

VidyaVikasMandal's
Shree Damodar College of Commerce & Economics, Margao – Goa
F.Y.B.Com, Semester II, Semester End Examination, April 2019
BANKING II – (GE2)

Duration: 2hrs

Total Marks: 80

Instructions:

- i) All questions are compulsory; however, internal choice is available.*
- ii) Figures to the right indicate maximum marks to the question/sub-question.*
- iii) Start each question on a fresh page.*

Q.1. Answer **ANY FOUR** of the following: **(4 x 4 = 16 marks)**

- a. What is telephone banking?
- b. Explain the banker's right of appropriation.
- c. What are ATMs?
- d. Explain the creditor-debtor relationship between a banker and a customer.
- e. What is a pay order?
- f. Explain the banker's duty to maintain secrecy of a customer's account.

Q.2. Answer **ANY FOUR** of the following: **(4 x 4 = 16 marks)**

- a. Differentiate between general and special crossing of cheques.
- b. What is a financial statement?
- c. Explain profitability ratio.
- d. What is CIBIL?
- e. List any eight types of complaints resolved by a banking ombudsman.
- f. What is Current Ratio?

Q.3.a. Discuss the secondary relationship between a banker and customer. **(12 marks)**

OR

Q.3.b. Explain the following: **(12 marks)**

- (i) Paperless banking
- (ii) Branchless banking
- (iii) Priority banking

Q.4.a. Explain the recent trends and development in banking. **(12 marks)**

OR

Q.4.b. What are bank notes and coin counting and vending machines? Discuss their role in the Indian economy. **(12 marks)**

Q.5.a. Discuss the assets and liabilities of a bank's financial statement. **(12 marks)**

OR

Q.5.b. Explain the following: **(12 marks)**

- (i) CAMELS Approach
- (ii) Capital Adequacy Ratio
- (iii) Quick Ratio

Q.6.a. What are negotiable instruments? Discuss the salient features of negotiable instruments. **(12 marks)**

OR

Q.6.b. Discuss the SARFAESI Act of 2002. **(12 marks)**

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics
FYBCOM, Semester II, Semester End Examination-April, 2019
Commercial Arithmetic-II Maximum Marks: 80

Time: 2 hours

INSTRUCTIONS:

1. All questions are compulsory (internal choice is provided).
2. Figures to the right indicate full marks.
3. Non Programmable Calculator are allowed.

Q.1 Attempt the following:

[5X4]

- (a) Find the equation of a line having slope -2 and passing through the point (2,1).
- (b) Differentiate the following with respect to x : (i) $x^4 - 4^x + \log 4$ (ii) $(3x + 1)^2$.
- (c) If $f(x) = x^2 - 5x + 6, x \in \mathbf{R}$. Find x if $f(x + 2) = f(x + 1)$.
- (d) Evaluate $\int (x + 2)(x - 1) dx$.
- (e) For 12 persons in a family, the amount required for 15 days is ₹3,000. How much amount is required for a family of 3 persons for 30 days in the same set-up?

OR

Q. I Attempt the following:

[5X4]

- (v) Find the coordinates of the point dividing the segment joining the points (0, 0), (3, 4) internally in the ratio 2:1.
- (w) Differentiate $y = (4x + 9)^4$ with respect to x .
- (x) If $f(x) = x^2 + 3x - 5, 0 \leq x \leq 6$, find $f(2), f(4), f(7)$, whenever they exist. Also find x if $f(x) = 35$.
- (y) Evaluate $\int (x^5 - 5^x + 5) dx$.
- (z) Six men agree to finish a work. After six days, when exactly half the work is left, two of them leave. Find the number of days yet to be taken by the other 4 men to finish the job.

Q.2 Attempt the following:

[5X4]

- (a) Find $\lim_{x \rightarrow 0} \frac{3^x - 1}{6x}$.
- (b) If the total cost function is given by $C = 4x^2 + 7x + 3$, find the average cost and marginal cost when $x = 6$.

- (c) Minimize $z = 40x + 37y$
 subject to : $10x + 3y \geq 180$, $2x + 3y \geq 60$, $x \geq 0$, $y \geq 0$.
- (d) For the function $f(x, y) = x^2 + 2xy$. Find f_x and f_y at $(1, 2)$.
- (e) A dealer is selling an article at a discount of 5 % on the M.R.P. What is the selling price if the M.R.P. is ₹140?

