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**B.Com SEM VI**  
**16-17**  
**Question Papers**

B.Com. (Semester – VI) Examination, April 2017  
HUMAN RESOURCE MANAGEMENT (New)

Duration : 2 Hours

Total Marks : 80

- Instructions:** i) **All questions are compulsory, however internal choice is available.**  
ii) **Answer sub-question in Q.1 and Q.2 in not more than 100 words each.**  
iii) **Answer Q. No. 3 to 6 in not more than 400 words each**  
iv) **Figures to the right indicate marks.**

1. Write short notes on the following (**any four**) : (4×4=16)
  - a) Job Rotation as a method of Job Design.
  - b) Internal sources of Recruitment.
  - c) Taylor's differential piece rate plan.
  - d) Limitations of Profit Sharing.
  - e) Suggestion Schemes.
  - f) Concept of Labour Welfare.
  
2. Write in brief on the following (**any four**) : (4×4=16)
  - a) Suggestions for healthy growth of Trade Unions.
  - b) Effects of Absenteeism on Employees.
  - c) Concept of Employee branding.
  - d) Managerial Roles in Innovation.
  - e) Concept of Learning Organisations.
  - f) Changing role of HRM.
  
3. a) What is Human Resource Planning ? Explain its importance. 12  

OR

 b) Explain the methods of data collection for Job Analysis. 12
  
4. a) Explain the different sources of External Recruitment. 12  

OR

 b) What is Time Wage System ? Explain its merits. 12
  
5. a) State and explain the barriers to Employee Empowerment. 12  

OR

 b) Explain the activities of agencies which are actively involved in providing labour welfare. 12
  
6. a) Suggest measures to minimize labour turnover in the organisations. 12  

OR

 b) Explain the concept of innovation and justify the need for innovation. 12



SSK – 04

**B.Com. (Semester – VI) Examination, April 2017**  
**ENTREPRENEURSHIP DEVELOPMENT – II**  
**(New Course)**

Duration : 2 Hours

Max. Marks : 80

- Instructions :** 1) **All questions are compulsory, however internal choice is available.**  
2) **Answers to sub-questions 1 and question 2 to be answered in not more than 100 words each.**  
3) **Answer questions Q.3 to Q. 6 each to be answered in not more than 400 words each.**  
4) **Paper carries maximum of 80 marks.**

1. Write short notes on **any four** of the following : (4×4=16)
- Micro Small Medium Enterprises Act.
  - Concept of recruitment selection and training of staff.
  - Four sources of fixed capital.
  - Four factors affecting choice of channels of distribution.
  - Role of State Financial Corporation.
  - Need for incentives for entrepreneurs.
2. Write short notes on **any four** of the following : (4×4=16)
- Need for inventory control.
  - Functions of District Industries Centre.
  - Functions of Goa Handicraft Rural and Small Scale Industries Development Corporation.
  - Chief Ministers Rozgar Yojana.
  - Remedial measures to overcome industrial sickness.
  - Social responsibilities of entrepreneurs towards shareholders.
3. a) Explain the various forms of ownership. Which are the factors to be considered for selection of form of ownership ? 12

OR

- b) Explain provisional registration procedure and its importance for SSI units. 12

P.T.O.

SSK - 04

4. a) What is marketing management ? Explain the marketing problems faced by SSI and suggest suitable remedial measures to overcome them.

OR

- b) Explain the concept of production, material and purchasing management as functional areas of management.

5. a) Explain the role and functions of Small Industries Development Bank of India and District Rural and Development Agency in India.

OR

- b) Describe briefly the incentives and subsidies offered by State Government of India.

6. a) What is industrial sickness ? Explain the various causes and consequences of industrial sickness.

OR

- b) What are the social responsibilities of an entrepreneur towards suppliers and competitors ?



SSK – 02

**B.Com. (Semester – VI) (New Course) Examination, April 2017**  
**ISSUES OF INDIAN ECONOMY**

Duration : 2 Hours

Total Marks : 80

- Instructions :**
- i) **All** questions are **compulsory**, however **internal** choice is available.
  - ii) Answer sub-questions in Question 1 and Question 2 in **not more than 100 words each**.
  - iii) Answer questions Question 3 to Question 6 **each** in **not more than 400 words**.
  - iv) Figures to the **right** indicate maximum marks assigned to the question.
  - v) Start **each** question on a **fresh** page.
  - vi) Paper carries maximum of **80** marks.

1. Answer **any four** of the following in approximately **100 words each** : (4×4=16)
- i) Comment on Infant Mortality Rate in India.
  - ii) Write a note on the sex composition of population in India.
  - iii) Describe the role of agriculture in economic growth and development.
  - iv) Explain any two measures to improve Agricultural Marketing in India.
  - v) Write a note on Food Security in India.
  - vi) State and explain any two objectives of the Regional Rural Banks.
2. Answer **any four** of the following in approximately **100 words each** : (4×4=16)
- i) Explain two points of the contribution of Indian Industries to the economy.
  - ii) Explain any two challenges of the MSME's in India.
  - iii) Present two points on the composition of the Indian Industrial Sector.
  - iv) Write a short note on Water Transport in India.
  - v) Comment on Health Services in India.
  - vi) Explain in two points India's changing structure of exports.

