Vidya Vikas Mandal's

Shree Damodar College of Commerce & Economics, Margao- Goa

S.Y. B.Com, Semester-IV, Semester End Examination, April 2019

Accounting for Service Organisation (CC14)

Duration: 2 Hours **Max. Marks: 80 Marks**

Instructions:

i. *Figures to the right indicate maximum marks.*
ii. *Start each question on a fresh page.*
iii. *Q1 is compulsory.*
iv. *Answer **Any three** from Q2 to Q5.*
v. *Use working notes and schedules required wherever necessary.*

Q.1.From the following information you are required to prepare the Profit and loss A/c of the Axis Bank for the year ended 31st March 2018, under the provisions of the Act applicable thereto (20 Marks)

	Rs		Rs
Interest from investment	2,30,000	Law charges	4,60,000
Interest and discount	68,74,000	Postage, telegram and telephone	1,40,000
Interest on deposits	24,50,000	Printing and stationery	3,60,000
Interest Paid to RBI	3,22,000	Depreciation	1,84,000
Interest on balance with RBI	3,60,000	Directors fees,	4,40,000
Profit on sale of investments	2,20,000	Auditor's fees	2,40,000
Commission, exchange and brokerage	16,40,000	Payment to employees	20,88,000
Insurance	1,12,000	Repairs and maintenance	96,000
Rent, taxes and lighting	4,20,000	Advertisement and publicity	1,90,000

Additional information:

a) Provision during the year for doubtful debts 2,04,000.
b) Provision for tax during the year 4,00,000.
c) Loss on sale of investments Rs 22,000.
d) Rebate on bills discounted Rs 1,20,000.
e) 25% of profit is transferred to statutory reserve.
f) 5% of profit is transferred to revenue reserve.
g) Profit brought forward from year Rs 32,000.

Q.2. The following particulars relate to Samarth bank Ltd as on 31st March 2018

(20 Marks)

Particulars	Amount (Rs.)
Paid up capital (Rs 10)	4,00,000
Bills discounted	3,60,000
Fixed deposits	7,00,000
Borrowings	50,000
Cash certificates	50,000
Profit and loss A/c (cr.)	44,000
stamps and stationery	500
Branch adjustment (dr.)	1,500
Statutory Reserve fund	1,54,000
Cash credits	5,60,000
Unclaimed dividend	1,000
Branch adjustments (cr.)	1,000
Loans Issued	9,20,000
Current account	6,00,000
Furniture	8,000
Savings A/c	4,00,000
Cash in hand and with RBI	99,500
Tax paid in advance	500
Cash with other banks	2,00,000
Endorsement and acceptances	30,000
Investments (at cost) in shares	1,90,000
Bills for collection being bills receivables	20,000
Money at call and short notice	60,000

The directors decided to take investments at market value Rs 2,10,000. Prepare a bank balance sheet as on 31st March 2018 as per Banking Regulation Act. Advances of Rs 10,00,000 were made to public sector and Rs. 8,40,000 to banks. Secured borrowings Rs 20,000.

Q. 3. Prepare a Revenue account in respect of Fire Insurance business from the following details of Dena Co. Ltd. for the year ended 31st March 2019 (20 Marks)

Particulars	**Rs.**
Claims paid	4,80,000
Claims outstanding on April 1,2018	40,000
Claims intimated and accepted, but not paid On 31st March 2019	70,000
Premium received	16,00,000
Reinsurance premium paid	1,20,000

Commission	2,00,000
Commission on re-insurance ceded	8,000
Commission on re-insurance accepted	4,000
Expenses on management	3,02,000
Provision for unexpired risk on 1st April	4,00,000
Additional provision for unexpired risk on 1st April	20,600
Claims on re-insurance ceded	8,000
Survey expenses regarding claims	5,000
Loss on sale of motor car	3,500
Bad debts	2,500
Profit on sale of furniture	54,500
Interest and dividend (net)	8,000
Income tax deducted thereon	1,500
Legal expenses regarding claims	4,000
Profit on sale of investments	3,500
Rent of staff quarters	2,400
Depreciation of furniture	4,600

You are required to provide for Unexpired Risk Reserve 50 % and additional Reserve of 2 % for the unexpired risk of the net premium in addition to the opening balance of additional reserve.

Q.4. From the following details prepare Balance Sheet of Ford insurance Co. ltd. carrying on Fire insurance business for the year ended 31/03/18 (20 Marks)

Particulars	**Amt. (Rs.)**
Share capital	17,00,000
Premium	7,60,000
Unclaimed dividend	2,400
Profit and loss a/c (dr.)	2,64,800
Sundry creditors	12,600
Agents balance (dr.)	1,46,400
Interest accrued but not due	8,200
Due to reinsurance	60,000
Furniture and fixtures at cost Rs 12,600	8,400
Stock of stationery	2,500
Expenses of management	2,20,000
Foreign taxes	12,300
Outstanding premium	21,200
Donation paid	8,600
Advance income tax paid	62,000
Debtors	9,200
Govt. Of securities	9,20,000
Debentures of public bodies	1,80,000

Shares in limited co.	3,60,000
State govt securities	8,80,000
Equipment's	2,00,000
General Reserves	3,00,000
Commission paid	62,400
Interest and dividend	2,40,000
Transfer fees received	600
Cash and bank balance	94,400
Premises	3,00,000

Outstanding claims on 31/03/18 were Rs 1,40,000, Depreciation on furniture to be provided @ 25% p.a. The reserve for unexpired risk amounted to Rs. 12,40,000.

