

Computer Concepts and Applications

Class : F.Y.B.Com

Answer the following questions.

1. What is Computer Memory?
2. Define Computer?
3. What is Operating System?
4. Write down the meaning of Recycle Bin?
5. Mention starting with Ms-Excel?
6. What is Ms-Power Point?
7. Write down the meaning of Window Explorer?
8. Define Computer Network?
9. What is Wireless Network?
10. Define Data Processing?
11. What are the types of Computers?
12. Write down a note on Primary Memory?
13. What is Ms-Word? Explain its various components?
14. Explain various types of Topologies?
15. Describe various advantages of E-Commerce?
16. Explain various input and output devices of Computer?
17. With suitable diagram describe interaction between hardware and software?
18. Explain various Applications of Windows?
19. Describe various types of Network Components?
20. Define file Organization? Explain its types?
21. State Advantages, Disadvantages of Computer?
22. Explain Applications of Computer?
23. Explain various types of Computer Networks (LAN, WAN, MAN)?
24. What is meant by FOSS?
25. Differentiate between input and output devices?
26. Describe the structure of windows?
27. How to configure the screen?
28. Explain various operations on Files and Folders?
29. Explain formula in word with example?
30. How to create charts in MS-Excel explain with example?
31. Explain importance of Networking in detail?
32. Explain evolution of E commerce in brief?
33. Explain working of Email in detail?
34. Explain various popular Web Browsers?
35. Explain evolution of internet in detail?
36. With the help of diagram describe working of WWW?
37. Enlist most popular Search Engines?
38. Describe objectives of SET?
39. Compare Digital Signature and Digital Certificates?
40. Explain advantages of digital certificate?
41. Explain benefits of e-payment?
42. What is meant by Web Design?
43. Compare Static and Dynamic Web Pages?
44. How to build a website? Explain in detail?
45. Write a short note on Web Space?
46. Explain sound effect in detail?
47. What is meant by Web Hosting?
48. Describe graphics in the web page design?
49. What is meant by internet security?
50. Write short note on Cyber law?

Subject: Fundamentals of Banking
Class : F.Y.B.Com

Answer the following questions

1. Write down the full form IDBI and NABARD?
2. What is the role of Regional Rural Banks?
3. Define Banking?
4. What is Flexi Deposits?
5. What is meant by Nomination?
6. Mention two features of Current Account?
7. What is Pass Book?
8. Write down the meaning of Pay in Slip?
9. What is Withdrawal Slip?
10. Who is a customer of a Bank?
11. Explain various Apex Banking Institutions in India?
12. State General Utility functions of Banks?
13. Explain various types of Institutional Account Holders?
14. Write a note on Closure of Accounts?
15. Write a note on Evolution of Banking in India?
16. Explain in detail Agency functions of Commercial Banks?
17. Explain procedure for opening of Deposit Account?
18. State various types of Individual Account Holders of banks?
19. Explain in detail Primary functions of Commercial Banks?
20. Explain various methods of Remittances?
21. State the concept of Liquidity?
22. State the concept of Profitability?
23. Describe the process of Multiple Credit Creation by Banks?
24. Explain the Fundamental principles of commercial banking?
25. Describe the Balance Sheet of a Commercial Bank?
26. Write a short note on Investment Policy?
27. Explain the concept of Diversification of Risks?
28. Write short note on Types of Cheques?
29. State characteristics of Promissory Note?
30. What is bill of exchange? State its characteristics?
31. Define Negotiable Instruments? Explain its features?
32. Explain types of Crossing?
33. Explain SWIFT?
34. What is ATM facility?
35. Explain concept of Core Banking?
36. State need of Technology in Banking?
37. State importance of Technology in Banking?
38. What is Tele banking?
39. Explain assumptions of Multiple Credit Creation process by Commercial Banks?
40. State the concept of Safety?
41. Describe types of Negotiable Instruments?
42. Explain types of bills of exchange?
43. Give specimen of bills of exchange and promissory note?
44. Mention that who can cross a Cheque?
45. Explain dishonor of Negotiable Instruments?
46. State the term Noting and Protesting?
47. Mention legal provisions regarding Endorsement?
48. Explain various rules regarding Endorsement?
49. Write a note on Personal Identification Number in ATM cards?
50. Write a note on Mobile Banking

Subject: - Financial Accounting
Class:- F.Y.B.Com

True or False.