P.T.O.



3. A) Explain Human Development Index, its components and HDI for various states in India.

12

OR

B) Comment on Unemployment, Inflation, Income, Distribution and Poverty as features of the Indian Economy.

12

4. A) Explain the challenges faced by the Agriculture sector in India.

12

OR

B) Present a case for the need for Agricultural Finance in India.

12

5. A) Give a brief evaluation of the Industrial Sector in India.

12

OR

B) State the meaning and importance of Micro, Small and Medium Enterprises in India.

12

6. A) Discuss the composition and place of service sector in India.

12

OR

B) Discuss the direction and composition of India's Exports.

12

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B.Com. (Semester – VI) (New Course) Examination, April 2017  
**COST AND MANAGEMENT ACCOUNTING (Major – 1)**  
**Income Tax**

Duration : 2 Hours

Max. Marks : 80

- Instructions :** 1) Q. 1 is compulsory.  
 2) Answer **any three** questions from Question No. 2 to Question No. 6.  
 3) Figures to the **right** indicate **maximum** marks.

1. Answer **any four** from the following :

(4×5=20)

- a) Mr. Subhash has a hotel business which he started on 1<sup>st</sup> January 2015. On 1<sup>st</sup> January 2016 he also started another business of general stores, close to the hotel. Determine the relevant previous year for the two types of businesses i.e. hotel and general stores respectively, for the Assessment Year 2016 – 17.
- b) Mr. Kedar retires on 4<sup>th</sup> November 2015, after serving Green Goa Pvt. Ltd. for 17 years and 4 months. He is not covered by The Payment of Gratuity Act, 1972. At the time of retirement his average salary for the last 10 months preceding the month of retirement was Rs. 52,000. On his retirement he received Rs. 6,00,000 as gratuity. Compute the amount of gratuity exempt from tax.
- c) Briefly explain the 'Scope of Total Income' u/s 5 of the Income Tax Act, 1961.
- d) From the following figures you are required to calculate the depreciation admissible to an individual carrying on business, for the Assessment Year 2016 – 17.

Particulars	Plant and Machinery	Building
	Rs.	Rs.
WDV at the beginning of the year	2,50,000	10,00,000
Additions during the year (31-12-2015)	2,80,000	Nil
Sales during the year	2,00,000	2,00,000
Rate of depreciation	15 %	10 %

- e) Miss Komal is in Government service and she received Rs. 15,000 per month as basic salary and Rs. 4,000 per month as entertainment allowance. She actually spent Rs. 2,000 p.m. towards entertainment expenses. Compute the taxable entertainment allowance for Assessment Year 2016 – 17.

P.T.O.



(4x5=20)

4. Write short notes on the following :
- Determination of residential status of an individual assessee.
  - Exemption available for leave travel concession u/s 10(5).
  - Taxable Perquisites.
  - The term 'person' as defined u/s 2(31).
5. Answer the following questions :
- Explain "Let Out House Property" and "Deemed to be Let Out House Property".
  - Briefly explain the amounts not deductible u/s 58 while calculating Income From Other Sources.
  - Mention in brief any five items which are exempt u/s 10.
  - Explain the deduction available u/s 80U.
6. Answer the following questions :
- Briefly explain the term 'Assessment Year' with an example.
  - Explain the provision of unrealised rent u/s 25A.
  - Write any five incomes considered while computing income from other sources.
  - Who is entitled to claim the deduction u/s 80CCC ? Explain the provision of this section.

(4x5=20)

(4x5=20)



B.Com. (Semester - VI) Examination, April 2017  
Major - 3 : COST AND MANAGEMENT ACCOUNTING  
Cost and Management Audit (New Course)

Duration : 2 Hours

Total Marks : 80

- Instructions :**
- 1) All questions are compulsory.
  - 2) Answer sub-questions in Q. No. 1 and Q. No. 2 in not more than 100 words each.
  - 3) Answer Q. No. 3 to Q. No. 6 in not more than 400 words each.
  - 4) Figures to the right indicate maximum marks allotted to questions/sub-questions.

1. Answer any four of the following : 16
  - a) Inventory control.
  - b) Statistical sampling.
  - c) Accounting for depreciation.
  - d) Qualified opinion.
  - e) Production paragraph of the cost audit report.
  - f) Notes to the report.
  
2. Answer any four of the following : 16
  - a) Unqualified report.
  - b) Cost audit as an aid to management.
  - c) Appraisal of planning function.
  - d) Qualities of management auditor.
  - e) Organizational need for management audit.
  - f) Social cost benefit analysis.

