

**VidyaVikasMandal's**  
**Shree Damodar College of Commerce & Economics Margao Goa**  
**F.Y.B.Com Semester – I, Supplementary Examination, May/June 2019**  
**Sub: - Foundation Course- Accounting (old course)**

**Duration: - 2 hrs**

**Marks:- 80**

- Instructions:**
- 1) Q.No.1 is compulsory
  - 2) Attempt any three questions from Q.No.2 to .No.6
  - 3) Figures to the right indicate maximum marks.
  - 4) Start each question on a fresh page

Q1) On 1<sup>st</sup> January 2014, Pragma Transport Ltd. purchased one truck from Bharat Motor Ltd. on Hire Purchase basis. The cash price of the truck was Rs. 5, 00,000. It was agreed that Rs. 50,000 would be paid on signing the agreement and the balance by 4 equal annual installments of Rs. 1, 25,000 each commencing from 31<sup>st</sup> December 2014. Pragma Transport Ltd. closes its books of account every year on 31<sup>st</sup> December. Depreciation is charged on truck @ 10% on the Diminishing Balance Method. Show the analysis Table and also pass Ledger entries in the books of Pragma Transport Ltd. by opening following accounts:

- a) **Truck Account**    b) **Depreciation Account**    c) **Bharat Motor Ltd.**

**(20 Marks)**

Q2) Mr. Dacruz purchased refrigerator from Mundail Ltd under the Installment System. The payment agreement was agreed upon as follows:-

Date of Payment	Amount	No. of Installment
1 <sup>st</sup> January 2016	50,000	Down Payment
31 <sup>st</sup> December 2016	51,000	First Installment
31 <sup>st</sup> December 2017	47,000	Second Installment
31 <sup>st</sup> December 2018	33,000	Third Installment

The Vendor Charged interest @ 10% p.a. and cash price was Rs. 1, 60,000.

**You are required to prepare the following Ledger accounts in the books of Mundali Ltd.**

- a) **Interest Account** b) **Interest Suspense Account** c) **Mr. Dacruz Account.** **(20 marks)**

Q3) Bihar Mining Co. took a mine on lease at a royalty of Rs. 10 per tonne from Shukla Co. Ltd. The minimum rent was fixed at Rs. 40000 for the 1<sup>st</sup> year, Rs. 60,000 for 2<sup>nd</sup> year, Rs. 80,000 for the years thereafter. Short Workings of any year could be recouped out of royalty of next 2 years only. The production for five years was as follows:

- 1<sup>st</sup> Year – 2,000 Tonnes
- 2<sup>nd</sup> Year- 4,500 Tonnes
- 3<sup>rd</sup> Year- 6,000 Tonnes
- 4<sup>th</sup> Year- 9,000 Tonnes
- 5<sup>th</sup> Year- 12,000 Tonnes

**Prepare Analysis Table along with following ledger accounts in the books of Bihar Mining Co.**

- a) **Royalty Account** b) **Short Working Account** c) **Shukla Co. ltd. Account** **(20 marks)**

Q 4) a) Borosil Glass Ltd issued 1000 shares of Rs. 10 each at Rs. 12 each payable as under:-

Rs. 2.50 on Application

Rs. 4.50 on Allotment (including premium)

Rs. 2 on First call

Rs. 3 on Final call

Applications were received for 900 shares which were dully allotted. Allotment money was received in full. First and Final call money was also received in full except 200 shares. These shares were forfeited by the Directors.

**Pass necessary Journal Entries in the books of Borosil Glass Ltd.**

**(12 marks)**

Q 4) b) The following are the extract from the Draft Balance Sheet of Pruthvi Tiles Ltd. as on 31<sup>st</sup> March 2019.

Particulars	Amount (Rs)
Authorised Capital 2,00,000 equity shares of Rs. 10 each	20,00,000
Issued, called up and paid up capital: 1,60,000 Equity Shares of Rs. 10 each	16,00,000
Securities Premium	1,00,000
General Reserve	7,00,000
Capital Redemption Reserve	1,00,000
Profit and Loss Account	5,00,000

A resolution was passed declaring one bonus share for four shares held.

