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B.Com SEM VI 18-19 Question Papers

2018-2019

Total No. of Questions: 06

Total No. of pages: 04

B.Com Semester End Examination (CBCS)

Accounting for Service Organization

Semester IV

Duration: 02 Hrs.

Maximum Marks: 80 Marks

- Instructions:**
- 1) Question No. 1 is Compulsory
 - 2) Q. No. 2 to Q. No. 6 answer any three Question.
 - 3) Figures to the right indicate maximum marks allotted.
 - 4) Provide sufficient margin space in the answer-book for recording marks.
 - 5) Enter the appropriate main & sub-question numbers in the answer-book.

Q1. The following figures are extracted from the books of Yes Bank Ltd. as at 31.03.2018. You are required to prepare the Profit and Loss Account with necessary schedules.

Particular	Amount
Interest on Loans	3,10,000
Interest on Cash Credits	2,90,000
Interest on Overdrafts	2,00,000
Interest on Balances with RBI	40,000
Interest on Investments	10,000
Interest on Fixed Deposits	2,60,000
Interest on Saving Accounts	80,000
Interest on Current Accounts	30,000
Discount on Bills Discounted	1,90,000
Interest on Borrowing from other Banks	10,000
Profit on Sale on Investment	40,000
Loss on sale of Investment	5,000
Income from Joint Venture	25,000
Profit on Revaluation of Investment	35,000
Loss on Revaluation of Investment	10,000
Dividends received from Joint Stock Companies	25,000
Salaries to staff	65,000
Rent and Taxes	8,000
Depreciation on Bank Assets	21,000
Sundry Income	18,000
Printing and Stationery	17,000
Repairs and Maintenance	14,000
Advertisement	6,000
Directors fees and allowance	9,000
Audit fees	6,000
Law Charges	8,000
Postage and Telephone Charges	11,000
Other Expenses	4,000
Profit on 01/04/2017	1,20,000

Adjustment:

1. Write off Rs. 19,000 for Bad and Doubtful Debts.
2. Provide 30% for Taxation.
3. Rebate on Bills Discounted is to be provided for Rs. 25,000.



4. Transfer 20% to Statutory Reserve fund.

(20 Marks)

Q2. Lenovo Ltd. makes a Public issue of 1,50,000 shares of Rs. 10 each at the premium of 10%. Underwrites Mr. A, Mr. B and Mr. C underwrite whole issue on equal basis. Company received total application for 1,40,000 shares. Particular regarding application received are as under:

Particular	Application regarding firm underwriting	Marked application	Total
Mr. A	5,000	40,000	45,000
Mr. B	5,000	45,000	50,000
Mr. C	3,000	34,000	37,000
Unmarked application			8,000
Total	13,000	1,19,000	1,40,000

The underwriter settled their accounts. You are required to prepare:

1. Statement showing the liabilities of the underwriters.
2. Journalize the above transactions in the books of Lenovo Ltd.

(20 Marks)

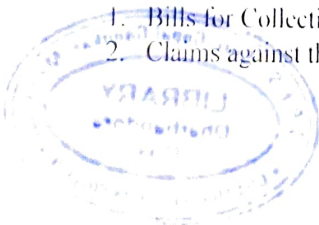
Q3. From the following balance prepare Balance Sheet of Goa State Ltd. for the year ended on 31st March, 2017.

Particular	Amount
Equity Share Capital	10,00,000
Appropriation to Statutory Reserve	2,00,000
Capital Reserve	2,00,000
Saving Bank Deposits	14,00,000
Borrowing from RBI	12,00,000
Bills Payable	15,00,000
Cash in Hand	7,00,000
Money at call and Short Notice	22,50,000
Investment in Shares	22,50,000
Overdraft	15,00,000
Term Loans	25,00,000
Premises	12,50,000
Statutory Reserve	5,00,000
Profit and Loss balance	7,00,000
Demand Deposits	12,00,000
Term Deposits	10,00,000
Borrowing from other Banks	52,70,000
Inter Office Adjustment (Credit)	7,00,000
Balance with RBI	12,70,000
Investment in Government Securities	14,00,000
Cash Credit	17,50,000
Term Loan	25,00,000

Adjustment:

1. Bills for Collection Rs. 20,20,000
2. Claims against the Bank not acknowledged as debts Rs. 48,00,000.

(20 Marks)



Q4. From the following balances of the United India General Insurance Co. Ltd. prepare a Revenue Account of a) Fire Department & b) Marine Department and Profit and Loss Account for the year ending on December 2018.