OR

Q. II Attempt the following:

[5X4]

- (v) If f is continuous at $x = 0$, where

$$f(x) = \begin{cases} 3x + a + b, & x > 0 \\ x + 4 - b & x < 0 \\ 1 & x = 0 \end{cases}$$

find a and b .

- (w) The demand function for a commodity is given by $p = 20 - 2D^2$. Find (i) the total revenue function, (ii) the marginal revenue function, (iii) marginal revenue when $D = 2$.
- (x) A machine is used for producing two products A and B. Product A is produced by using 3 units of chemical salt and 2 units of chemical mixture. Product B is produced by using 2 units of chemical salt and 4 units of chemical mixture. Only 1000 units of chemical salt and 1500 units of mixture are available. The profit on product A is Rs. 25 and on B, it is Rs. 20 per unit. Give the mathematical formulation for this LPP to maximize the profit.
- (y) For $f(x, y) = x^2 + 3y$, find $f(x, y)$, when (i) $x = 2$ (ii) $y = 1$ (iii) $(x, y) = (2, 1)$.
- (z) A sells a cycle to B at a profit of 10%, B sells to C at a profit of 20%. If C pays ₹264 for it, how much did A pay for it?

Q.3 Attempt the following:

[5X4]

- (a) At present Kavita is twice Sarita's age. Eight years hence, the respective ratio between Kavita's and Sarita's ages then will be 22:13. What is Kavita's present age?
- (b) AB is the diameter of a circle with center C. If $A = (1, -2)$ and $C = (-3, 4)$, find the coordinates of B.
- (c) If the marginal revenue function for a certain product is $MR = 4x^3 + 6x^2 + 10x + 1$. Find the Revenue function and Average Revenue when $x = 10$.
- (d) If a firm produces an output of x tons at a total cost $C = x^3 - 4x^2 + 7x$. Find the output at which the average cost is the least.
- (e) Show that the lines with equations $2y = x + 1$ and $3x - 6y - 8 = 0$ are parallel.

OR

Q. III Attempt the following:

[5X4]

- (v) Two numbers are in the ratio 3:5. If 9 is subtracted from each number, then they are in the ratio of 12:23. What is the second number?
- (w) Write down the equation of a line passing through the points A(1,6) and B(-5,0).
- (x) If the marginal cost $MC = 3x^2 + 4x + 5$, find the cost function, if the fixed cost is 150.
- (y) Find the values of x , for which the following function $f(x) = x^3 - 75x + 10$ is increasing, decreasing.
- (z) Show that points A (2,2), B(3,4) and C(4,1) are the vertices of a right angled triangle.

Q.4 Attempt the following:

[5X4]

- (a) The sum of 15% of a positive number and 10% of the same number is 70. Find the number?
- (b) If the distance between two points (5, a) and (8, 4) is 5, find the value of a.
- (c) Evaluate $\int_0^6 (x+2)(x-1) dx$.
- (d) If the demand function for a certain commodity is $p = 24 - 4x$, find the demand consumer's surplus at $x = 5$.
- (e) Find $\frac{d^2y}{dx^2}$ for $y = 7x^5 - 4x^2 + 6$.

OR

Q. IV Attempt the following:

[5X4]

- (v) A candidate wins the election by 2,645 votes, getting 60% of the votes. Find the total number of votes cast.
 - (w) Find the equation of the line passing through the point (1, 2) and perpendicular to a line $2x - y - 7 = 0$.
 - (x) Evaluate $\int_{-1}^1 e^{2x+3} dx$.
 - (y) If the supply function for a certain commodity is $p = 16x + 4$, find the producer's surplus at $x = 1$.
 - (z) Divide 70 into two parts so that their product is maximum.
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Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao
First Year B.Com Semester II Semester End Examination, April 2019
Computer Applications- II (Generic Elective-2)

Duration : 2 Hours

Max. Marks : 60

Instructions :

1. Figures to the right indicate maximum marks
2. Start each new question on a fresh page

Q1. Write a short note on (any 3)

(3x4 =12 MKS)

- a. Advantages of computer networks
- b. Electronic Data Interchange & its advantage
- c. Cyber Stalking
- d. Web Jacking & its threats
- e. Privacy Policies
- f. Evolution & Purpose of Cyber Law

Q2. Answer the following questions (any two)

(2x6=12 MKS)

- a. What is the function of Communication software? Explain the different types of Communication software.
- b. What is a Communication channel? Write a note on twisted pair wires and co-axial cables
- c. Write a note on Network Topologies

Q3. Answer the following questions (any two)

(2x6=12 MKS)

- a. Differentiate between Electronic markets & Internet Commerce
- b. How do you ensure security for online payments? Explain
- c. Explain the various Mobile Commerce based services available to users.

