

BONAM VENKATA CHALAMAYYA INSTITUTE OF TECHNOLOGY & SCIENCE
(AUTONOMOUS)

I-BCA I-Semester Regular/Supplementary Examinations (BR24), Feb - 2026

Fundamentals of Commerce (BCA)

Time: 3 hours

Max. Marks: 70

*Question Paper consists of Part-A and Part-B
Answer ALL the question in Part-A and Part-B*

PART-A (10X2 = 20M)

| | Marks | CO | BL |
|--|-------|-----|-----|
| 1.a) Define Commerce | (2M) | CO1 | BL1 |
| b) Explain the terms Imports and Exports | (2M) | CO1 | BL2 |
| c) What do you mean by National Income | (2M) | CO2 | BL3 |
| d) Meaning of Marginal utility | (2M) | CO2 | BL3 |
| e) Define Accounting | (2M) | CO3 | BL1 |
| f) List the branches of accounting | (2M) | CO3 | BL3 |
| g) Meaning of corporate Taxation | (2M) | CO4 | BL2 |
| h) Objectives of Tax | (2M) | CO4 | BL3 |
| i) What is website | (2M) | CO5 | BL2 |
| j) Search Engine Optimization | (2M) | CO5 | BL3 |

PART-B (5X10 = 50M)

| | | | |
|---|------|-----|----|
| 2a. Explain the role of Commerce in Economic development. | (5M) | | |
| b. Explain the concept of Balance of Payments | (5M) | CO1 | BI |
| (OR) | | | |
| 3a. Explain the role of Commerce in Societal development | (5M) | | |
| b. Write a note on World Trade Organization? | (5M) | CO1 | BI |
| (OR) | | | |
| 4a. Explain the meaning and scope of Macro Economics. | (5M) | | |
| b. Explain the Law of Demand and its exceptions | (5M) | CO2 | BI |
| (OR) | | | |
| 5a. Explain the main concepts of National Income? | (5M) | | |
| b. What do you mean by Perfect completion and list out its characteristics? | (5M) | CO2 | BI |
| (OR) | | | |
| 6a. Discuss the objectives of accounting? | (5M) | | |
| b. Explain Accounting Cycle? | (5M) | CO3 | BI |

(OR)

- 7a. Explain the concepts and conventions of accounting (10M) CO3 BL
- 8a. Define tax. Explain the different types of taxes with suitable examples? (10M) CO4 BL
- (OR)
- 9a. Explain Goods and Services Tax (GST) (5M)
b. Differentiate between Direct and Indirect Taxes? (5M) CO4 BL
- 10a. Explain the steps involved in developing a simple website. (10M) CO5 BL
- (OR)
- 11a. What is digital marketing? Discuss the various components of digital marketing? (5M)
b. Explain the concept of E-mail Marketing. (5M) CO5 BI
