

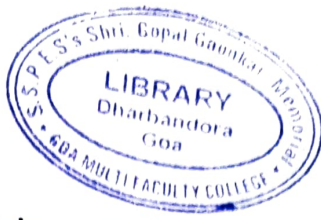
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B.Com SEM VI 17-18 Question Papers



2018



T4Bcom sem VI
2018

SK - 01

B.Com. (Semester - VI) Examination, April 2018
HUMAN RESOURCE MANAGEMENT (New)

Duration : 2 Hours

Total Marks : 80

- Instructions :** i) *All questions are compulsory, however internal choice is available.*
ii) *Answer sub-questions in Q. No. 1 and Q. No. 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. Answer in brief the following questions (**any four**) : 16
- a) Explain the concept of placement.
 - b) Mention any four benefits in outsourcing.
 - c) Write a note on Halsey Premium Plan.
 - d) State any four points of limitations of co-partnership.
 - e) Explain the objectives of workers participation in management.
 - f) Explain the non-statutory welfare measures.
2. Write short notes on the following (**any four**) : 16
- a) Causes of Labour Turnover (any four).
 - b) Functions of Trade Unions.
 - c) Changing role of HRM.
 - d) Concept of Learning Organizations.
 - e) Concept of Employee Branding.
 - f) Innovation culture.
3. a) Explain in detail the barriers to human resource planning. 12

OR

- b) Explain the various methods of job design. 12

P.T.O.

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4. a) What is recruitment ? Explain the internal sources of recruitment. 12

OR

b) What are the different forms of workers participation in management ? 12

5. a) Explain the various conditions necessary for employee empowerment. 12

OR

b) What are the challenges faced by Trade Unions in the light of Globalisation ? 12

6. a) Explain the effects of labour absenteeism on employer and employee s. 12

OR

b) Define innovation. Explain the need for innovation. 12

VK – 01

B.Com. (Semester – VI) (Repeat) Examination, October/November 2018
HUMAN RESOURCE MANAGEMENT

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) : 16
- Meaning of selection.
 - Concept of Job Analysis.
 - Rowan Plan.
 - Objectives of workers participation in management.
 - Profit sharing scheme.
 - Statutory welfare facilities.
2. Write in brief on the following (any four) : 16
- Causes of labour absenteeism.
 - Suggestions for healthy growth of Trade unions.
 - Concept of learning organisations.
 - Employee branding.
 - Concept of Innovation.
 - Business process Re-Engineering.
3. a) Explain in detail Human Resource Planning Process. 12
- OR
- b) What are the various factors affecting Job Design ? 12



P.T.O.



VK – 01

B.Com. (Semester – VI) (Repeat) Examination, October/November 2018
HUMAN RESOURCE MANAGEMENT

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**.

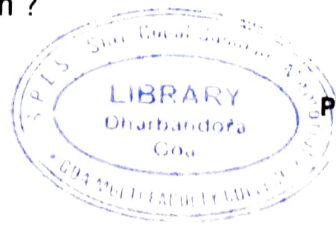
iii) Answer Q.No. 3 to 6 in **not more than 400 words each**.

iv) Figures to the **right** indicate marks.

1. Write short notes on the following (any four) : 16
- a) Meaning of selection.
 - b) Concept of Job Analysis.
 - c) Rowan Plan.
 - d) Objectives of workers participation in management.
 - e) Profit sharing scheme.
 - f) Statutory welfare facilities.
2. Write in brief on the following (any four) : 16
- a) Causes of labour absenteeism.
 - b) Suggestions for healthy growth of Trade unions.
 - c) Concept of learning organisations.
 - d) Employee branding.
 - e) Concept of Innovation.
 - f) Business process Re-Engineering.
3. a) Explain in detail Human Resource Planning Process. 12

OR

- b) What are the various factors affecting Job Design ? 12



P.T.O.