1. Surplus Capital Method also known as Proportionate Capital Method.
2. Under Notional Loss method, the Maximum Loss is distributed among the partners in their Capital Ratio.
3. Amalgamation means combination of two or more firms carrying on different types of business.
4. When Firm are amalgamated, Realization accounts are prepared to close the such firms.
5. Decrease in asset is debited to Revaluation Account.
6. Purchase consideration is the price paid by the limited company to the firm.
7. $PC = \text{Assets taken by LTD. Company} - \text{Liabilities taken by LTD. Company}$.
8. Government Taxes are paid after Third party Liabilities.

Fill in the blanks

1. Deficiency of Insolvent partners should be distributed among all solvent partners in their _____ ratio.
A) Profit shearing ratio B) Capital ratio C) Non of these
2. $\text{Maximum Loss} = \text{_____} - \text{cash}$.
A) Balance due B) Debtors due C) Creditors due
3. General reserve fund is transferred to partners in their _____ ratio
A) Capital ratio B) Profit shearing ratio C) Adjustment ratio
4. Amalgamation means combination of _____ firms.
A) One B) Two or more C) None of these
5. Loss on revaluation account.
A) Credited to partners capital account B) Debited to cash account
B) Debited to partners capital account
6. $\text{Purchase consideration} = \text{Cash} + \text{_____} + \text{Debenture received from the Ltd. company}$.
A) Shares B) Promissory note C) Cheque
7. Revaluation account is also called as _____ account
A) Profit and Loss Adjustment account B) Partners Capital Account
C) Cash account
8. Object of amalgamation is
A) Earn extra profit B) Create competition C) Reduce Monopoly

Write short note

- 1) Purchase Consideration
- 2) Advantages of computerized Accounting
- 3) Advantages of Amalgamation
- 4) Application of Accounting Software Package

Piecemeal Distribution of Cash- Surplus Capital method - Problem

A, B and C were in partnership sharing profit and losses in the ratio of 3 : 2 : 1. They decided to dissolve the business on 31st Dec.2016. On which date their Balance Sheet was as follows.

Balance Sheet as on 31.12.2015

Liabilities	Rs.	Assets	Rs.
Capitals		Cash in hand	14000
A -	69000	Debtors	50000
B -	40000	Stock	30000
C -	25000	Plant & Machinery	45000
Creditors	90000	Land & Building	95000
Bills Payable	30000	Furniture	20000
	2,54,000		2,54,000

The Assets were realized on piecemeal as follows -

1 st Installment	-	Rs. 65,000
2 nd Installment	-	Rs. 52,000
3 rd Installment	-	Rs. 70,000

It was agreed that cash should be distributed as and when realized. Dissolution expenses were Rs. 10,000. Prepare- a statement showing Surplus Capital and the statement showing distribution of Cash.

Piecemeal Distribution of Cash- Maximum Loss method - Problem

A, B and C were in Partnership sharing profits and losses in the ratio of 3:2:1 respectively. The firm was dissolved on 31st December, 2007. When their financial position was as follows.

Balance Sheet as on 31-12-2007

Liabilities	Rs	Assets	Rs
Capitals		Plant & Machinery	1,00,000
A	1,31,000	Building	1,00,000
B	64,000	Debtors	60,000
C	11,000	Stock	30,000
General Reserve	18,000	Cash	10,000
Creditors	76,000		
	3,00,000		3,00,000

The realizations of Assets and Expenses incurred were as under,

Date 2008	Amount realized (Rs).	Expenses (Rs).
Jan	1,11,500	3,500
Feb	91,500	1,500
Mar	32,000	2,000
April	39,000	1,000

Prepare a statement of piecemeal distribution of cash among partners as per “Maximum Loss method” Apply ruling in Garner Vs Murray case at each stage of distribution.