Particular	Amount	Particular	Amount
Depreciation	52,500	Claims paid during the year (Marine)	4,00,000
Interest and Dividend received	21,000	Claims outstanding at the end of the year (Marine)	2,30,000
Difference in Exchange (Cr.)	450	Commission paid (Fire)	1,35,000
Fire Fund as on 1/1/2018	3,75,000	Commission paid (Marine)	1,62,000
Marine Fund as on 1/1/2018	12,30,000	Additional reserve on 1/1/2018 (Fire)	75,000
Bad Debts (Fire)	7,500	Miscellaneous receipts	7,500
Bad Debts (Marine)	18,000	Fire premium less re-insurance	9,00,000
Auditors Fees	1,800	Marine premium less re-insurance	16,20,000
Directors Fees	7,500	Management expenses (Fire)	2,11,000
Share transfer Fees	1,200	Management expenses (Marine)	6,00,000
Claims outstanding at the beginning of the year (Fire)	75,000	Commission on Re-insurance ceded (Fire)	45,000
Claims paid during the year (Fire)	2,00,000	Commission earned on re-insurance ceded (Marine)	90,000
Claims outstanding at the end of the year (Fire)	1,60,000		
Claims outstanding at the beginning of the year (Marine)	60,000		

(20 Marks)

Q5. The following Trial Balance was extracted from the books of Hotel Top The Goa as on 31st May 2018.

Particular	Amount	Particular	Amount
Purchase of Provision	2,40,000	Capital:	
Stock of Provision (1/6/2017)	10,500	Xavier	1,80,000
Premises	2,25,000	Yogesh	90,000
Wages and Salaries	1,47,600	Zoha	60,000
Rate	24,900	Sales	5,85,000
Postage and Telephones	9,150	Creditors	24,000
Kitchen utensils and equipment	25,500	Discount	3,000
Bank Balance	1,32,000		
Printing and Stationary	4,950		
Cash	1,350		
Insurance	5,100		
Gas and Electricity	28,050		
Restaurant Furniture	26,400		



China and Linen	9,150		
Office Equipment	6,450		
Visitors' Ledger	3,900		
Repairs and renewals	15,000		
Drawing:			
Xavier	12,000		
Yogesh	9,000		
Zoha	6,000		
	9,42,000		9,42,000

Prepare the firm's Trading and Profit & Loss account, appropriation Account for the year ended on 31st May, 2018 and Balance Sheet as on that date.

Additional information:

1. Closing stock of Provision Rs. 1,12,000
2. Accrued Salaries of Rs. 21,000
3. Prepaid Insurance of Rs. 12,000
4. Provide Depreciation on Furniture @ 12%, Kitchen Utensils and Equipment at 2% and China & Linen were revalued at Rs. 7,500.
5. Mr. Xavier and Mr. Yogesh entitled for Salaries of Rs. 12,000 and Rs. 15,000 respectively.
6. Profit were distributed in the ratio of 5: 3: 2.

(20 Marks)

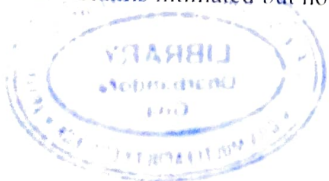
Q6. From the following figures taken from the books of Indiana Insurance Company Ltd. doing fire underwriting business, prepare the Balance Sheet for the year ended on 31st March, 2019.