Q. 5.The following trial balance was extracted from the books of Great Mendes Hotel on 31/03/2018after compilation of annual trading account. (20 Marks)

	Debit Amt. Rs.	CreditAmt. Rs.
Capital		1,45,000
Drawings	6,000	
Food and Beverages		60,890
Salaries	23,000	
Deposits-Advance Booking		750
Creditors		4,330
Motor Car	80,000	
Electricity	4,850	
Resort Property	50,000	
Cash at Bank	23,040	
Repairs and Replacements	1,870	
Indian Utensils	4,500	
Discount received		780
Debtors	2,270	
Furniture and Fittings	6,800	
Marketing and Advertisements	2,510	
Bad Debts	390	
Borrowings (Loan)		5,000
Rates	3,350	
Laundry	2,220	
Postage	1,840	
Insurance	610	
Closing Stock	3,500	
	2,16,750	2,16,750

Prepare the hotels profit and loss account and balance sheet

1. Outstanding salary Rs. 5,000.
2. Advertising paid in advance Rs. 750.
3. Write of Rs. 200.
4. Depreciation: 15% Furniture, Utensils 1,500, Resort Property Rs.8,000, Motor Car Revalued at Rs.75,000.
5. Provide interest on loan at 7 %

Q.6. Answer the following. (10 X 2 = 20 Marks)

A) What is underwriting? Explain the Benefits and various types of underwriting.

B) Himalaya ltd. Issued 50000 shares of Rs.100 each. The whole issue was fully underwritten by Amar, Akbar and Anthony as follows:

Amar 30000 Shares Akbar 10000 Shares Anthony 10000 Shares.

Themarked applications were for 40000 shares. The marked applications were as follows:

Amar 8000 shares Akbar 10000 shares and Anthony 6000 shares.

Determine the liability of each underwriter when credit for firm underwriting is not given to the underwriters. Further also calculate the amount of commission to be paid to each underwriter. Also pass a Journal Entry on payment of Commission to underwriter.

Vidya Vikas Mandal's

Shree Damodar College of Commerce & Economics, Margao-Goa

Second Year B. Com, Semester IV, Semester End Examination, April 2019

APPLIED COMPONENT-ADVERTISING

Duration: 2 Hours **Max. Marks: 80**

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

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

a) Functions of Visuals in advertising.
b) Uses of layouts.
c) Role of copywriters.
d) Functions of Slogan.
e) Need for Post-testing.
f) Services of Ad Agencies.

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

a) Symbols in advertising.
b) Role of Visuals in advertising.
c) Concept of Testing.
d) Recognition Test.
e) Client turnover.
f) In House agencies.

Q. 3. a) Describe the Techniques of Visualization. **(12 Marks)**

OR

b) What are the functions of Layout in Advertising? **(12 Marks)**

Q. 4. a) Briefly explain the difference between the copy and layout. **(12 Marks)**

OR

b) Briefly explain various Components of copy in advertising. **(12 Marks)**

Q. 5 a) Briefly explain Advertising research process. **(12 Marks)**

OR

b) What are the benefits of testing advertising effectiveness? **(12 Marks)**

Q. 6. a) Explain the functions of advertising agency. **(12 Marks)**

OR

b) What are the factors influence the choice of ad agency? **(12 Marks)**

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Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com, Semester IV, Semester End Examination, April 2019

Business Environment- II (GE-5)

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) Write a note on capitalism and socialism.
b) What are the objectives of economic planning?
c) What is NITI Ayog?
d) Write a note on the fiscal policy in India.
e) What are the objectives of the Environment Protection Act, 1986?
f) What is the impact of the legal environment on business?

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

a) What is the need of foreign capital?
b) Explain any two points on the impact of international events on the Indian industry.
c) What is the composition of the ease of doing business index?
d) Write a note on the need for industry associations.
e) What are the objectives of Goa Chamber of Commerce and Industry?
f) What are the functions of Goa State Industries Association?

Q.3.a. Elaborate the various components of economic environment of business. (12 marks)

OR

b. Explain the impact of the Make in India policy. (12 marks)

Q.4.a. Explain the objectives and main provisions of the Consumer Protection Act, 1986. (12 marks)

OR

b. Explain the salient features of theRight to Information Act, 2005. (12 marks)

Q.5.a. List out and explain the merits and demerits of multinational corporations. (12 marks)

OR

b. List out the features of liberalization, privatization and globalization and explain India's experience with LPG policies. (12 marks)

Q.6.a. Highlight the objectives and thrust areas of the industrial policy in Goa. (12 marks)

OR

b. Explain the environmental movements in Goa against mining and tourism. (12 marks)

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Shree Damodar College of Commerce & Economics Margao - Goa

S.Y.BCOM Semester IV Examination, April 201 9

BUSINESS LAW

Duration: 2hrs **Max. Marks: 80**

Instructions:

Figures to the right indicate maximum marks.

