

Instructions for the candidate:

1. This question paper contains _____ pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

Q 1 Answer the following.

15 M

The following is the Trial Balance of M/s. Sun Industries as on 31st March, 2024:

Particulars	Dr (₹)	Cr (₹)
Creditors	—	71,000
Machinery	80,000	—
Opening Stock – Raw Material	26,000	—
Opening Stock – Work-in-Progress	2,000	—
Opening Stock – Finished Goods	30,000	—
Purchase of Raw Material	2,80,000	—
Carriage Inward on Raw Material	5,000	—
Direct Wages	56,000	—
Factory Rent	27,000	—
Drawings	30,000	—
Sales	—	5,00,000
Cash at Bank	19,000	—
Salaries	9,000	—
Discount Allowed	7,000	—
Capital Account	—	1,00,000
Sundry Debtors	1,00,000	—
Total	6,71,000	6,71,000

Additional Information:

1. Closing Stock as on 31st March, 2024: Raw Material ₹32,000, Work-in-Progress ₹4,000, Finished Goods ₹35,000
2. Depreciate Machinery @ 10% p.a.
3. On 1st January, 2024, there was a fire in the godown of M/s Sun destroying finished goods worth ₹12,000. Insurance company admitted the claim of ₹8,000. This transaction was not recorded in the books.
4. Provide Reserve for Doubtful Debts @ 5% on Sundry Debtors.

Prepare Manufacturing Account, Trading Account and Profit & Loss Account for the year ended 31st March, 2024, and Balance sheet as on date that

that date.

Q 2 Answer the following

A Explain the Accounting Concepts and Conventions.

8 M

Instructions for the candidate:

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Q 1 Answer the following **10 marks**

Draft a Letter of Application with Curriculum Vitae for the post of Assistant Teacher (English) at Green Valley High School. Use a full-block layout.

Q 2 Answer the following

A Define communication. Explain its process with a neat diagram. **5 marks**
 B What is grapevine communication? Describe its different types. **5 marks**

Q 3 Answer the following

A What are physical barriers in communication? Explain with examples. **5 marks**
 B Explain oral and written communication with suitable examples. **5 marks**

Q 4 Answer the following

A Distinguish between active listening and passive listening. **5 marks**
 B Summarize the following passage. **5 marks**

Reading is one of the most useful habits a person can develop. It not only increases knowledge but also improves language and thinking skills. Through books, magazines, and newspapers, we are introduced to new ideas, cultures, and perspectives. Reading helps in building vocabulary and improves concentration. It also sharpens memory and analytical skills by encouraging us to think critically about what we read. For students, reading is very important as it strengthens understanding of subjects and improves academic performance. Apart from studies, reading storybooks, novels, and biographies can provide relaxation, entertainment, and inspiration. In today's digital world, where social media often takes most of our time, the habit of reading keeps the mind active and reduces stress. Cultivating the habit of daily reading is therefore one of the best investments in self-development and personal growth.

B Pass necessary journal entries to rectify the following errors.

7 M

1. Furniture purchased ₹12,000 was wrongly debited to Purchases A/c.
2. Goods sold to Ram ₹8,000 were omitted from books.
3. Wages ₹2,500 were debited to Salaries A/c.
4. Discount allowed ₹700 was wrongly credited to Discount Received A/c.
5. Credit purchase of goods from Sohan ₹6,000 not recorded.
6. Repairs to building ₹3,000 debited to Building A/c (Capitalized wrongly).

Q 6 Answer the following

A Accounting Cycle	5 M
B Objectives of Accounting	5 M
C Perpetual Inventory System.	5 M

Date: 6/10/25

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Q1 Answer the following. 15 M

A Japanese electronics MNC is planning to set up manufacturing in Africa. The region has abundant raw materials and labor, but suffers from weak infrastructure, political instability, and inconsistent government regulations.

How should the company evaluate risks before investing, and what strategies can it use to minimize potential political and environmental challenges?

Q2 Answer the following

A Explain the significance of international business with any four points. 8 M
B Explain the role of the World Trade Organization (WTO) in regulating global trade. 7 M

Q3 Answer the following

A Explain the pattern of foreign investments in international business. 8 M
B What are the different levels of regional economic integration? 7 M

Q4 Answer the following

A Differentiate between domestic business and international business 8 M
B State and explain the factors influencing Foreign Direct Investment (FDI) 7 M

Q5 Answer the following

A What are the main objectives of the International Monetary Fund (IMF)? 8 M
B Write short notes on regionalism vs. multilateralism in international business. 7 M

Q6 Answer the following

A Micheal Porter's Diamond 5 M
B Non-Tariff barriers 5 M
C Absolute Cost Advantage Theory 5 M

B Journalise the following transactions

7 M

1. Commenced business with cash ₹90,000.
2. Bought goods for cash ₹20,000.
3. Purchased furniture ₹15,000 on credit.
4. Goods sold to Kiran ₹25,000.
5. Goods returned by Kiran ₹3,000.
6. Received cash from Kiran ₹21,500 in full settlement.
7. Paid furniture supplier ₹14,500 in full settlement.

