

**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?

(2)

2. Define marketing.
3. Write one component of demographic environment.
4. Write one variable of product mix.
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—III

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

(3)

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 :

2×5=10

UNIT—I

26. Write two nature of marketing.

27. Write two importance of marketing.

UNIT—II

28. Mention two benefits of market segmentation.

29. Mention two benefits of product segmentation.

UNIT—III

30. Write two features of branding.

31. Write two importance of labelling.

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.

(6)

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.

(7)

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

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.

(8)

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.

UNIT—III

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)

(9)

13. When cash and cheques are deposited by a customer into bank, bank _____ the account of the customer.

(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)

(10)

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?

(11)

SECTION—B

Answer *five* questions, taking *one* from each Unit :

2×5=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.

(12)

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

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

(13)

39. 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—

Deposited into Bank ₹ 3,00,000

Jan. 10—

Credit purchases of goods from Roy Trading Co. ₹ 1,50,000

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. 2+6=8

41. Prepare a Bank Reconciliation Statement of Mr. Gopal Das on 31-12-2023 with the following particulars : 8

(i) Cash book showed a debit balance of ₹ 8,000 as on 31-12-2023

(14)

- (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

Particulars	Dr. ₹	Cr. ₹
Sundry debtors	54,600	—
Bad debts	900	—

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(Continued)

(15)

Write off further Bad Debts ₹ 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 :

4

	₹
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

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(Turn Over)

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 :

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Trial Balance

<i>Debit</i>	<i>₹</i>	<i>Credit</i>	<i>₹</i>
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		
Rent and taxes	2,000		
Bills receivable	4,000		
Drawings	2,800		
Office furniture	8,000		
Debtors	67,000		
Cash in Hand	500		
Cash at Bank	10,000		
	<u>2,12,300</u>		<u>2,12,300</u>

Adjustments :

- (i) Closing stock—₹ 30,000
- (ii) Prepaid insurance—₹ 100
- (iii) Depreciation for office furniture—10%

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