**Pass Journal entries in the books of Pruthvi ltd. to give effect to the resolution stated above**

**(8 marks)**

Q5) The following is the Balance Sheet of Jalebi Ltd. as on 31/03/2018

Particulars	Note No	31/03/2018
(I) Equity and Liabilities		
(1) Shareholders' Funds		
(a) Share Capital	1	9,00,000
(b) Reserves & Surplus	2	3,00,000
(2) Current Liabilities		3,00,000
<b>Total</b>		<b>15,00,000</b>
(I) Assets		
(1) Non-Current Assets		
(a) Tangible Assets	3	6,00,000
(b) Non- Current Investments		2,00,000
(2) Current Assets		
(a) Inventories		2,00,000
(b) Trade Receivables		2,00,000
(c) Cash & Cash Equivalents	4	3,00,000
<b>Total</b>		<b>15,00,000</b>

Notes forming part of Financial Statements

Note No.	Particulars	Amount(Rs)
1	<b>Share Capital</b> Issued and Subscribed Capital: - 5000, 13% Redeemable Preference Shares of Rs. 100 each - 50,000 Equity Shares of Rs. 10 each, Rs. 8 per share	5,00,000 4,00,000
	<b>Total</b>	<b>9,00,000</b>
2	Reserves & Surplus - Securities Premium - General Reserve - Profit & Loss A/c	98,000 90,000 1,12,000
	<b>Total</b>	<b>3,00,000</b>
3	Tangible Assets - Plant & Machinery - Furniture & Fixtures	4,00,000 2,00,000
	<b>Total</b>	<b>6,00,000</b>
4	Cash & Cash Equivalents - Cash at Bank - Cash in Hand	2,50,000 50,000
	<b>Total</b>	<b>3,00,000</b>

The Company decided:

- To convert the partly paid up equity shares into fully paid up on 1<sup>st</sup> April 2018, without requiring the shareholders to pay for the same.
- To redeem the preference shares on 30<sup>th</sup> April 2018 at a premium of 7.5% and for this purpose to issue 3,000 12% preference shares of Rs. 100 each at a premium of 10%, payable in full on application

The resolution was carried into effect. For the purpose of the above redemption on 29<sup>th</sup> April 2018 the company sold its Plant and Machinery costing Rs. 4,00,000 for Rs. 4,50,000 and Furniture & Fixtures costing Rs. 2,00,000 for Rs. 2,32,500 and all the Investments for Rs. 2,60,000. On 31<sup>st</sup> May 2018, all payments were made on redemption except to holders of 200 shares who could not be traced.

You are required to give necessary Journal Entries in the books of Jalebi Ltd. and also prepare Balance Sheet as per schedule 3. (20 marks)

Q6) Write short note on any four of the following:

(4 X 5 marks= 20 marks)

- Minimum Rent
- Difference between Hire Purchase System & Installment Purchase System
- Bonus Shares
- Forfeiture of Shares
- Repossession
- Conditions for Redemption of Preference Shares

Environmental Studies (old course)

DURATION: 1.30 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)** Write short note on **any four** of the following: (2X4=8)

- a) Abiotic component
- b) Solar energy
- c) Desertification
- d) Drought
- e) Renewable energy resources
- f) Timber Extraction

**Q.II)** Briefly answer **any four** of the following: (2X4=8)

- a) Grazing food chain
- b) Habitat loss
- c) Species diversity
- d) Food web
- e) Producer
- f) Product value of biodiversity

**Q.III.A)** Write a note on scope of environmental studies. (6)

OR

X) State and explain components of environmental studies. (6)

**Q.IV.A)** State and explain dam benefits and environmental issues. (6)

OR

X) Explain any two renewable energy sources and its advantages. (6)

**Q.V.A)** Write a note on grassland ecosystem. (6)

OR

X) Write in detail any two threats to biodiversity. (6)

**Q.VI.A)** Write a note on three levels of biodiversity. (6)

OR

X) Explain in detail In-Situ conservation of biodiversity. (6)

Vidya Vikas Mandal's  
Shree Damodar College of Commerce & Economics, Margao Goa  
F.Y. B.Com Semester I, Supplementary Examination May/June 2019  
Sub: General Management (old course)