Q4. Answer the following questions (any two)

(2x6=12 MKS)

- a. What is Intellectual Property Right? Explain the different categories of IPR's
- b. Explain the following Computer crimes: (i) Cyber defamation (ii) Data Diddling
- c. What is a Logic bomb? Explain the different ways to protect your systems from this attack.

Q5. Answer the following questions (any two)

(2x6=12 MKS)

- a. What is online privacy? Why is it important? Give a list of information considered as sensitive information
- b. Explain the various safety practices to be followed while using social media
- c. Explain the various provisions in the IT Act related to E-Commerce & E-Governance

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao- Goa
F.Y. B.Com – Semester-II, Semester End Examination, April 2019
Environmental Studies

Duration: 1.00 Hr.

Max Marks: 40

*INSTRUCTIONS: 1. All questions are compulsory
2. Figures to the right indicate full marks
3. Draw the figures wherever necessary*

Q.I) Answer any five of the following:

(2X5=10)

- a) Non-point source of water pollution
- b) Hazardous waste
- c) Eutrophication
- d) Vulnerability
- e) Cultivable waste land
- f) Eco tourism
- g) Age pyramid

Q.II) A) State and explain Primary and secondary pollutants of air pollution.

(10)

OR

- X) Explain in detail any two effects of water pollution
- Y) Write a short note any two methods of waste management.

(5)

(5)

Q.III) A) Define water conservation? Explain in detail different methods of water Conservation.

(10)

OR

- X) Explain in detail components of sustainable development.
- Y) Write a short note on problems related to resettlement and rehabilitation.

(5)

(5)

Q.IV) A) State and explain factors affecting for climate change and its adverse effects on Environment.

(10)

OR

- X) Write a short note on family welfare.
- Y) Explain in detail any three types of tourism with suitable examples.

(5)

(5)

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
F.Y.B com, Semester II, Semester End Examination, April 2019
Financial Statement Analysis & Interpretation (CC)

Duration: 2 hrs

Marks: 80

Instructions:

- a) Question no 1. Is compulsory
- b) Answer any 3 questions from No. 2 to No. 6
- c) All questions carry 20 marks each
- d) Working notes must form part of your answer

Q1. Delta Ltd. provides you the following information. You are required to prepare a Balance Sheet of the company as on 31st March 2018 as per Schedule III of the Companies Act 2013 (20)

Particulars	Rs.	Particulars	Rs.
Equity Share Capital	18,00,000	Sundry Creditors	92,560
6% Preference Share Capital	8,00,000	Investment in Immovable Property	5,25,000
General Reserves	62,400	Bills Receivable	44,600
Cash at Bank	1,57,160	Sundry Debtors	1,38,520
Furniture	1,77,800	Staff Provident Fund	5,00,000
Land and Building	14,34,970	Profit and Loss Ac	2,21,490
Proposed Dividend	82,000	Bank overdraft	2,45,100
Preliminary Expenses (unwritten off)	12,500	Trade Marks	10,00,000
Deposits with ICICI Bank (5 years)	1,68,000	Prepaid Insurance	25,000

Additional information:

- a. Closing stock was valued at 1,20,000
- b. Sundry Debtors include debts due for more than 6 months amounting to Rs. 90000
- c. Authorised Share Capital: a) 20,000 Equity Shares and 10,000, 6% Preference shares

Q2. Prepare Common Size Income Statement from the following for the year ended 31st March 2018. (All amounts in Indian Rs) (20)

Bajaj Auto Ltd.		
Particulars	31.3.2017	31.3.2018
Sales	3,18,900	3,00,000
Cost of Materials Consumed	1,45,800	1,80,000
Interest on Loan	24,600	30,000
Depreciation	14,000	25,000
Employee Salaries	22,500	15,000
Other Expenses	47,000	15,000
Rent received	28,900	36,500
Income Tax	25,100	20,000

Q3. From the following information provided, calculate a) Current Ratio b) Quick Ratio c) Stock to Working Capital Ratio d) Capital Gearing Ratio e) Proprietary Ratio f) Debt Equity Ratio and interpret the same (20)