Particular	Amount	Particular	Amount
Fire Fund (as on 1/4/2018)	9,30,000	Commission on Direct business	2,99,777
General Expenses	4,50,000	Commission on re-insurance accepted	60,038
Investments	36,00,000	Outstanding Premium	22,300
Premiums	27,01,533	Claims intimated but not paid (1/04/2018)	60,000
Claims Paid	6,02,815	Expenses on Management	4,31,947
Share Capital	9,00,000	Audit fees	36,000
Additional Reserve	3,30,000	Rates and Taxes	5,804
Profit & Loss A/c (Cr.)	75,000	Rent	67,500
Re-Insurance Premium	1,12,525	Income from Investment	1,53,000
Claims recovered from re-insurance	21,119	Sundry Creditors	22,500
Commission on re-insurance ceded	48,016	Agent's Balance (Dr.)	20,000
Advance Income Tax paid	2,50,000	Cash on Hand and Bank Balance	1,82,462

The following further information may also be noted:

1. Expenses of management included survey fees and legal expenses of Rs. 36,000 and Rs. 20,000 relating to claims.
2. Claims intimated but not paid on 31st March 2019 Rs. 1,04,000.

(20 Marks)



Roll No.....

Total No: of Questions: 06

Total No: of pages: 01

B. Com Semester End Examination

Economics of Resources

Semester No: IV

Duration: 2Hrs

Maximum Marks: 80

- Instructions:** 1) All questions are compulsory
2) Figures to the right indicate maximum marks.
3) Start each new question in a fresh page.

Q. 1) Answer any FOUR questions (4 X 4 = 16 Marks)

- What are the scopes of Environmental Economics?
- What is Private and Social cost?
- What is Market Failure and how it can be avoided?
- What is Dynamic efficiency; briefly explain one instant of it?
- What are the objectives of Sustainable Development?
- Briefly list recent Environmental problems in Goa.

Q. 2) Answer any FOUR questions (4 X 4 = 16 Marks)

- What are the benefits of Solar Energy?
- How Water Scarcity in India can be solved?
- Explain in brief on water statistics in India.
- Write short note on role of education in Human Resource Development
- What are the measures to control population in India?
- Suggest some measures to improve health status in India.

Q. 3) Answer any ONE questions (1 X 12 =12 Marks)

- Discuss the relevance of Environmental Economics for business.
(or)
- Explain Environmental Impact Assessment (EIA) Cycle and Procedure.

Q. 4) Answer any ONE questions (1 X 12 =12 Marks)

- Elucidate your opinion on Economic Development and Resources Uses as discussed in Pessimistic and Optimist Model.
(or)
- Explain market approaches to environmental problems.

Q. 5) Answer any ONE questions (1 X 12 =12 Marks)

- Explain current Energy scenario in India.
(or)
- Explain National Water Policy of India.

Q. 6) Answer any ONE questions (1 X 12 =12 Marks)

- Analyse Link between education and economic growth and development.
(or)
- Discuss on health status indicators in India.



Roll No:

Total No of Questions: 06

Total No of pages: 02

B.Com Semester End Examination

Economics of Resources

Duration: 02 Hrs.

Maximum Marks: 80

Instructions

- 1) All questions are compulsory.
- 2) Question 1 and 2 answer any four out of six short notes.
- 3) Question number 3, 4, 5 and 6 answer a or b.

Q. 1) Write short notes on any four of the following: (4 Marks each)

- a) Production Possibility Frontier
- b) 4 reasons for Tradeoff
- c) Open access resources
- d) Renewable Resources
- e) Distinction between Resource and Wealth
- f) Human made Resource

Q. 2) Write short notes on any four of the following: (4 Marks each)

- a) 4 points on importance of Water
- b) 4 advantages of Water Pricing
- c) Energy security
- d) Objectives of Energy Audit
- e) Direct benefits of Education on Human Resource
- f) Health Insurance