Start each question on a fresh page

All questions are compulsory

Q1. ANSWER **ANY FOUR** OF THE FOLLOWING **(4X4= 16)**

1. Meaning of industrial design
2. Remedies in case of infringement of a patent
3. Characteristics of copy right
4. Grounds for refusal of Trade mark
5. Deceptive similarity
6. Broadcasters right and Performers right

Q2. ANSWER **ANY FOUR** OF THE FOLLOWING **(4X4=16)**

1. Characteristics of Promissory Notes
2. Distinction between cheque and bill of exchange
3. Holder and holder in due course
4. Penalty for contravention of orders of Competition Commission
5. Different kinds of inquiry of the Competition Commission
6. Composition of Competition Commission

Q3. a. What is meant by 'crossing of cheques'? Explain the types of crossing of cheques. **(12)**

OR

b. What is 'Endorsement' of a negotiable instrument? Explain various types of endorsements. **(12)**

Q4. a. What are the Objectives of Foreign Exchange Management Act 1999. Explain its salient features. **(12)**

OR

b. Explain the procedure to be followed for appeal against the order of the Special Director. **(12)**

Q5. a. Explain Patentable and non- patentable subject matter under the Patents Act (12)

OR

b. Discuss the provisions under the Industrial Designs Act 2000 (12)

Q6. a. Meaning of Copy right and explain the rights of a copy right holder. (12)

OR

b. What is a Trade Mark? Explain the procedure for registration of a trade mark (12)

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Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com Semester IV; Semester End Examination, April 2019

Business Research Methods (GE-5)

Time: 2 hours **Max Marks: 80**

Instructions: *1) All questions are compulsory.*
2) Figures to the right indicate full marks.

1. Write short notes on: **(4X4=16 Marks)**
   a. Review of literature
   b. Bibliography
   c. Descriptive V/S Analytical research
   d. Importance of research.
   e. Case Study Method
   f. Probability sampling

2. Write short notes on: **(4X4=16 Marks)**
   a. Null and alternate hypothesis
   b. Plagiarism in research
   c. Research Design
   d. Interview method
   e. Snowball sampling
   f. Correlation Analysis

3. i)A company tries to find the relationship between demand and price over a period of time with regression analysis. Following were the results of the regression analysis:

Model	Coefficients	p Value	R^2	R
Intercept	140	0.015	0.87	0.933
Price (Rupees)	-10	0.001		

   a. Comment on the correlation coefficient and the relationship between dependent and independent variable.
   b. Identify the dependent and independent variable and estimate the regression equation.
   c. Interpret the above regression results by estimating the relationship between Demand and price.
   d. Interpret the value of R^2.
   e. Estimate the demand for the commodity when price is Rs.15.

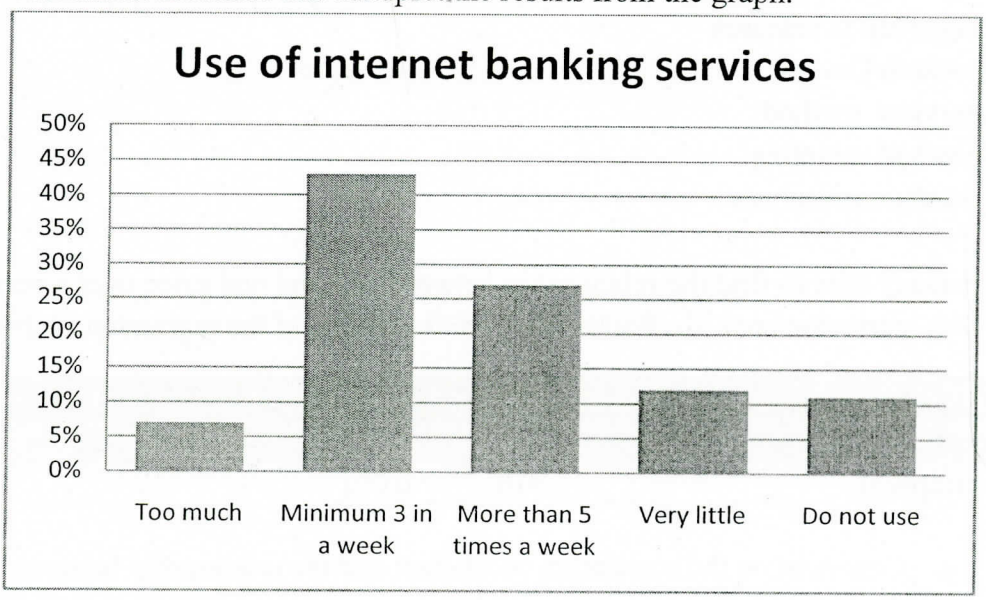
OR

ii) A company tries to find the relationship between its advertising expenditure and corresponding sales over a period of time with regression analysis. Following were the results of the regression analysis:

Model	Coefficients	p Value	R square	R
Intercept	3146.65	0.000	0.869	0.934
Expenditure	13.92	0.001		

a. Comment on the correlation coefficient and the relationship between dependent and independent variable.
b. Identify the dependent and independent variable and Estimate the regression equation.
c. Interpret the above results by discussing the relationship between sales and expenditure.
d. Interpret the value of R^2.
e. Estimate the value of sales when expenditure is Rs. 800. **(12 marks)**

4. i) The following graph shows the frequency of usage of net banking services by bank customers. Examine and interpret the results from the graph.