Particulars	Amount	Particulars	Amount
Equity Share Capital	5,00,000	Land and Building	11,45,000
6% Preference Share Capital	3,00,000	Furniture	6,70,000
General Reserve	3,00,000	Investment (Long term)	3,20,000
Profit and Loss A/c	2,50,000	Short Term Investment	2,50,000
10% Debentures	9,00,000	Stock	3,25,000
Sundry Creditors	6,00,000	Sundry Debtors	5,25,000
Bills Payable	4,00,000	Cash at Bank	3,15,000
Bank Overdraft	3,00,000		
	35,50,000		35,50,000

Q4. You are furnished with the following Balance sheet of Nuts and Bolts Ltd for two years ended 31.3.2018. Prepare a Comparative Financial Statement. (20)

Liabilities and Provisions	31.3.2017	31.3.2018	Assets	31.3.2017	31.3.2018
Equity Share Capital	6,00,000	5,00,000	Fixed Assets(WDV)	4,80,000	6,00,000
Reserves	40,000	60,000	Stock	80,000	70,000
Outstanding Salaries	60,000	40,000	Debtors	2,00,000	1,56,000
Bank Overdraft	1,00,000	3,10,000	Prepaid Expenses	20,000	18,000
Creditors	80,000	1,00,000	Cash	1,00,000	1,66,000
	8,80,000	10,10,000		8,80,000	10,10,000

Q5. From the following financial statements of Pride Ltd. prepare Cash Flow statement for the year ended 31.3.2018 (20)

Liabilities	31.3.2017	31.3.2018	Assets	31.3.2017	31.3.2018
8% Preference Share Capital	2,02,950	2,02,010	Preliminary Expenses	13,950	4,950
Profit and Loss Ac	30,000	35,000	Land	32,400	45,000
General Reserve	10,500	19,000	Building	1,13,400	85,050
12% Debentures	45,000	22,000	Non Current Investments	40,500	90,000
Sundry Creditors	71,650	43,940	Debtors	94,500	1,14,120
Proposed Dividend	24,300	28,800	Bank Balance	89,650	11,630
	3,84,400	3,50,750		3,84,400	3,50,750

Other Information:

1. Dividend of Rs. 10,000 was paid during the year.
2. Depreciation written off on Building Rs. 30000 and Land was purchased during the year.

Q6. A) From the following information calculate the following ratios a) Return on Shareholders' Funds b) Return on Investment (Liabilities approach) (10)

Particulars	Amount
Equity Share Capital	14,50,000
General Reserve	9,50,000
10% Debentures	12,00,000
Sundry Creditors	4,50,000
Land and Building	19,50,000
Non Current Investment	7,00,000
Closing Stock	12,00,000
Profit Before Tax	5,00,000
Tax	2,10,000

B) What is EVA? Explain its limitations. (10)

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics Margao Goa
F.Y.B.Com Semester II, Semester End Examination April 2019
Sub: Introduction to Marketing

Duration: 2 Hours

Marks: 80

Instructions: i) All Questions are compulsory.

ii) Answers to sub questions in 1 and 2 to be answered in not more than 100 words each.

iii) Answers to question 3 to 6 to be answered in not more than 400 words each.

iv) Figures to the right indicate marks.

- 1) Write short notes on (any four) (16)
- a) Production concept
 - b) Selling v/s Marketing
 - c) Societal marketing
 - d) Importance of Marketing Research
 - e) Political Environment
 - f) Market segmentation
- 2) Write short notes on (any 4) (16)
- a) Order Processing
 - b) Warehousing
 - c) Marketing Mix elements
 - d) Social responsibility of marketing
 - e) Telemarketing
 - f) Kiosk marketing
- 3A) Define Marketing. Explain the scope of marketing. (12)
- OR
- 3 X) Describe the various kinds of goods with examples.
- 4 A) What do you mean by consumer behaviour? Explain personal and psychological factors affecting consumer behaviour. (12)
- OR
- X) State and explain the various bases of market segmentation.
- 5 A) Describe the methods of training the sales force. (12)
- OR
- X) Highlight the various Global Marketing Strategies.
- 6A) Define Consumerism. Highlight the need for consumer protection. (12)
- OR
- 6X) Describe the various ethical issues in marketing.