3. a) What is capacity utilization? State the factors to be considered for the evaluation of capacity utilization. 12

OR

b) Define internal control system. Explain in detail internal check and internal audit. 12

4. a) Enumerate the points to be considered for accounting for consumables and research and development expenditure. 12

OR

b) Explain the end use of cost audit report. 12

5. a) Distinguish between management audit and cost audit. 12

OR

b) What is corporate image? State the factors to be reviewed for the evaluation of corporate image. 12

6. a) Explain the cost auditor's observation and conclusion in the cost audit report. 8

b) Enumerate the points to be considered for the audit of process of management. 4

OR

x) State the special penal provisions applicable to the cost auditor. 8

y) Explain in brief the appraisal of control function. 4

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**B.Com. (Semester - VI) Examination, October/November 2017**  
**Major - 2 : COST AND MANAGEMENT ACCOUNTING**  
**Techniques of Costing - II (New Course)**

Duration : 2 Hours

Total Marks : 80

- Instructions :**
- 1) Question No. 1 is **compulsory**.
  - 2) Answer **any 3** questions from Q. No. 2 to Q. No. 6.
  - 3) Give working notes **wherever** necessary.
  - 4) **All** questions carry **equal** marks.
  - 5) Figures to the **right** indicate marks allotted.

1. The following particulars are collected from the records of 'Sunlight Company' Ltd. for the year 2016 :

	Rs.	Rs.
Sales 15000 units at Rs. 75 per unit		11,25,000
Direct material consumed	4,50,000	
Direct labour charges	2,25,000	
Variable overheads	1,12,500	
Fixed overheads	<u>1,12,500</u>	<u>9,00,000</u>
Net profit		2,25,000

Calculate :

- a) Break even point in units and sales value and P/v ratio.
  - b) Number of units required to sales to earn a profit of Rs. 90,000
  - c) Sales needed to earn a profit of 10% on sale
  - d) Extra units which should be sold to obtained the present profit if it is proposed to reduce the selling price by 15%
  - e) Selling price to be fixed to bring down its Break Even Point to 3000 units under present condition.
  - f) Margin of safety at a profit of Rs. 1,20,000.
2. The data is collected from records of Sanjay Enterprises. The following is the standard materials requirement to produce 100 units a product XEE :
- Material - X 60 Kgs at Rs. 50 per Kg  
 Material - Y 40 Kgs at Rs. 70 per Kg

20

P.T.O.

During the month of April 1000 units of a product were actually produced and actual consumption of materials was as follows :

Material – X 620 Kgs at Rs. 57.50 per Kg

Material – Y 420 Kgs at Rs. 65 per Kg

Calculate :

- i) Material cost variance
- ii) Material price variance
- iii) Material usage variance
- iv) Material mix variance
- v) Material yield variance.

3. The following particulars are taken from the records of Mahamaya Company Ltd. engaged in manufacturing two products, A and B, from certain material :

Particulars	Product – A	Product – B
	Per Unit (Rs.)	Per Unit (Rs.)
Selling price	4,000	10,000
Direct material @ Rs. 50 per Kg	1,250	2,500
Direct wages @ Rs. 30 per hour	1,500	3,000
Variable overheads	250	1,000

Total fixed overheads are Rs. 25,00,000.

- a) Comment on the profitability of each product (both use the same raw material and labour time).

When :

- a) Total sales potential in units is limited.
  - b) Total sales potential in sales value is limited.
  - c) Raw materials are in short supply.
  - d) Labour hours are limited.
- b) Assuming direct labour hours as the key factor and total availability of labour hours is only 120000 hours, and maximum sales potentials of each product being 1000 units, find out the product mix which will yield the maximum profit. Also determine the profit from the selected sales mix.

4. A) A group of 10 skilled and 20 unskilled workers was expected to produce 400 units of a product in an 8 hours day. The standard hourly wage rate was fixed at Rs. 25 and Rs. 15 respectively. Actually, a group of 15 skilled and 10 unskilled workers was deployed and paid for 8 hours day at an hourly wage rate of Rs. 22 and Rs. 18 respectively. Two hours were wasted for the entire group due to power failure and only 300 units of a product were produced.

Calculate :

- Labour cost variance
- Labour rate variance
- Total labour efficiency variance
- Idle time variance.

- B) The budgeted and actual sales for a period in respect of three products are given below :

10

**Budget sales figure :**

Product	Budgeted sale (in units)	Budgeted selling price per unit
X	2000	Rs. 5
Y	1500	Rs. 10
Z	1000	Rs. 15

**Actual sales figures :**

Product	Actual sale (in units)	Actual selling price per unit
X	2400	Rs. 6
Y	1400	Rs. 9
Z	1200	Rs. 14

Calculate :

- Sales value variance
- Sales volume variance
- Sales price variance
- Sales mix variance.

10

5. A) "Reporting is an essential means for cost control". In this context explain objectives and forms of managerial reporting.

10

- B) Explain the concept of responsibility accounting. State its benefits and discuss the major difficulties encountered in introducing system of responsibility accounting.

10



(4x5=20)

6. Write short note on **any four** of the following :
- a) Profit planning and marginal costing
  - b) Objectives of Transfer Pricing
  - c) Ways for improving margin of safety
  - d) Types of overhead variances
  - e) Causes for labour efficiency variance
  - f) Essentials of good report.
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