Amalgamation of Partnership Firm - Problem

Prepare Revaluation Account, Partners Capital Account in the books of old firms and Amalgamated Balance Sheet in the books of new firm.

Balance sheet of A and B As on 31st March 2008

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital A	60,000	Buildings	40,000
B	30,000	Plant	30,000
Bills Payable	5,000	Dead stock	5,000
Creditors	30,000	Debtors	28,000
		Stock in trade	15,000
		Bank	7,000
	1,25,000		1,25,000

Balance sheet of C and D As on 31st March 2008

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital C	50,000	Machinery	25,000
D	25,000	Stock	35,000
Creditors	15,000	Furniture	8,000
Bank loan	20,000	Debtors	25,000
		Bills Receivable	16,000
		Cash	1,000
	1,10,000		1,10,000

The above mentioned two firms were amalgamated and the following changes were made in their values of assets and liabilities.

- 1) Buildings were appreciated by 20%
- 2) Dead stock was depreciated by 5%
- 3) Plant and machinery was taken at 10% less.
- 4) Provision for R.D.D was to be created at 5% on debtors of both the firms.
- 5) Provision of discount on creditors of both the firms was also to be made at 4%.

Conversion of Partnership Firm into Limited Company – Problems

A, B and C were partners sharing Profits and Losses in the ratio of 3:2:1. Their Balance Sheet as on 31st March, 2008 was as follows.

Balance sheet

As on 31st March 2008

Liabilities	Amount	Assets	Amount
Capital Account		Land and Building	42,000
A	50,000	Plant and Machinery	30,000
B	20,000	Sundry Debtors	44,000
C	30,000	Stock	26,000
		Furniture	10,000
General Reserve	24,000	Cash	6,000
Creditors	20,000		
Bills Payable	12,000		
Outstanding expenses	2,000		
	1,58,000		1,58,000

The partners agreed to sell their business to a limited company. The company to take over the Assets at the valuation as shown below:

Land and Building	Rs. 45,000
Plant and Machinery	Rs. 25,000
Sundry Debtors	Rs. 40,000
Stock	Rs. 20,000
Furniture	Rs. 12,000
Goodwill	Rs. 20,000

The Company also agreed to pay the Bills Payable which was agreed at Rs 10,000. The Limited Company paid Rs. 46,000 in cash and the balance in equity shares of Rs. 100 each.

The creditors were paid by the firm at a discount of 2.5% and outstanding expenses were paid in full. The realization expenses amounted to Rs. 3,500.

Prepare realization account, Partners Capital Account, Cash Account, Limited Company Account and shares in Limited company account and show calculation of Purchase consideration.

Fundamentals of Marketing

Class- F.Y.B.Com

- 1.) What is marketing?
- 2.) Define the term of Marketing Management.
- 3.) State the four elements of marketing mix.
- 4.) What is consumer behavior?
- 5.) Define the term of product.
- 6.) State the function of physical supply of marketing.
- 7.) State any two factors of micro marketing environment.
- 8.) What is market segmentation?
- 9.) State any two objectives of marketing?
10. What is marketing research?
11. Explain the importance of marketing.
12. Explain the basic functions of marketing.
- 13 Explain the process of consumer's purchase decision.
- 14 Explain the types of market segmentation
- 15 State the stages of evolution of marketing.
- 16 Explain the traditional and modern concept of marketing.
- 17 Explain the importance of marketing mix.
- 18 Explain the various factors of macro marketing environment.
- 19 Explain the organizational buying process.
- 20 Explain the features of buyer behavior.
- 21 Explain the responsibilities of marketing management.
- 22 Explain the various functions of marketing.
- 23 Explain the scope of marketing management.