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
F.Y.B.Com, Semester II, Semester End Examination, April 2019
Managerial Economics(CC7)

Duration: 2 hours

Max. Marks: 80

Instructions:

1. All questions are compulsory.
2. Answer sub-questions in question no.1 and Question no.2 in not more than 100 words each.
3. Answer Question no. 3 to Question no. 6 in not more than 400 words each.
4. Figures to the right indicate maximum marks to the questions.

Q. 1. Answer **any four** of the following: (4x4=16 marks)

- a) What is cost based pricing?
- b) Write a note on retail pricing.
- c) What is price forecasting?
- d) Write a note on the role of profit.
- e) What are the profit limiting factors?
- f) Calculate the breakeven point when the fixed cost of a factory is Rs 38,000 per year, variable cost is Rs 16.00 per unit and selling price is Rs 20.00 per unit.

Q. 2. Answer **any four** of the following: (4x4=16 marks)

- a) What is the significance of capital budgeting?
- b) Two machines are available in the market- machine X and machine Y. Machine X would cost Rs. 30,000 where as machine Y would cost Rs. 22,000. Both the machines can reduce the annual labor cost by Rs. 5000. Which is the best machine to purchase according to the payback method?
- c) What is social cost benefit analysis?
- d) Write a note on business decision making under risk and uncertainty.
- e) What are the sources of business risks?
- f) Explain the significance of game theory.

Q.3.a. Explain the various pricing strategies under product life cycle-based pricing. (12 marks)

OR

b. Explain the general considerations and objectives of pricing policy. (12 marks)

Q.4.a. Explain the breakeven analysis with the help of a diagram. (12 marks)

OR

b. Calculate the Safety margin of firms A & B give the following data:

	Firm A	Firm B
Actual total sales (Rs.)	3,00,000	2,40,000
Budgeted sales (Rs.)	3,00,000	2,80,000
Breakeven sales (Rs.)	1,50,000	1,50,000

Which firm is better placed with respect to its safety margin and why? (12 marks)

Cont...

Q.5.a. Explain the factors influencing investment decisions.

(12 marks)

OR

b. A project requires an initial investment of Rs. 60,000 with a salvage value of Rs. 20,000. Calculate the Net Present Value (NPV) of the project given the opportunity cost of investment as 20 per cent from the following data:

Year	1	2	3	4	5	6	7	8	9	10
Net Benefits (Rs.)	8,000	10,700	11,500	12,800	8,200	7,500	6,300	5,800	3,200	2,100

(12 marks)

Q.6.a. Explain the methods to decide selection of a project.

(12 marks)

OR

b. List out and explain the steps in analyzing risky decisions.

(12 marks)

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
F.Y.B.Com, Semester II, Semester End Examination April- 2019.
Practice of Insurance (GE 2)

Duration: 2 Hours

Maximum Marks: 80

Instructions:

1. All questions are compulsory.
2. Figures to the right indicate full marks.
3. Start each new question on a fresh page.

- Q1. Write short note on **any 4** of the following. (4x4=16)
- a. Assignment with an example
 - b. Surrender value and paid up value
 - c. Importance of claim management
 - d. Insurance Brokers
 - e. TPAs and their functions
 - f. Insurance ethics
- Q2. Write short note on **any 4** of the following. (4x4=16)
- a. Online Insurance
 - b. Advantages of Bancassurance
 - c. Scope of Insurance Marketing
 - d. Social Insurance
 - e. Floriculture Insurance
 - f. Farmers package
- Q3. a. State and explain any six OECD guidelines on best practices in insurance claim management. (12)
- Or**
- b. Explain the procedure of settlement with respect to maturity and death claims in life insurance. (12)
- Q4. a. Explain the regulations prescribed by IRDA for appointment of an Insurance agent. (12)
- Or**
- b. What are the functions of Insurance agents? Discuss about agency as a profession. (12)
- Q5. a. Explain the Marketing Mix of an insurance business. (12)
- Or**
- b. Elaborate on the different distribution channels of insurance business. (12)
- Q6. a. What is Rural Insurance? Elaborate on Cattle Insurance. (12)
- Or**
- b. Explain the below schemes: (12)
- i. Horticulture Insurance
 - ii. Aqua culture Insurance

VidyaVikasMandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
F.Y.B.Com, Semester II, Semester End Examination, April, 2019.
Service Marketing (GE-2)