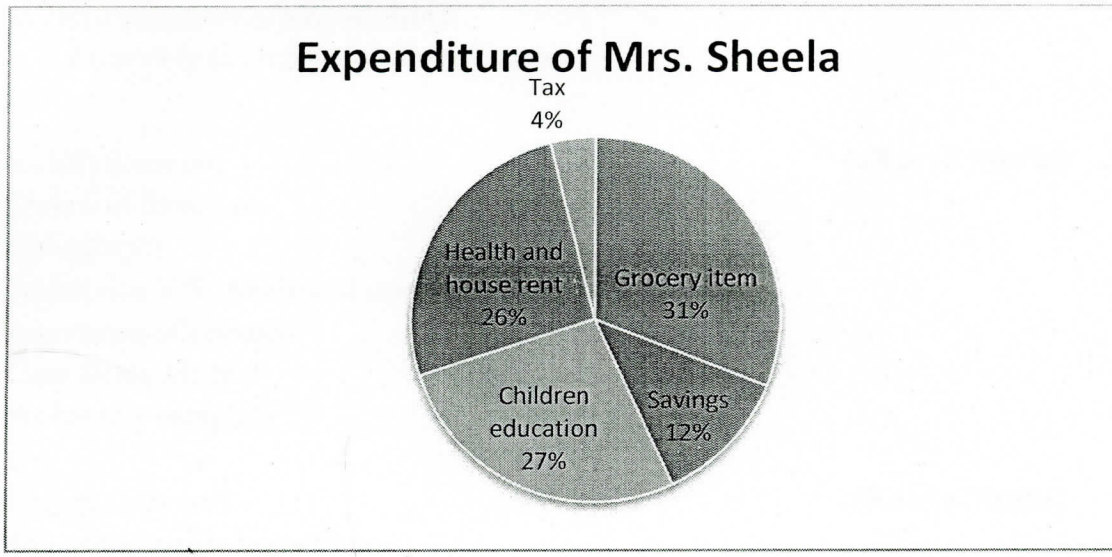
ii) Descriptive statistics of share prices of MNC Ltd and CNN Ltdfor the year March 2019 are given below. Examine and comment on the descriptive statistics result:

Statistics	MNC Ltd	CNN Ltd
Mean Share price	55	72.00
SD	14.56	17.88
Skewness	0.876	0.987
Kurtosis	7.89	8.65

(12 Mark)

OR

i) The following Pie Chart shows the expenditure of Mrs. Sheela on different items in the Month of February 2019. Examine and interpret the results from the graph.



ii) Descriptive statistics of marks obtained by male and female students in economics is given below. Examine and comment on the descriptive statistics result:

Statistics	Boys	Girls
Mean Marks	45	60
SD	5.876	4.555
Skewness	-0.86	1.24
Kurtosis	5.678	4.567

(12 Marks)

5. a) What is research? Describe the requirements of a good scientific research. **(12 Marks)**

OR

b) What is sampling? Discuss the various probability sampling techniques.

6. a) Describe the various types of primary data collection methods. **(12 Marks)**

OR

b) Describe any six types of interview methods available to a researcher.

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Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com, Semester IV, Semester End Examination, April 2019

Collective Bargaining & Negotiation Skills (SEC 2)

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 sub-questions in Question no.3 and Question no.4 in not more than 400 words each.
4) Figures to the right indicate maximum marks to the questions.

QI) Answer **any four** questions from the following: - **(4X4 = 16 Marks)**

1) Write meaning and definition of the term 'Collective Bargaining'.
2) Write any four characteristics of Collective Bargaining.
3) Write a short on 'Collective Bargaining Process'.
4) What are the different levels of collective bargaining in India?
5) What are the different features of Collective Bargaining Agreement?
6) Write any four pre-requisites for a successful collective bargaining.

QII) Answer **any four** questions from the following: - **(4X4 = 16 Marks)**

1) Define and explain the term 'Negotiation'.
2) Write any four characteristics of 'Negotiation'.
3) Who are nominated as the members of the 'Bargaining Team'?
4) Write any four points of distinction between Collective bargaining and Negotiation.
5) Write short note on 'Bargaining Approaches'.
6) What is 'Coalition Bargaining'? Write any two advantages and two disadvantages of Coalition Bargaining.

QIII)A) Explain in detail the different critical 'Emerging Issues' in collective bargaining. **(12 Marks)**

OR

B) Explain in detail the 'Hick's Theory of Wage Setting' in collective bargaining.

QIV)A) Write detail notes on the following:-

i) Meaning of Collective Bargaining Agreement

ii) Functions of Collective Bargaining Agreement **(12 Marks)**

OR

B) What are the difficulties faced in the bargaining process and administration of agreements?

QV)A) Write in detail about the 'Negotiation Process'. **(12 Marks)**

OR

B) Explain in detail the 'Guidelines for Effective Negotiation'.

QVI)A) Write detail notes on the following:- **(12 Marks)**

i) Contract Ratification

ii) Impasse Resolution

OR

B) Explain in detail how grievances of the workers can be removed.

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Shree Damodar College of Commerce & Economics, Margao –Goa

S.YB.Com Semester-IV, Semester End Examination, April 2019

Companies Act and IPR Laws (SEC-2)

Duration: 2 Hours. **Max. Marks: 60**

Instructions: All questions are compulsory.

1. Write Short Notes on **(Any 3)** (12 MKS)
   a) Patentable Invention.
   b) Articles of Association.
   c) Types of Directors.
   d) Prospectus .
   e) Requisites of a valid Meeting.

2. Write Short Notes on **(Any 3)** (12 MKS)
   a) Pre Incorporation Contract.
   b) Concept of Insider Trading.
   c) Duties and removal of directors.
   d) Types of Companies.
   e) Doctrine of Indoor Management.