**Duration: 2 Hours**

**Max Mks: 80**

**INSTRUCTIONS:** 1) *All questions are compulsory. However, internal choice is available.*

2) *Answer Q No 1 and 2 in not less than 100 words each.*

3) *Answer Q No 3, 4, 5, and 6 in not less than 400 words each.*

- Q1) Write short notes on (any 4): (16)
- a) Importance of Management
  - b) Marketing Management
  - c) Japanese style of management
  - d) Quantitative Approach
  - e) Bureaucratic Theory
  - f) Production Management
- Q 2) Write short notes on: (any 4) (16)
- a) Advantages of effective decision making
  - b) Limitations of rational decision making
  - c) Rationality in decision making
  - d) Supply Chain Management
  - e) Event Management
  - f) Disaster management
- Q 3 A) Highlight the features of Management (12)  
OR
- Q 3 X). Distinguish between Management and Administration
- Q 4 A) Explain the Contingency and Systems Approach to management (12)  
OR
- Q4 X). Compare the European and American styles of management.
- Q 5 A) Describe various steps involved in the decision making process. (12)  
OR
- Q 5 X) State and explain the difficulties in effective decision making and suggest guidelines to make them effective decisions.
- Q 6 A) Explain the causes of stress to an employee in an organization. (12)  
OR
- Q 6 X) Explain the features of logistic Management.

Vidya Vikas Mandal's  
Shree Damodar College of Commerce & Economics Margao-Goa  
F.Y.B.Com Semester- II, Supplementary Examination, May/June 2019  
Managerial Economics (Old Course)

**Duration: 2 hours**

**Max. Marks: 80 marks**

**Instructions:** *Figures to the right indicate maximum marks.*

*Start each question on a fresh page*

*All questions are compulsory*

- Q1.** Write short notes on (Any 4) (16)
- Features of perfect competition.
  - Revenue curves of a firm under monopolistic competition.
  - Administered prices.
  - Market penetration price.
  - Non-collusive oligopoly.
  - Meaning of price discrimination.
- Q2.** Write short notes on (Any 4) (16)
- Accounting profit and economic profit.
  - Any four factors influencing investment decisions.
  - Accounting rate of return method of profit evaluation.
  - Risk and uncertainty.
  - Cost of capital.
  - Calculate the break even quantity of output when the total fixed cost = Rs.18,000/-,  
Selling price is Rs.12 and AVC = Rs.6.
- Q3.** A) Explain the equilibrium of a firm under monopoly. (12)
- OR**
- B). List the features of monopolistic competition and explain the short run equilibrium of a firm under perfect competition. (12)
- Q4.** A) Explain the marginal cost pricing and full cost pricing and list their merits and demerits. (12)
- OR**
- B) Explain the general considerations and objectives of pricing policy. (12)
- Q5.** A) Explain the break even point with the help of a break even chart. (12)
- OR**
- B) What are the various uses and limitations of break even analysis. (12)

**P.T.O**

Q6.A) Explain briefly

(6x2=12)

- i) Net present value method of project evaluation.
- ii) Pay back method of project evaluation.

**OR**

B) Explain the sources of business risk and outline the steps involved in the analysis of MSKY decisions. (12)

Vidya Vikas Mandal's  
Shree Damodar College of Commerce & Economics, Margao-Goa  
F.Y.B.Com - Semester I, Supplementary Examination, May/June 2019  
Foundation Course – Marketing (Old Course)

Duration: 2hrs

Max. Marks: 80

*Instructions: 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. Features of Marketing.
  - b. Sales Promotion.
  - c. Features of marketing environment.
  - d. Geographic Segmentation.
  - e. Factors influencing purchase decisions.
  - f. Selling Concept.
02. Write short notes: **(any 4)** (16 Marks)
- a. Objectives of Product planning.
  - b. Need of Marketing
  - c. Purpose of market segmentation.
  - d. Test marketing
  - e. Cognitive Dissonance
  - f. Maslow's Theory of motivation.
03. A) Explain the importance of marketing to the various stakeholders. (12 Marks)  
**OR**  
X) Explain the Functions of Marketing Management. (12 Marks)
04. A) Explain the factors influencing the Marketing Environment. (12 Marks)  
**OR**  
X) Explain the advantages of Market Segmentation. (12 Marks)
05. A) Explain the various economic factors determining consumer behaviour. (12 Marks)  
**OR**  
X) Explain the steps in Organizational buying process. (12 Marks)
06. A) Elaborate on the various types of goods. (12 Marks)  
**OR**  
X) Explain the Reasons for new Product development. (12 Marks)
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