Duration: 2 hrs

Marks: 80

Instruction: 1. All questions are compulsory
2. Start each question on a fresh page
3. Figures to the right indicate maximum marks

01. Write short notes: **(Any 4)** (16 Marks)
- Goods v/s Services.
 - Factors to be considered for choice of Location.
 - Two Kinds of Physical Evidence.
 - Concept of Service Marketing.
 - Agents and Brokers distribution Channels.
 - Franchising distribution Channel.
02. Write short notes: **(Any 4)** (16 Marks)
- Zone of Tolerance vary for Service Dimension.
 - Employee's critical roles in service delivery.
 - Zone of Tolerance.
 - Service Guarantees.
 - Levels of Customer Satisfaction.
 - Types of Service Encounters
03. A) Explain the Factors responsible for Growth of Service sectors. (12 Marks)
- OR**
- B) Describe the Role of Services in an Economy and its overview.
04. A) Describe the Guideline for Managing the Service Promotion. (12 Marks)
- OR**
- B) Define Service Product. Explain the Five Levels of Products with Examples.
05. A) Explain the Factors Influencing Customer Satisfaction. (12 Marks)
- OR**
- B) Describe the possible Level of Customer Expectation.
06. A) Describe the Service Quality Gap Model. (12 Marks)
- OR**
- B) Explain the Service Recovery Strategies.

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
F.Y.B.Com, Semester-II, Semester End Examination, April 2019
Specialised Accounting (GE-2)

Duration: 2 hrs

Max Marks: 80

Instructions: 1) Q1 is compulsory.

2) From Q2 to Q6 answer any 3.

3) Marks at the right hand side denote maximum marks.

Q1) From the following Receipts and Payments Account of Mumbai Club, Prepare Income and Expenditure Account for the year ended 31-03-2019 and its Balance Sheet as on that date:

Receipts	Amount (Rs)	Payments	Amount(Rs)
Cash in hand	40,000	Salary	20,000
Cash at bank	1,00,000	Repairs	5,000
Donations	50,000	Purchase of furniture	60,000
Subscriptions from members	1,20,000	Miscellaneous expenses	5,000
Entrance fees	10,000	Purchase of 8% Investments	60,000
Interest on Investments	1,000	Insurance Premium	2,000
Interest received from bank	4,000	Purchase of Billiard Table	80,000
Sale of old newspaper	1,500	Paper, ink etc.	1,500
Sale of drama tickets	10,500	Drama expenses	5,000
		Cash in hand (closing)	26,500
		Cash at Bank (closing)	72,000
Total	3,37,000	Total	3,37,000

Additional Information:

- Subscription in arrears for 2019 Rs. 9,000 and subscription in advance for 2020 is Rs. 3,500.
- Insurance premium outstanding Rs. 400
- Miscellaneous expenses prepaid Rs. 900
- 50% of donations are to be capitalized.
- Entrance fees are to be treated as revenue income
- Interest has accrued on investments for five months
- Billiard table costing Rs. 3, 00,000 was purchased during the year 2018 for Rs. 2, 20,000.

(20 marks)

Q2) A fire occurred on 15th September 2018 in the premises of Kavya Ltd. From the following information calculate the amount of claim to be lodged from the insurance company for the loss of stock.

- Stock at cost as on 1st January 2017 Rs. 2,00,000
- Stock at cost as on 1st January 2018 Rs. 3,00,000
- Purchases for the year 2017 Rs. 4,00,000
- Purchases from 1st January 2018 to 15th September 2018 Rs. 8,80,000
- Sales for the year 2017 Rs. 6,00,000
- Sales from 1st January 2018 to 15th September 2018 Rs. 10,50,000

Additional Information:-

- a) During the current year cost of purchases has risen by 10% above last year's level.
- b) Selling Price has gone up by 5%.
- c) Salvage value of stock after fire was Rs. 20,000.
- d) The company follows FIFO method of Stock Valuation

(20 marks)

Q3) S.S Jai Hind commenced Voyage on 1st October 2018, from Mumbai to London and back. The voyage was completed on 30th November 2018. It carried a consignment of tea on its outward journey and machinery on its return journey. The ship was insured and the annual premium was Rs. 1, 20,000. **Prepare Voyage Account based on the following information:-**