VK – 01



4. a) State the benefits of Business Process Outsourcing. 12
OR
b) Explain the merits and demerits of piece wage system. 12
5. a) What are the various forms of Employee Empowerment ? 12
OR
b) Critically analyse the major weaknesses of Indian Trade Unions. 12
6. a) What is Labour Turnover ? Explain the causes of Labour Turnover. 12
OR
b) Explain the changing Environment of HRM. 12
-

VK - 04

B.Com. (Semester - VI) (Repeat) Examination, Oct./Nov. 2018
ENTREPRENEURSHIP DEVELOPMENT - II

Duration : 2 Hours

Total Marks : 80

- Instructions :**
- 1) **All questions are compulsory, however internal choice is available.**
 - 2) **Answer sub-question in Question No.1 and Question No. 2 in not more than 100 words each.**
 - 3) **Answer Question No.3 to Question No. 6, each in not more than 400 words.**
 - 4) **Figures to the right indicate maximum marks allotted to the question/sub-question.**
 - 5) **Paper carries maximum of 80 marks.**

1. Write short notes on **any four** of the following :

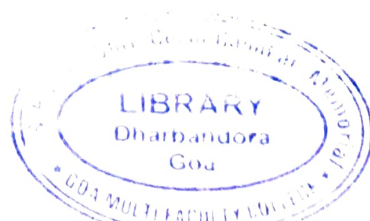
(4×4=16)

- i) Importance of inventory management.
- ii) Four factors influencing choice of location of business unit.
- iii) Role of Goa Chamber of Commerce and Industry (GCCCI).
- iv) Four sources of Fixed Capital.
- v) Marketing problems faced by small scale industry.
- vi) External sources of recruitment.

2. Write short notes on **any four** of the following :

(4×4=16)

- i) Horticulture Kiosk Scheme.
- ii) Functions of District Industries Centre (DIC).
- iii) Prime Ministers Rojgar Yojana Scheme (PMRY).
- iv) Remedial Measures to overcome Industrial Sickness.
- v) Need for incentives and subsidies to entrepreneurs.
- vi) Social responsibility of entrepreneur towards employees.



P.T.O.



3. a) State and explain briefly the procedure to set up a small scale industrial unit. 12
- OR
- b) Explain the factors to be considered for selection of form ownership. 12
4. a) Explain in detail the various factors influencing choice of technology. 12
- OR
- b) Explain the role and functions of Goa Handicraft Rural and Small Scale Industrial Development Corporation (GHRSSIDC). 12
5. a) Explain role and functions of Micro Small Medium Enterprise Development Institute (MSMEDI). 12
- OR
- b) Describe any six incentives and subsidies offered by Government of Goa to entrepreneurs. 12
6. a) What is Industrial sickness ? What are the various causes of Industrial Sickness ? 12
- OR
- b) What are the arguments for and against social responsibility ? 12

B.Com. (Semester – VI) (New Course) Examination, April 2018
ISSUES OF INDIAN ECONOMY

Duration : 2 Hours

Total Marks : 80

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

1. Answer **any four** of the following questions in brief : (4×4=16)
- Explain the trends in the Sectoral contribution to National Income.
 - Write a brief note on Infant Mortality and Literacy Rates in India.
 - What are the indices used to calculate the Human Development Index ?
 - What is the role of the Regional Rural Banks with respect to rural credit ?
 - Explain any four challenges experienced by the Primary sector in India.
 - Write a brief note on 'Food Security in India'.
2. Answer **any four** of the following questions in brief : (4×4=16)
- Explain any four problems experienced by MSMEs in India.
 - Explain the classification of industries under the Industrial Policy Resolution of 1956.
 - List out any four achievements of the industrial sector in India.
 - Write an explanatory note on 'Health Care Services in India'.
 - Write a brief note on the composition of India's imports.
 - List out any four problems associated with the service sector.
3. a) Write notes on the following : 12
- Demographic dividend in India.
 - Inequalities in Income distribution in India.

OR

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12

b) Write notes on the following :

- 1) Measures of Unemployment used by the NSSO.
- 2) Poverty in India.

4. a) Explain the significance of the primary sector in the growth and development of the Indian economy.

12

OR

b) Explain any three defects of agricultural marketing and throw light on any three measures implemented to solve the marketing problems experienced by farmers in India.

12

5. a) What are the essential features of the Industrial Policy Resolution of 1991 ?

12

OR

b) What are the challenges facing the industrial sector in India ?

12

6. a) Write a note on the contribution made by the services sector to the development process in India.

