock—730,000
- (ii) Prepaid insurance—₹ 100
- (iii) Depreciation for office furniture—10%

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