Q. 3) a) Explain the various market-based solutions to environmental problems (12 Marks)

OR

Q. 3) b) What is EIA? Explain its benefits'.

Q. 4) a) Briefly explain the classification of Resources (12 Marks)

OR

Q. 4) b) Explain the Pessimists and Optimist approach of Resource Challenge



Q. 5) a) What is Energy Security? Explain its importance..

(12 Marks)

OR

Q. 5) b) Explain the remedy for Water scarcity problem.

Q. 6) a) Explain the link between Education and Economic growth.

(12 Marks)

OR

Q. 6) b) What are the various issues of concern in financing Health Services?

Roll No:

Total No of Questions: 06
Total No of pages: 02

R.P

B.Com Semester End Examination

Micro Economics

Maximum Marks: 80

Duration: 02 Hrs.

Instructions

- 1) All questions are compulsory.
- 2) Question 1 and 2 answer any four out of six short notes.
- 3) Question number 3, 4, 5 and 6 answer a or b.

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

(4 Marks each)

- a) Cross elasticity of Demand
- b) Decrease in demand
- c) Budget Line
- d) Supply function.
- e) Isocline
- f) Economics of Scale Production Function

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

(4 Marks each)

- a) Price discrimination
- b) Condition for equilibrium under Perfect Competition
- c) 4 features of Perfect Competition
- d) Cartels in Oligopoly
- e) Collusion
- f) Price leader

Q. 3) a) Explain diagrammatically the types of Price Elasticity's of Demand (12 Marks)

OR

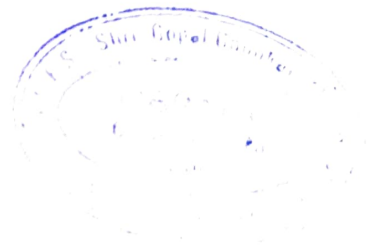
Q. 3) b) Diagrammatically explain the Consumers Equilibrium under Indifference Curve Analysis

Q. 4) a) Diagrammatically explain the Law of Supply?

(12 Marks)

OR

Q. 4) b) Explain the Long Run Cost Curve.



Q. 5) a) Explain the features of Monopoly.

(12 Marks)

OR

Q. 5) b) Explain the Long Run equilibrium of Industry under Perfect Competition to determine price and output.

Q. 6) a) Explain the features of Monopolistic Competition.

(12 Marks)

OR

Q. 6) b) Explain the features of Oligopoly Market.

Roll No:

Total No. of Questions: 06

Total No. of pages: 01

**B.Com Semester End Examination
Business Finance II
Semester IV**

Duration: 02 Hrs.

Maximum Marks: 80 Marks

- Instructions:**
- 1) Question No. 1- Q. No. 6 is compulsory Question.
 - 2) Figures to the right indicate maximum marks allotted.
 - 3) Provide sufficient margin space in the answer-book for recording marks.
 - 4) Enter the appropriate main & sub-question numbers in the answer-book

Q1. Answer the following question in brief. (Any Four) (4*4= 16 Marks)

1. Hire Purchases v/s Installment System.
2. Advantages of Preference Share Capital.
3. Merits of Indigenous Banker.
4. Demerits of Customer advance.
5. Joint Venture v/s Collaboration.
6. Self-financing advantages.

Q2. Answer the following question in brief. (Any Four) (4*4= 16 Marks)

1. Merchant banking Functions.
2. Classification of Investors.
3. Types of Mutual Fund.
4. Advantages of Underwriting.
5. Functions of Stock Exchange.
6. Benefits of Demat of shares.

Q3. 1. Explain the meaning and types of Lease Financing. (12 marks)

OR

2. Mention the long-term sources of finance, which one you consider the most appropriate for a company. (12 marks)

Q4. 1. Explain the Meaning, process and significance of Factoring as source of Financing. (12 marks)

OR

2. Explain the meaning of Bank Credit and its Merits & Demerits. (12 marks)

Q5. 1. Elucidate the Dematerialization of Share procedure. (12 marks)

OR

2. What are the services offered by Stock Exchange to the companies and the investors? (12 marks)

Q6.1. Explain the meaning of Issue House and its services rendered by them. (12 marks)

OR

2. Explain the different methods of Underwriting. (12 marks)

Best of Luck



Roll No:

Total No of Questions: 06

Total No: of pages: 02

B.Com Semester End Examination

Business Environment II

Semester: IV

Duration: 2 Hrs.