12

OR

b) Write a note on the following sub-sectors of the services sector :

12

- 1) Education
 - 2) Financial Services.
-



SK – 04

B.Com. (Semester – VI) Examination, April 2018
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 3 to 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)
- a) Functions of commercial banks.
 - b) Classification of SSI based on investment in plant and machinery.
 - c) Seed capital assistance scheme.
 - d) Four factors to be considered in selecting a suitable form of ownership.
 - e) Importance of purchasing.
 - f) Four sources of working capital.
2. Write short notes on **any four** of the following : (4×4=16)
- a) Factors governing capital structure.
 - b) Functions of District Rural and Development Agency (DRDA).
 - c) Symptoms of industrial sickness.
 - d) Prime Ministers Rozgar Yojana (PMRY).
 - e) Functions of Small Industries Development Organisation (SIDO).
 - f) Social responsibilities of entrepreneurs towards customers.
3. a) Explain the permanent and provisional registration procedure and its importance for SSI units. 12

OR

- b) Explain the various forms of ownership for setting up a small scale unit. 12

P.T.O.



SK – 04

4. a) Explain the factors affecting choice of channels of distribution. 12
- OR
- b) Explain the need and importance of inventory control as a functional area of management. 12
5. a) Explain the functions of Micro Small and Medium Enterprises Development Institute and National Small Industries Corporation in India. 12
- OR
- b) Describe briefly the incentives and subsidies offered by Government of Goa to promote entrepreneurship. 12
6. a) What is industrial sickness ? Explain the consequences of industrial sickness. 12
- OR
- b) What are the social responsibilities of an entrepreneur towards society and Government ? 12
-



B.Com. (Semester VI) Examination, April 2018
COST AND MANAGEMENT ACCOUNTING (Major – 1) (New Course)
Income Tax

Duration : 2 Hours

Max. Marks : 80

Instructions : 1) Q. no. 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) Anil has a flower shop business which he started on 25th February 2016. On 31st December 2016, he started yet another business of a stationery shop. Determine the relevant previous years for the two types of businesses i.e. flower vendor and stationery shop respectively, for the assessment year 2017-18.
- b) Samaa, who is a resident of Mumbai, receives house rent allowance from her employer Rs. 7,000 per month. She pays rent Rs. 5,500 per month and she receives a monthly salary of Rs. 23,000. Calculate the house rent allowance exempt u/s 10 (13A) and taxable amount of HRA.
- c) Shambhavi retires on 16th May 2016, after serving Goa Carbon Pvt. Ltd. for 19 years and 3 months. She is not covered by The Payment of Gratuity Act, 1972. Her average monthly salary for the last 10 months prior to the month of retirement was Rs. 48,000. On her retirement, she received Rs. 5,00,000 as gratuity. Compute the amount of gratuity exempt and taxable.
- d) Briefly explain the 'Gross Total Income' under The Income Tax Act, 1961.
- e) From the following figures, calculate the amount of depreciation admissible to an individual carrying on business, for the assessment year 2017-18.

Particulars	Computers	Plant and Machinery
	Rs.	Rs.
WDV at 1 st April, 2016	3,75,000	10,00,000
Additions during the year	1,80,000	Nil
	(on 30-11-16)	
Sales during the year	1,75,000	1,40,000
Rate of depreciation	15%	10%

P.T.O.

2. A) Given below are the particulars of the income from salaries of Geeta, who is working in a Government Department at Vasco, for the year ended 31st March 2017.

10

- I) Basic salary Rs. 90,000 per month.
- II) Dearness allowance p.m. – 10% of basic.
- III) Entertainment allowance received Rs. 2,500 p.m.
- IV) Transport allowance received Rs. 22,000.
- V) Remuneration from her Department for being co-ordinator of the workshop carried out for colleagues Rs. 6,000.
- VI) Basic salary of half month, taken as advance.
- VII) Provision of rent free accommodation. Perquisite value Rs. 35,000.
- VIII) She was given Rs. 5,000, cash prize for being the best member of a social club in Vasco.

Compute the Income from Salaries of Geeta for the assessment year 2017-18.

- B) Avtar is the owner of Magic Biscuit Industries. The Profit and Loss A/c of which is provided below for the year ended 31st March 2017.