Particulars	Amount (Rs.)
Freight earned (outward)	5,00,000
Port dues	25,000
Wages and Salaries	2,50,000
Sundry expenses	25,000
Light charges	33,000
Freight earned (inward)	3,50,000
Bunker	1,50,000
Stores	84,000
Passage money	50,000
Depreciation (annual)	4,80,000

Additional Information:-

Address Commission 5% on outward and 4% on inward freight. Primage was 5% of freight. The manager is entitled to 5% commission on the profit earned after charging such commission. Stores and coal on hand were valued at Rs. 15,000 on 30th November 2018. **(20 marks)**

Q4) Following is the Balance Sheet and Receipts & Payments Account of the Samajkarya Hospital, Malwan. Prepare **Income & Expenditure account for the year ended on 31st March, 2018 and Balance Sheet as on that date.**

Balance Sheet as on 01.04.2017

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Fund	10,00,000	Cash in hand	6,000
Outstanding Salaries	22,000	Cash at bank	30,000
Medical Bill unpaid	6,000	Land & Building	8,00,000
		Furniture	70,000
		Equipments	1,20,000
		Outstanding Subscriptions	2,000
Total	10,28,000	Total	10,28,000

Receipts & Payments Account for the year ending 31.03.2018

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Balance b/d		By Salaries (including of previous year)	1,10,000
Cash in hand	6,000		
Cash at bank	30,000		
To Subscriptions (includes 2,000 received for previous year)	1,30,000	By Medicines	48,000
To Sale of old Furniture (book value Rs.30,000)	20,000	By Equipment purchased	20,000
To Donations (revenue)	44,000	By Taxes	3,000
To life Membership Fees	25,000	By General Expenses	8,600
		By Balance c/d	
		Cash in hand	15,400
		Cash at bank	50,000
Total	2,55,000	Total	2,55,000

Additional Information:-

1. Outstanding Subscription Rs. 15,000
2. Capitalize the amount of Life Membership fees
3. Pre-Paid taxes Rs. 500
4. Outstanding Salary Rs. 12,000
5. Write off depreciation Rs. 20,000 from land & Building and Rs. 30,000 from Equipment
6. Outstanding Medicine bill as on 1.4.2017 is still due.

(20 marks)

Q5) Pakhle Ltd. has taken Machinery on lease from Khatkhate Ltd. The following information is given below:

- Lease term 4 years
- Fair value of machinery at the inception of the lease Rs. 16,00,000
- Lease rent agreed at the end of each year Rs. 5,00,000
- Guaranteed residual value Rs. 1,00,000
- Expected residual value Rs. 3,00,000
- I.R.R 14.97%

Pass necessary journal entries in the books of the lessor

(20 marks)

Q6) Answer *any four* of the following

(5 marks x 4=20 marks)

- a) Short Sales and Indemnity Period
- b) Abnormal Goods
- c) Items of expenses and incomes appearing in Voyage Account
- d) Difference between Profit Seeking and Not for Profit Organizations
- e) Deferred Revenue Expenditure
- f) Finance Lease

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
F.Y.B com, Semester II, Semester End Examination, April 2019
Tourism and Hospitality Management (GE 2)

Duration: 2 hrs

Marks: 80

Instructions: All questions are compulsory with internal choice.
Figures to the right denote marks

Q1. Write short notes on any 4 of the following: (4x4 =16 mks)

- a. Travel Agent v/s Tour Operator
- b. Tourism Resources
- c. Characteristics of Tourism
- d. Domestic Tourism
- e. Tourism Demand
- f. Primary Constituents of Tourism Industry

Q2. Write short notes on any 4 of the following: (4x4 =16 mks)

- a. Multiplier Effect
- b. Political Impact of Tourism
- c. Environmental Impact Assessment
- d. Hospitality v/s Tourism Industry
- e. Employment Opportunities in Tourism Industry
- f. Recent Trends in Hospitality Industry

Q3.a) Explain the 5 A's of Tourism Product. (12 mks)

OR

b) Explain the different types of Tourism Products. (12 mks)

Q4. a) Explain the factors affecting growth of tourism. (12 mks)

OR

b) Explain the push and the pull factors of Tourism. (12 mks)

Q5. a) Explain the positive economic impacts of Tourism. (12 mks)

OR

b) What are the socio-cultural impacts of Tourism? (12 mks)

Q6. a) Explain the factors affecting Hospitality and Tourism Industry. (12 mks)

OR

b) Explain the various sectors comprising the Hospitality Industry. (12 mks)