3. Explain in detail the provisions relating to Allotment, Forfeiture and Transmission of shares. (12 MKS)

OR

3. Discuss in detail the procedure for formation of a Company. (12MKS)

4. Explain the concept of Winding Up of a Company and discuss the various Modes of winding up of a company under the Indian Companies Act 2013. (12 MKS)

OR

4. Write in detail about Auditor's Appointment and Auditor's Report. (12MKS)

5. (a)Discuss the various Remedies for Infringement of Copyright. (08 MKS)

   (b) What is Piracy of Design? (04 MKS)

OR

5. (a)Write in detail the procedure for Registration of a Trademark . (08 MKS)

   (b) Explain in brief Compulsory Licensing of a Patent. (04MKS)

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Shree Damodar College of Commerce & Economics Margao-Goa

S.Y.B.Com, Semester-IV, Semester End Examination, April 2019

E – Commerce & E-accounting

Duration: 1 1/2 Hours **Max. Marks: 40**

Instructions:

Question No 1 is compulsory.
Answer any three from Q .No 2 to 5.
Figures to the right indicate maximum marks.
Start each question on a fresh page
Each question carries 10 marks each

1. What is E-Commerce and explain the different categories of e-commerce.
2. State and explain the different modes of online payment.
3. What is E-Advertising and explain the types of E-Advertising.
4. What is E-Supply Chain Management and explain the strategic benefits of E-SCM.
5. State and explain the growth drivers of M-Commerce.
6. What is E-CRM and explain the capabilities of E-CRM.

Vidya Vikas Mandal's

Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com, Semester IV, Semester End Examination, April 2019

Economics Survey & Union Budget (GE-6)

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) Write a note on the concept of fiscal policy.
b) What is the need for government spending?
c) Explain the concepts of revenue deficit and primary deficit.
d) What is the need of GST in India?
e) Explain the concepts of WPI and CPI.
f) Write a note on the concept of inflow of FDI and FII into India.

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

a) What is the employment status in India?
b) What is the need for the Union budget?
c) What are the steps taken by the government to increase revenue receipts?
d) Write a note on the expenditure pattern in the budget.
e) What are the trends in fiscal deficit and revenue deficit?
f) What are the steps proposed to ensure effective spending in the budget?

Q.3.a. Explain the concepts of zero based budgeting and gender budgeting. (12 marks)

OR

b. List out and explain the various types of public expenditures in India. (12 marks)

Q.4.a. Explain the role of agriculture in the Indian economy. (12 marks)

OR

b. Explain the importance of the industrial sector in the Indian economy. (12 marks)

Q.5.a. Highlight the role of education in the Indian economy. (12 marks)

OR

b. Explain the importance of health in the Indian economy. (12 marks)

Q.6.a. Explain the process of budget making in India. (12 marks)

OR

b. Highlight the thrust areas of the Union budget. (12 marks)

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Shree Damodar College of Commerce & Economics, Margao- Goa

S.Y. B.Com, Semester-IV, Semester End Examination, April 2019

Event Management (GE 5)

Duration: 2 Hours **Max. Marks: 80**

Instructions: *i.Figures to the right indicate maximum marks*
ii.Start each question on a fresh page
iii.All questions are compulsory
iv. Answer Q1&Q2 in not more than 100 words each.
v.Answer Q3 to Q6 in not more than 400 words each.

Q.1) Write short notes on (Any 4) (16)
(a) Scope of Event for event management company.
(b) Issues in event management
(c) Event itinerary for event management company.
(d) Skills of event manager.
(e) How to negotiate the best event planner contract?
(f) Event budget for an event management company.

Q.2) Write short notes on (Any 4) (16)
(a) Importance of negotiation with vendors
(b) Briefly explain major and minor event.
(c) Event protocol.
(d) Significance of event scheduling for event management company.
(e) Explain in brief event evaluationfor event management company.
(f) Event branding

Q.3) (A) State and explain the principles of holding an event. (12)

OR

Q.3) (X) What is event risk? Explain the types of event risk. (12)

Q.4) (A) "Success of event depends on the critical path being followed". With reference to this statement discuss briefly the importance of critical path. (12)

OR

Q.4) (X) Explain in detail event pricing. (12)

Q.5) (A) Explain event marketing mix. (12)

OR

Q.5) (X) Briefly explain the contents of event cost sheet that needs to be prepared by an event manager. (12)

Q.6) (A) State and explain the essential points that event planner must include in their event management checklist. (12)

OR

Q.6) (X) Explain the criteria for identifying Vendor. (12)

Vidya Vikas Mandal's

Shree Damodar College of Commerce and Economics Margao-Goa

S.Y.BCOM SEM IV, SEMESTER END EXAMINATION, APRIL 2019

FINANCIAL ACCOUNTING

Duration: 2 hours **Max. Marks: 80**

Instructions:

- Figures to the right indicate maximum marks.
- **Q1** is compulsory
- Answer **Any Three** from **Q2 to Q6**.

Q1. From the following extracts of ledger balances taken from JK Tyres Ltd as on 31st March 2016, Prepare a Profit and Loss statement as on that date as per schedule III of Companies Act 2013. **(20 Marks)**

Particulars	Rs
Equity share capital (30,000 shares of Rs.10 each)	3,00,000
Excise duty	8,000
Machinery	25,000
Sundry Expenses	11,000
Salaries	7,500
Rent received	30,000
Motive power	13,000
Goodwill written off	2,000
Dividend received	10,000
Materials consumed	90,000
Directors remuneration	20,000
Factory expenses	2,500
Sales	4,55,000
Sales Returns	5,000
Purchase	2,35,000
Purchase Returns	10,000
Opening stock	82,000
Wages	30,000
Bank loan	40,000
Interest received on Investment	5,000

Additional Information:

1) Closing stock was valued at Rs. 90,000.
2) Accrued wages Rs. 20,000 as on 31-3-2016
3) Depreciation to be charged at 5% on Machinery.
4) Provide interest on Bank Loan at 10%
5) Provision for tax to be made at 30%.