10

Particulars	Rs.	Particulars	Rs.
To Printing and stationery	15,000	By Gross profit b/d	4,54,700
To Staff salary and wages	71,000	By Winnings from lotteries	20,000
To Travelling expenses	24,500	By Rent from house property	30,000
To Rent paid	32,000		
To Reserve for doubtful debts	5,000		
To Depreciation on machinery	9,000		
To Advertisement	7,000		
To LIC premium :			
Staff (accident)	9,000		
Wife	<u>4,000</u>		
	13,000		
To Income tax paid	4,500		
To Donations	3,000		
To Net profit c/d	3,20,700		
	5,04,700		5,04,700

The following additional information has been provided :

- I) Rent paid to wife to the extent of Rs. 12,000 was found to be unreasonable, according to the Assessing Officer.
 - II) Advertisement includes Rs. 4,000 for that in the souvenir of a political party.
 - III) Depreciation allowable on machinery, as per Income Tax Rules Rs. 7,000.
- Compute the Income from Business of Avtar for the assessment year 2017-18.

3. Mrs. Jyotsna, aged 59 years, was working as a music teacher in a Government College, where she worked till 31st December 2016. She received the following emoluments till that date :

20

- I) Basic salary Rs. 47,000 per month.
- II) Transport allowance Rs. 2,000 per month.
- III) Profession tax paid for by employer on her behalf Rs. 2,500.
- IV) Arrears of last year's salary received Rs. 45,000,
- V) Children's Education allowance 1,500 per month for 1 child.

Immediately after retiring, she started her own Music Training Centre as on 1st January 2017 for which The Receipts and Payments Account of the 3 months ended 31-3-17 was as follows :

Receipts	Rs.	Payments	Rs.
To Opening balance		By Rent of Music Centre	6,000
Bank	90,000	By Electricity expenses	2,300
To Fees for music classes	65,000	By Salary to staff	12,000
To Gifts from students	8,000	By Investments :	
To Dance class fees	44,000	Public Provident Fund	24,000
To Fees for instrumental training	36,000	LIC premium (Husband)	12,000
		By Purchase of musical instruments	60,000
		By Mediclaim (self)	12,600
		By Expenses of training workshop	28,000
		By Bank balance c/d	86,100
	2,43,000		2,43,000

The expense of training workshop was paid by her to the resource person in cash. Compute the Total Taxable Income of Jyotsna for the assessment year 2017-18.



4. Write short notes on the following : (4×5=20)
- a) Determination of residential status of an individual assessee.
 - b) Exemption available for leave travel concession u/s 10(5).
 - c) Taxable perquisites.
 - d) The term 'person' as defined u/s 2(31).
5. Answer the following questions : (4×5=20)
- a) Explain the provision of set off of loss from self occupied house property.
 - b) Briefly explain any five incomes falling under "Income From Other Sources".
 - c) Write in brief any two items of income exempt u/s 10.
 - d) Explain the deduction available u/s 80 CCB.
6. Answer the following questions : (4×5=20)
- a) Briefly explain the term 'Assessment Year' with an example.
 - b) What do you mean by "Annual value of house property" ?
 - c) Explain the deduction on account of family pension u/s 57.
 - d) Explain the deduction available u/s 80E.
-

B.Com. (Semester - VI) Examination, April 2018
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.

1. The following figures relate to a company manufacturing a varied range of products :

Year ended	Total sales (₹)	Total cost (₹)
31-12-2016	22,23,000	19,83,600
31-12-2017	24,51,000	21,43,200

Assuming stability in prices with variable cost carefully controlled to reflect predetermined relationship with unvarying figure for fixed cost, calculate

- The P/v ratio
 - Fixed cost
 - BEP
 - Margin of safety for both years
 - Sales to earn a desired profit of ₹ 3,83,000. 20
2. The standard material cost for a normal mix of one tonne of chemical 'X' is based on :

Chemical	A	B	C
Usage (kg)	240	400	640
Price per kg (₹)	6	12	10

During the month 6.25 tonnes of X were produced from :

Chemical	A	B	C
Consumption (tonnes)	1.6	2.4	4.5
Cost(₹)	11,200	30,000	47,250

Calculate all material variances.