Maximum Marks: 80

- Instructions: 1.) Figures to the right indicate maximum marks
2.) All questions are compulsory. However internal choice is given.
3.) Start each new questions answer on a fresh page.

Q.1) Answer any FOUR questions

(4x4 = 16 marks)

- i. Define Economic Environment of Business.
- ii. Explain the Marketing Strategies used to counter Recession.
- iii. Give out any 4 features of a socialist economy.
- iv. Explain in brief on Legal Environment of Business.
- v. Explain in brief on Environment Protection Act, 1986.
- vi. Explain in brief on Consumer Protection Act, 1986.

Q.2) Answer any FOUR questions

(4x4 = 16 marks)

- i. State the objectives of New Industrial Policy.
- ii. What is the need of Foreign Capital in India?
- iii. Explain the concepts of Globalization and Privatization.
- iv. State the objectives of Goa's Industrial Policy.
- v. What are Industrial Estates?
- vi. Write in brief about industrialization in Goa.



Q.3 i. Explain the concept of Mixed Economy.

or

(1x12 = 12 marks)

ii. Write a note on Economic Planning in India.

Q. 4 i. What are the important legislations that concern the business enterprises?

or

(1x12 = 12 marks)

ii. What is Right to Information Act and explain Process of this Act?

Q.5 i. Write a short note about the Industrial Policy of India till 1990.

or

(1x12 = 12 marks)

ii. Write a detailed note on MNC's.

Q.6 i. Elaborate on the current status of Goan Economy.

or

(1x12 = 12 marks)

ii. Write a note on Goa State Industrial Association.

*****ALL THE BEST*****

Roll No: _____

Total No: of Questions: 06

Total No: of pages: 02

B.Com Semester End Examination

ADVERTISING -II

Semester No: IV

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions:-

1. All questions are compulsory, however internal choice is available.
2. Answer sub-questions, Question No.1 & Question No. 2 in not more than 100 words each.
3. Answer questions, from Question No. 3 to Question No. 6 each in not more than 400 words.
4. Figures to the right indicate full marks allotted to each question.
5. Start each new question on a fresh page.
6. Provide sufficient margin space in the answer book for recording marks
7. Enter the appropriate main & sub-question numbers in the answer-book.

Q.1 Answer the following (ANY FOUR)

(4x4=16 marks)

- a) Verbal & Non verbal symbols
- b) Identifying symbols in advertising
- c) Elements of effective layout (any four)
- d) Copywriting for television
- e) Copywriting for print
- f) Importance of testing advertising effectiveness

Q.2 Answer the following (ANY FOUR)

(4x4=16marks)

- a) Portfolio test
- b) Projective techniques
- c) Why does clients turnover takes place?
- d) Performance based compensation
- e) Functions of advertising agency (Any four)
- f) Commission method

Q.3 X) Explain the various tools of visuals communication in advertising.

(12 marks)

OR

Y) Explain the importance of visuals in advertising by giving suitable examples.

(12 marks)

Q.4 X) Enumerate the principles of effective layout in advertising.

(12 marks)

OR

Y) Explain the various types of copy. Illustrate your answer with suitable examples

(12 marks)



Q.5X) Explain Post testing methods of testing advertising effectiveness.