Q 3 Answer the following

A What is Inventory Valuation? Explain Method of Inventory Valuation.

8 M

B Rectify the following errors by passing journal entries

7 M

1. Machinery purchased ₹12,000 was wrongly debited to Purchases A/c.
2. Sales to Ajay ₹8,000 were omitted from books.
3. Rent paid ₹2,500 debited to Wages A/c.
4. Discount received ₹500 credited to Discount Allowed A/c.
5. A credit purchase of ₹6,000 from Ramesh omitted from books.
6. Furniture repairs ₹1,800 debited to Furniture A/c.
7. Sales Return ₹2,000 posted to Purchases Return A/c.

Q 4 Answer the following

A From the following, prepare a FIFO Inventory Valuation:

8 M

Date	Particulars	Units	Rate (₹)
01-01-24	Opening Stock	120	10
05-01-24	Purchased	200	12
12-01-24	Issued	180	—
18-01-24	Purchased	150	14
25-01-24	Issued	220	—

Q 5 Answer the following

A Classify the following into Capital Expenditure, Revenue Expenditure, Deferred Revenue Expenditure, Capital Receipts, and Revenue Receipts with reasons

8 M

1. Purchase of land ₹2,00,000.
2. Wages paid for installation of new machine ₹15,000.
3. Routine repairs of machinery ₹5,000.
4. Heavy advertisement expenses for launching a new product ₹50,000.
5. Compensation received from government for acquisition of land ₹1,00,000.
6. Sale proceeds of old machinery ₹25,000.
7. Subscription received by a club ₹12,000.
8. Premium received on issue of shares ₹20,000.

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Q 1 Answer the following

10 marks

Case Study: Priya recently joined a retail store as a sales associate. She also spent long periods chatting with colleagues during work hours, so the supervisor assigned her additional stock-taking tasks, which encouraged her to focus on her duties. Initially, she often forgot to organize the shelves, confusing customers. Her supervisor removed her privilege to handle the cash register for a week, which made Priya more attentive and careful about organizing the shelves.

When Priya greeted customers warmly and assisted them efficiently, she received praise and occasional gift cards, motivating her to continue the behavior. Finally, although she disliked moving heavy boxes, the supervisor told her that if she completed her regular tasks properly, she could avoid the extra box-moving at the end of her shift, which encouraged her to maintain consistent performance.

Q1. Based on the scenario, identify and define the type of learning Priya is exhibiting.

Q2. Identify and define the following elements of learning in this case:

- Positive reinforcement
- Negative reinforcement
- Positive Punishment
- Negative Punishment

Q 2 Answer the following

A Define classical conditioning & explain Extinction & spontaneous recovery with examples. 5 marks

B Briefly elaborate on Herzberg's two-factor theory of motivation. 5 marks

Q 3 Answer the following

A Explain projection and contrast effect with an example. 5 marks

B Define emotional intelligence with its dimensions. 5 marks

Q 4 Answer the following

A Define perception and explain its process. 5 marks

B Explain ERG theory of motivation. 5 marks

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Q1 Answer the following

10 marks

Case Study: Impact of Income Changes on Luxury Goods Demand

A leading luxury car manufacturer conducted a study to understand how changes in consumer income levels affect the demand for high-end vehicles. The research revealed that luxury cars are susceptible to income changes, classified as income-elastic goods. As consumers' disposable incomes rise during periods of economic growth, the demand for luxury vehicles tends to increase significantly. Conversely, during economic recessions, demand declines sharply as consumers prioritize essential spending. The study emphasized the importance of measuring income elasticity of demand, which helps the company anticipate market shifts and target affluent urban regions where income growth is faster. Moreover, it was found that urbanization trends amplify the positive income elasticity since urban consumers often aspire to own luxury goods as status symbols.

Questions:

1. What is the income elasticity of demand?
2. Are luxury cars income elastic?
3. How does economic growth affect sales of luxury cars?
4. How does a recession affect luxury goods demand?
5. Why is measuring income elasticity useful for a luxury car maker?

Q2 Answer the following

5 marks

A Explain opportunity cost.

5 marks

B Explain any 5 types of demand

Q3 Answer the following

5 marks

A Explain the promotional elasticity of demand.

5 marks

B Discuss the factors influencing elasticity of demand.

Date: 8/10/25

F.Y.B. Com (B & A) Semester - I
Subject: Business Law - I
Duration: 1 hour

Marks: 30 marks

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Q 1 Answer the following 10 marks

A Explain the meaning of Mistake. What is the Classification of Mistake.

Q 2 Answer the following 5 marks

A Explain the meaning and essentials of Coercion under Indian Contract Act.

B Explain the effects of those agreements of Minor which are not enforceable under Indian Contract Act.

Q 3 Answer the following 5 marks

A Write a note on Agreement in Restraint of Trade.

B Explain in detail who must perform the promise made under the contract?

Q 4 Answer the following 5 marks

A Write a note on Agreements by Disqualified Persons.

B Explain the various kinds of damages that may be awarded in case of breach of contract under Indian Contract Act.