20
P.T.O.



3. A company running an orchard, with an adequate supply of labour, presents the following data and request you to advice about the area to be allotted for the cultivation of various types of fruits which would result in maximisation of profits. The company contemplates growing apples, lemons oranges and peaches.

	Apples	Lemons	Oranges	Peaches
Selling price per box in (₹)	15	15	30	45
Season's yield in boxes per acre	500	150	100	200
Cost :	₹	₹	₹	₹
Material per acre	270	105	90	150
Labour : Growing per acre	300	225	150	195
Picking and packing per box	1.5	1.5	3	4.5
Transport per box	3	3	1.5	4.5

The fixed cost in each season would be :

	₹
Cultivating	56,000
Picking	42,000
Transport	10,000
Administration	84,000
Land revenue	18,000

The following limitations are also placed before you :

- The area available is 450 acres, but out of these 300 acres are suitable for growing only oranges and lemons. The balance 150 acres is suitable for growing any of the four fruits viz, apples, lemons, oranges and peaches.
- The marketing strategy of the company requires the compulsory production of all four types of fruits in a season and the minimum quantity of any one type to be 18000 boxes.

Calculate the total profit that would accrue, if your advice is accepted.

4. a) The following particulars are available in respect of the working of a company for a particular period :

Product	Budgeted sales			Actual sales		
	Quantity (units)	Price (Rs.)	Amount (Rs.)	Quantity (units)	Price (Rs.)	Amount (Rs.)
A	1000	2	2,000	1800	2.50	4,500
B	3000	3	9,000	4200	2.75	11,550
	4000		11,000	6000		16,050

You are required to calculate :

- Total sales price variance
 - Total sales volume variance
 - Sales mix variance and
 - Sales quantity variance.
- b) You are given the following information relating to the labour cost of a manufacturing concern.

10

Standard

Number in standard Gang : Skilled 40 Unskilled 20
 Standard wage rate per hour : Rs. 180 Rs. 160
 Standard output per Gang hour : 100 units

Actuals

Number in actual Gang : Skilled 32 Unskilled 35
 Actual wage rate per hour : Rs. 200 Rs. 100
 Actual Gang hours paid for : 60
 Actual output : 4800 units
 Abnormal idle time : 1 Gang hour

Compute the following labour variance

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

10



5. a) What is transfer pricing ? Discuss the various approaches to transfer pricing. 10
- b) What is management reporting ? Explain the general principles of reporting. 10
6. Write short notes on the following **(any four)** : 20
- a) Responsibility accounting
 - b) Advantages of standard costing
 - c) Overhead variances
 - d) Types of reports
 - e) Uses of P/v ratio
 - f) Reasons for labour efficiency variance.
-



SK

B.Com. (Semester – VI) Examination, April 2018
Major-3 : COST AND MANAGEMENT ACCOUNTING
Cost and Management Audit (New Course)

Duration : 2 Hours

Total Marks : 100

- 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 **more than 400 words each**.
 - 4) Figures to the **right** indicate maximum marks allotted questions/sub-questions.

1. Answer **any four** of the following :
 - a) Management Information System.
 - b) Judgemental Sampling method.
 - c) Accounting for sales records.
 - d) Benefits of Cost accounting records.
 - e) Notes to cost audit report.
 - f) Qualified opinion of cost auditor.
2. Answer **any four** of the following :
 - a) Unqualified report.
 - b) Social Cost Benefits Analysis.
 - c) Preservation of cost accounting records.
 - d) Nature of management audit.
 - e) Management auditor.
 - f) Benefits of management audit.
3. a) What is inventory control ? State the factors to be considered to evaluate the effectiveness of inventory control.

OR

- b) What is internal control ? Explain in detail internal check and internal audit.

SK – 15



4. a) How would you verify Depreciation and Research and Development records ?

OR

- b) Explain the factors to be considered for accounting of Raw materials and overheads.

5. a) What is corporate image ? Explain the evaluation of corporate image.

OR

- b) Distinguish between management audit and financial audit.

6. a) Explain the special penal provision applicable to the cost auditor.

- b) Discuss the points to be considered for the audit of management processes :

OR

- x) Explain the end use of cost audit report.

- y) Describe the appraisal of planning function.
-