(12 marks)

OR

Y) Explain the Checklist method & Consumer jury method of testing advertising effectiveness. (12 marks)

Q.6 X) What is Client-Agency Relationship? Explain the principles to make this relation cordial. (12 marks)

OR

Y) Explain the factors affecting the choice of advertising agency. (12 marks)

Roll No: _____

Total No: of Questions: 06

Total No: of pages: 02

B.Com Semester End Examination

Fundamentals of Investment

Semester No: IV

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions:-

1. All questions are compulsory, however internal choice is available.
2. Answer sub-questions, Question No.1 & Question No. 2 in not more than 100 words each.
3. Answer questions, from Question No. 3 to Question No. 6 each in not more than 400 words.
4. Figures to the right indicate full marks allotted to each question.
5. Start each new question on a fresh page.
6. Provide sufficient margin space in the answer book for recording marks
7. Enter the appropriate main & sub-question numbers in the answer-book.

Q.1 Answer the following in brief (ANY FOUR) (4x4=16 marks)

- a) Domestic institutional investors
- b) Security market indices
- c) Sources of financial information (Any two points)
- d) Types of risk associated in security market (Any two points)
- e). Credit rating
- f) Intrinsic value

Q.2 Answer the following in brief (ANY FOUR) (4x4=16marks)

- a) Technical analysis
- b) Dividend capitalization models
- c) Options
- d) Forward contract
- e) Role of SEBI in Investors protection (Any four points)
- f) Investors activism in India

Q.3X) Explain the process of trading and settlement in Indian stock exchange. (12 marks)

OR

Y) Explain any six types of investment avenues. (12 marks)

Q.4 X) Explain the risks involved in bond investment. (12 marks)

OR

Y) Explain the various factors to be considered in industry analysis for the purpose of equity investment. (12 marks)



Q.5X) What is diversification? Explain its benefits.

(12 marks)

OR

Y) Write a detailed note on financial derivatives market in India

(12 marks)

Q.6 X) Explain the role of stock exchange in investor's protection in Indian security market

(12 marks)

OR

Y) Explain the investor's grievance redressal system in Indian securities market.

(12 marks)

Roll No:

Total No. of Questions: 06

Total No. of pages: 01

B.Com Semester End Examination

Business Finance II

Semester IV

Duration: 02 Hrs.

Maximum Marks: 80 Marks

-
- Instructions:** 1) Question No. 1- Q. No. 6 is compulsory Question.
2) Figures to the right indicate maximum marks allotted.
3) Provide sufficient margin space in the answer-book for recording marks.
4) Enter the appropriate main & sub-question numbers in the answer-book.
-

Q1. Answer the following question in brief. (Any Four)

(4*4= 16 Marks)

1. Advantages of Venture Capital.
2. Features of Hire Purchase.
3. Benefits of Preference Shares.
4. Disadvantages of Indigenous Banker.
5. Trade Credit as a sources of finance.
6. Merits of Customer Advance.

Q2. Answer the following question in brief. (Any Four)

(4*4= 16 Marks)

- A. Different Classification of Investors.
- B. Benefits of Demat of Shares.
- C. Bull and Bear
- D. Functions of Issues Houses.
- E. Advantages of Marketing of securities.
- F. Services offered by Merchant Banks.

Q3. 1. Explain meaning of Self-Finance and its benefits & disadvantages as a sources of Long term finance.

OR

2. Explain the meaning and types of Lease Financing . (12 Marks)

Q4. 1. Explain the meaning, advantages and disadvantages of Public Finance.

OR

2. Bank Credit is popular and is used extensively as a short term finance Explain. (12 Marks)

Q5. 1. Explain the details steps of Listing procedure..

OR

2. Explain the procedure of Dematerialization of Shares. (12 Marks)

Q6. 1. Explain the meaning and different methods of Marketing of Securities.

OR

2. Explain the meaning and various methods of Underwriting of Shares. (12 Marks)



Roll No: -

Total No of Pages: 02

Total No of Questions: 06

SY.B.COM Semester End Examination
Companies Act and IPR Law
Semester IV

Duration: 2hrs.

Maximum Marks 80

1. Figure to the right indicate maximum marks.
2. Provide sufficient margin space in the answer book for recording marks.
3. Enter the appropriate main & sub question numbers in the answer book
4. Answer question No.1 to 2 is not more than 100 words
5. Answer question No.3 to 6 is not more than 400 words

Q.1 Answer any four from the following :-

(4x4=16)

1. What are characteristics of Company?
2. Explain Illegal Association as per Company Act?
3. What is Pre-incorporation Contract?
4. Doctrine of Constructive Notice.
5. Explain stages of formation of Company?
6. Explain how On-line Filing of documents can be done?