Q2. A) Following information is provided of Asian Paints Limited, Calculate:
I) Trade Receivables Turnover Ratio and
II) Trade Payables Turnover Ratio **(08 Marks)**

Particulars	Rs
Credit revenue from operations	54,00,00
Credit Purchases	36,00,00
Opening Debtors	4,20,00
Closing Debtors	4,80,00
Opening Bills Receivables	60,00
Closing Bills Receivables	1,20,00
Opening Creditors	2,40,00
Closing Creditors	3,60,00
Opening Bills Payables	90,00
Closing Bills Payables	60,00

B) From the following details provided of Ashok Leyland Limited for the year ending 31st March 2016, calculate the following ratios: **(12 Marks)**

1. Current Ratio	3. Return on Investment	5. Earnings per share Ratio
2. Proprietary Ratio	4. Return on Capital Employed	

Particulars	Rs
Equity Share Capital (1,25,000 equity shares of Rs. 10 each)	12,50,00
General Reserve	7,50,00
Profit and Loss a/c	5,00,00
10% Debentures	15,00,00
Current liabilities	7,50,00
Net Fixed Assets	37,50,00
Current Assets	10,00,00
Net Profit after Interest and Tax	5,50,00
Income Tax	3,25,00

Q3. From the following information provided of TVS Motors Limited for the years ending 31-3-2015 and 31-3-2016, Prepare Comparative Balance sheet **(20 Marks)**

Particulars	2015	2016	Particulars	2015
Equity Share Capital	2,00,000	2,50,000	Plant and Machinery	1,40,000
Preference Share Capital	1,50,000	1,80,000	Land and Building	2,00,000

Mortgage Loan	1,00,000	----------	Patents	10,000	1
Staff Welfare Fund	----------	50,000	Copyrights	20,000	2
Cash Credit	20,000	----------	Investment in Shares	50,000	--
Creditors for goods	30,000	40,000	Closing Stock	70,000	7
Creditors for Expenses	20,000	30,000	Debtors for goods	30,000	4
Outstanding Wages	5,000	10,000	Bills Receivables	10,000	2
Provision for Tax	10,000	12,000	Cash in Hand	10,000	5
Proposed dividend	5,000	8,000			
	5,40,000	**5,80,000**		**5,40,000**	**5,8**

Q4. From the following Balance Sheets of Dabur India Limited for the years ended 31st March 2015 and 31st March 2016 prepare Cash Flow Statement for the year ended 31st March 2016 **(20 Marks)**

Particulars	2015	2016	Particulars	2015	2016
Equity Share Capital	5,45,000	7,90,000	Machinery	2,90,000	7,6
Profit and Loss A/c	3,70,000	4,65,000	Trade Marks	6,20,000	5,7
General Reserve	2,80,000	4,10,000	Sundry Debtors	5,80,000	6,0
Loan from SBI	3,30,000	2,48,000	Closing Stock	2,00,000	2,2
Bills Payables	3,90,000	5,20,000	Prepaid Insurance	33,000	1
Provision for Tax	45,000	35,000	Cash at Bank	2,37,000	3,0
	19,60,000	**24,68,000**		**19,60,000**	**24,6**

Additional Information:

1. Depreciation of Rs. 37,000 on Machinery was charged to Profit and Loss a/c.
2. A part of the Machinery, having a book value of Rs. 37,500 was sold for Rs. 23,800 at the beginning of the year.

Q5. A) From the following Balance sheets of Hindustan Unilever Limited, You are required to prepare a schedule of changes in working capital. **(10 Marks)**

Liabilities	2015	2016	Assets	2015	2016
Creditors	55,000	83,000	Cash in hand	15,000	10,000
Bills Payables	20,000	16,000	Cash at Bank	10,000	8000
Share Capital	1,00,000	1,50,000	Sundry Debtors	1,60,000	2,00,000
General Reserve	7,000	8,000	Stock	77,000	1,09,000
Debentures	1,00,000	1,00,000	Bills Receivables	20,000	30,000
	2,82,000	**3,57,000**		**2,82,000**	**3,57,000**

B) From the following information provided of Cipla Limited, prepare Notes to Accounts for Reserves and Surplus. **(10 Marks)**

Particulars	Rs
Capital Reserve	20,000
Capital Redemption Reserve	40,000
Securities Premium	60,000
General Reserve	1,60,000
Opening balance of Profit and Loss Statement	4,52,000
Profit for the current period	5,60,000
Transfer to General Reserve	@ 25%
Interim Dividend	1,00,000
Proposed Preference Dividend	1,40,000
Proposed Equity Dividend	2,00,000
Dividend Distribution Tax	88,000
Transfer to Debenture Redemption Reserve	1,00,000

Q6. Write **Short notes** on the following **(Any Four)** **(4 X 5) 20 Marks**

a. Trend Analysis
b. Balance Sheet Ratios
c. Sources of Funds
d. Fictitious Assets
e. Notes to Accounts
f. Working Capital

Vidya Vikas Mandal's
Shree Damodar College of Commerce & Economics, Margao-Goa
S.Y.B.Com - Semester IV, Semester End Examination, April 2019
Fundamentals of Investment (CC 12)

Duration: 2hrs **Max. Marks: 80**

Instructions: *1.AII 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)
   a) Concept of risk and return.
   b) Types of options.
   c) Insider Trading.
   d) Characteristics of a portfolio.
   e) Sources of financial information.
   f) Dividend Capitalization Models.

