

Revision Paper (2016-17)

Class-B.Com-I

Subject: Business Communication

Paper-BC-101

Time: 3 Hours

Maximum Marks: 80

Note: Attempt five questions in all, selecting at least one question but not more than two questions from any unit. All questions carry equal marks.

UNIT – I

1. What do you understand by business communication? Discuss various models of this.
2. What is meant by Audience Analysis? Discuss various steps of Audience Analysis. Also explain the objectives of Audience Analysis.
3. What are the different barriers in effective communication? How these may be removed?
4. Write notes on the following:-
  - (a) Mock Interviews
  - (b) Group Discussions
  - (c) SWOT Analysis

UNIT-II

5. Discuss general principles and importance of effective communication.
6. Explain different parts of business letter. Give a specimen of a business letter in a full block format.
7. What is Report? As a manager, what good qualities you will consider in report writing?

UNIT III

8. What do you mean by Kinesics or Body Language? Discuss its various aspects in detail.
9. What are the challenges to organization by new technologies? Write various forms of modern communication.
10. Explain individual factors of Inter-cultural Interactions. How these affect the global business?

Sales	-	44000
Purchases	28000	-
Bank overdraft	14000	-
Manufacturing Exp	-	14000
Loan from Ashok	14000	-
Carriage Inward	1000	-
Interest on Investment	----	1000

Unit-II

4. The cost of the machinery in use with a firm on 1st April, 2002 was Rs 6,25,000 against which the depreciation provision stood at Rs 2,62,500 on that date; the firm provided depreciation at 10% of the diminishing value. On 31<sup>st</sup> December, 2002, two machines costing Rs 15,000 and Rs 12,000 respectively, both purchased on 1st October, 1999 had to be discarded because of damage and had to be replaced by two new machines costing Rs. 50,000 and Rs 37,500 respectively. One of the discarded machines was sold for Rs 20,000 against the other it was expected that Rs 7,500 would be realizable. Show the relevant accounts in the Ledger of the firm for the year ended 31<sup>st</sup> March, 2003.

5. What is depreciation? Explain the different methods of providing depreciation.

6. The Net Income of Mr. Mohan for the year ended 31<sup>st</sup> December, 2002 under cash basis, was Rs 10,875. From the following particulars, pass journal entries to convert his income from cash basis to accrual basis and ascertain his income under accrual basis:-

	1.1.2002	31.12.2002
	Rs.	Rs.
Accrued fees	350	450
Fees received in advance	100	50
Expenses outstanding	200	150
Prepaid expenses	100	175

7. What is consignment? State the accounting treatment in the books of consignor.

UNIT –III

8. X and Y are partners, sharing profits and losses in the ratio of 3:2. They admitted Z into partnership for  $\frac{1}{5}$ <sup>th</sup> share of profits which he acquires from X and Y in the ration of 2:1. Z brings Rs 5,10,000 as capital and Rs 75,000 as goodwill. 50% of the amount of goodwill is withdrawn by the old partners. Pass necessary journal entries and find out new profit- sharing ratio.
9. What is Goodwill? Explain factors affecting the value of goodwill.
10. The following Balance sheet of A, B and C sharing profits and losses in the proportion of 6:5:3 respectively:-

	Rs		Rs
Creditors	18,900	Cash	1,890
Bills Payable	6,300	Debtors	26,460
General Reserve	10,500	Stock	29,400
A's Capital	35,400	Furniture	7,350
B's Capital	29,850	Land and Building	45,150
C's Capital	14,550	Goodwill	5,250
	1,15,500		1,15,500

They agreed to take D into partnership and give him  $\frac{1}{8}$ <sup>th</sup> share on the following terms:-

- (i) That furniture be depreciated by Rs 920
- (ii) That stock be depreciated by 10%
- (iii) That a provision of Rs 1,320 be made for outstanding repair bills.
- (iv) That the value of Land buildings having appreciated be brought upto Rs 59,850
- (v) That the value of goodwill be brought upto Rs 14,070
- (vi) That D should then bring in Rs 14,700 as his capital.

(vii) That after making the above adjustments the capital accounts of the old partners be adjusted on the basis of the proportion of D's capital to his share in the business, i.e., actual cash to paid off or brought in by the old partners as the case may be. Pass the necessary Journal entries and prepare Revaluation Accounts, Capital Accounts and Balance sheet of the new firm.