02. Write short notes: **(any 4)** (16 Marks)
   a) Security market Indices.
   b) Credit Rating.
   c) Distinguish between Online and offline Trading.
   d) Features of Futures contract.
   e) Features of Bonds.
   f) Role of SEBI in investor protection.

03. A) Explain the process of Investment. (12 Marks)

OR

X) Explain the different types of risk in securities market. (12 Marks)

04. A) Explain the various types of Bonds. (12 Marks)

OR

X) Describe various tools used in technical analysis. (12 Marks)

05. A) Explain the nature and advantages of diversification. (12Marks)

OR

X) Elaborate on Mutual fund performance Evaluation. (12Marks)

06. A) Explain the role of stock exchanges in Investor Protection. (12 Marks)

OR

X) Explain the regulatory changes impacting investor activism in India. (12 Marks)

Vidya Vikas Mandal's

Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com Semester-IV, Semester End Examination, April 2019

INCOME TAX

Duration: 2 HOURS **Max. Marks: 80**

Instructions: i) Question No. 1 compulsory.

ii)Answer any 3 questions from remaining questions.

iii)Show important working notes as fair work.

iv)Figures to the right indicate marks allotted.

A. Mrs. Neha who is working as an associate at a company in Delhi receives a basic salary of Rs. 65,000 per month and Dearness Allowance of Rs. 18,000 per month (Dearness Allowance forms part of retirement benefits). She also receives HRA of Rs. 17,000 per month and arrears of salary Rs. 70,000. She paid rent of Rs. 14,000 per month for a house at Delhi. Compute the amount of taxable HRA for the Assessment Year 2018-19.

(5 MKS)

B. Mr. Abhishek owns the following assets:

PARTICULARS	RATE OF DEPRECIATION	WRITTEN DOWN VALUE ON 01-04-2017
Building	5%	1,00,000
Plant and Machinery	25%	30,000
Furniture	10%	20,000

Additional Information:

a) Plant costing Rs. 1,00,000 has been purchased during the year

b) Furniture costing Rs. 50,000 has been purchased during the year

c) Old furniture has been sold for Rs. 15,000 during the year

You are required to calculate depreciation of Block of Assets for the Assessment Year 2018-19.

(5 MKS)

C. Mr. Tony was born in London in the year June 1985.He came to India for a first time on 1st April 2011 and started business in India. He went back to the U.K on 10th August, 2017. He again came back to India on 14th November, 2017 and returned to his country U.K on 28th January 2018. Determine his residential status for the Assessment year 2018-19

(5 MKS)

D. Compute the quantum of deduction under section 80C for Mr. Mitesh for the assessment year 2018-19.

Particulars	Amount (Rs.)
Repayment of Housing loan Principle amount	75,000
Life Insurance premium paid	15,000
Contribution to Public Provident Fund	25,000
Tuition fees paid of daughter for pursing M.Com in Goa	1,50,000

(5 MKS)

2. Mr. Nitin employed with ABX ltd in Mumbai receives the following Remuneration for the year ending March 31,2018:-

Salary (Net after Entertainment allowance and Professional Tax) Rs. 11,000 p.m

Professional Tax deducted at source Rs. 1,000 p.m

Entertainment allowance received Rs. 1,250 p.m

Perquisite value of maid for house Rs. 10,000

Bonus received Rs. 5,000

Arrears of Salary received Rs. 2,500

Life Insurance Premium of the assessee paid by the employer Rs. 3,000

Advance salary taken on account of sister's marriage Rs.7,500

Conveyance allowance received of Rs. 5,000 p.m. He spent Rs. 55,000 for commuting on business work.

Leave Travel Concession received from the employer Rs 75,000. He is entitled for Rs 60,000 as per prescribed rules

Contribution of employer to Recognized Provident Fund at the rate of 14% of basic salary

Interest credited to the above Recognised Provident Fund A/c @ 7.5% p.a.

House Rent Allowance (staying in own house) Rs. 20,000

Compute his Taxable Income from 'Salaries' for the Assessment year 2018-19

(20 MKS)

3. Ms. Sanjana provides the following Profit & Loss Account of her business for the year ending 31st March 2018

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Office Expenses	1,00,000	Gross Profit	9,65,000
Donation	5,600	Income from UTI	13,000
Salary to Employees	2,89,000	Interest on Bonds	10,000
Advertisement Expenditure	1,16,500	Dividend on Shares	12,000
Income Tax	1,12,700		
Printing & Stationary	69,000		
Entertainment Expenditure	19,200		
Provision for Bad Debts	15,500		
Penalty levied by Excise Department	9,000		
Depreciation	1,08,000		
Provision for Bonus	36,700		
Net Profit	1,18,800		
Total	**10,00,000**	**Total**	**10,00,000**

Additional Information:

- Salary includes Rs. 1,00,000 paid to her husband which is unreasonable to the extent of Rs. 40,000
- Entertainment Expenditure includes Rs. 10,000 incurred for arranging a birthday party for her son.
- Printing & Stationary includes a bill of Rs. 50,000 paid by a bearer cheque to the supplier.
- Depreciation admissible as per the Income Tax Rules is Rs. 88,000
- Advertisement Expenditure includes an amount of Rs. 65,000 towards an advertisement in souvenir of political party

Compute Income under the head 'Profits and Gains of Business or Profession' for the Assessment Year 2018-19.

(20 MKS)

4. Answer in short **ANY FOUR** of the following in relation to the Income Tax act:

A. Define the term 'Assessee'
B. Definition of 'Person'
C. Explain the provision relating to Gratuity
D. Define Depreciation u/s 32
E. Explain Deduction u/s 80D

(5x4=20 MKS)

5. Answer in short **ANY FOUR** of the following in relation to the Income Tax act:

a) Define the term 'Income'
b) Define salary u/s 17(1)
c) Explain the deductions from salary u/s 16
d) Explain Chargeability section u/s 28 relating to Income from Business or profession
e) Explain Deduction u/s 80TTA

(5x4=20 MKS)

6. Answer in short **ANY FOUR** of the following in relation to the Income Tax Act:

A. Define the term Gross Total Income
B. Provision relating to residential status of Hindu Undivided Family (H.U.F)
C. Explain the deductions from salary u/s 16
D. Explain excess payment u/s 40 A (3)
E. Explain Deduction u/s 80C

(5x4=20 MKS)

Vidya Vikas Mandal's

Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com, Semester IV, Semester End Examination, April 2019

Indian Economy (GE 6)

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 sub-questions in Question no.3 and Question no.4 in not more than 400 words each.
4) Figures to the right indicate maximum marks to the questions.

QI) Write short notes on **any four** of the following: - **(4X4 = 16 Mrks)**

1) Meaning of Economic Development
2) Distinguish between 'Economic Growth and Economic Development' (any 4 points).
3) Financial Sector Reforms (any 2 points).
4) Achievements of Economic Planning in India (any 4 points).
5) Objectives of 'Industrial Policy Resolution, 1956' (any 4 points).
6) Objectives of the planning policies in India (any 2 points).

QII) Write short notes on **any four** of the following: - **(4X4 = 16 Mrks)**

1) Poverty in India.
2) Demographic Dividend.
3) Non-Institutional Sources of Agricultural Finance.
4) Food Security in India.
5) Organised Sector of industrial units.
6) Composition of India's Exports.

QIII)A) Write in detail the different measures of economic development. **(12 Mrks)**

OR

B) What is Human Development Index (HDI)? Which are the different indicators used to calculate HDI?

QIV)A) Comment on Unemployment, Inflation and Income Distribution features of the Indian economy. **(12 Mrks)**

OR

B) Write short notes on the following:-

i) Infant Mortality Rate; ii) Gender composition in India

QV)A) Explain in detail the policies for agriculture and rural development. **(12 Mrks)**

OR

B) Explain any five salient features of the 'New Industrial Policy, 1991'.

QVI)A) What are the different problems faced by Agricultural Marketing in India? Write measures to improve Agricultural Marketing in India. **(12 Mrks)**

OR

B) Give brief evaluation of Industrial Sector in India.

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Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com, Semester IV, Semester End Examination, April, 2019.

Practices of Rural Marketing (GE-5)

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)
a) Transportation problems in Rural Distribution.
b) Wall Paintings informal media mix in Rural Market
c) Promotion and Financing Role of Wholesaler in Distribution Channel.
d) Marketing of Agricultural V/S Manufactured Goods
e) Distribution channel of Shandies/ Haats/ Jathras/ Melas.
f) Typical Rural Distribution Channel.

02. Write short notes: **(Any 4)** (16 Marks)
a) Commission Agent
b) Marketing of Agricultural and Manufactured Goods
c) Role of Salesmen to Increase Sales.
d) Four types of utilities of the product).
e) Knowledge of local language trait of a successful Rural salesman
f) Facilitative Middlemen.

03. A) Explain the Problems in rural distribution. (12 Marks)

OR

B) Describe the Role of Wholesaler in Distribution Channel.

04. A) Explain the Constraints in Marketing communication and promotion (12 Marks)

OR

B) What is Marketing Communication? Describe the Objectives of Promotion in Rural Market.

05. A) Explain the Qualities of a successful Rural salesman. (12 Marks)

OR

B) Explain the Problems Faced by Sales Personnel in Rural Marketing.

06. A) Explain the importance of agricultural marketing in the economic development. (12 Marks)

OR

B) Describe the Problems or Defects in Agricultural Marketing.

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Shree Damodar College of Commerce & Economics, Margao-Goa

S.Y.B.Com, Semester IV, Semester End Examination, April, 2019.

Salesmanship & Sales Management (GE-6)

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)
   a) Types of Selling Process Approach.
   b) Executive Opinion Method Sales Forecasting.
   c) Consultative Selling.
   d) Three Levels of Relationship Marketing with customer.
   e) Common Techniques of Sales Closing.
   f) Market Test Method Sales Forecasting.

02. Write short notes: **(Any 4)** (16 Marks)
   a) Line and Staff Position.
   b) Internal Sources of Recruitment.
   c) Objectives of Sales Budget
   d) Importance of Training to Employee.
   e) Planning Function of Sales Manager.
   f) Types of employment Test.

03. A) Describe the Selling Process. (12 Marks)

OR

B) Define Salesmanship. Illustrate the importance of Salesmanship.

04. A) Explain the Qualitative Method of Sales Forecasting. (12 Marks)

OR

B) Illustrate the Steps in Sales Planning Process.

05. A) Explain the Functions of Sales Manager. (12 Marks)

OR

B) What is Sales Budget? Explain the procedure for developing Sales Budget.

06. A) Describe the Areas of Sales Training. (12 Marks)

OR

B) Describe the Training Methods.