II Answer any four of followings:-

(4x4=16)

1. Explain how the director can be disqualified?
2. Corporate Social Responsibility.
3. Explain the concept of Whistle Blowing?
4. How books of Accounts are maintained by company?
5. What are Rights of Design Holder?
6. What are characteristic of copyright?



III. a. Explain Article of Association and contents of the Articles of Association?

OR

(12)

b. What do you mean by misstatement in Prospectus? What are the remedies available?

IV. a. Describe Audit Committee?

(12)

OR

b. Discuss various Powers, Duties and Liability of Director?

V. a. Explain auditor's appointment under Companies Act?

(12)

OR

Write a notes:-

b. Insider Trading.

(6)

c. Winding up of company by court.

(6)

VI.a. Write a detailed note on Patents as type of IPR?

(12)

OR

b. Explain the characteristics and function of trademark?

Roll No:

Total No of Questions: 06

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B.Com Semester End Examination

Business Environment II

Semester: IV

Duration: 2 Hrs.

Maximum Marks: 80

- Instructions: 1.) Figures to the right indicate maximum marks
2.) All questions are compulsory. However internal choice is given.
3.) Start each new questions answer on a fresh page.

Q.1) Answer any FOUR questions

(4x4 = 16 marks)

- i. Define Economic Environment of Business.
- ii. Explain the Marketing Strategies used to counter Recession.
- iii. Give out any 4 features of a socialist economy.
- iv. Explain in brief on Legal Environment of Business.
- v. Explain in brief on Environment Protection Act, 1986.
- vi. Explain in brief on Consumer Protection Act, 1986.

Q.2) Answer any FOUR questions

(4x4 = 16 marks)

- i. State the objectives of New Industrial Policy.
- ii. What is the need of Foreign Capital in India?
- iii. Explain the concepts of Globalization and Privatization.
- iv. State the objectives of Goa's Industrial Policy.
- v. What are Industrial Estates?
- vi. Write in brief about industrialization in Goa.



Q.3) i. Explain the concept of Mixed Economy.

(1x12 = 12 marks)

or

ii. Write a note on Economic Planning in India.

Q. 4) i. What are the important legislations that concern the business enterprises?

(1x12 = 12 marks)

or

ii. What is Right to Information Act and explain Process of this Act?

Q.5) i. Write a short note about the Industrial Policy of India till 1990.

(1x12 = 12 marks)

or

ii. Write a detailed note on MNC's.

Q.6) i. Elaborate on the current status of Goan Economy.

(1x12 = 12 marks)

or

ii. Write a note on Goa State Industrial Association.

*****ALL THE BEST*****

Roll No:

Total No. of Questions: 06

Total No. of pages: 01

**B.Com Semester End Examination
Business Finance II
Semester IV**

Duration: 02 Hrs.

Maximum Marks: 80 Marks

- Instructions:**
- 1) Question No. 1- Q. No. 6 is compulsory Question.
 - 2) Figures to the right indicate maximum marks allotted.
 - 3) Provide sufficient margin space in the answer-book for recording marks.
 - 4) Enter the appropriate main & sub-question numbers in the answer-book

- Q1. Answer the following question in brief. (Any Four) (4*4= 16 Marks)
1. Hire Purchases v/s Installment System.
 2. Advantages of Preference Share Capital.
 3. Merits of Indigenous Banker.
 4. Demerits of Customer advance.
 5. Joint Venture v/s Collaboration.
 6. Self-financing advantages.
- Q2. Answer the following question in brief. (Any Four) (4*4= 16 Marks)
1. Merchant banking Functions.
 2. Classification of Investors.
 3. Types of Mutual Fund.
 4. Advantages of Underwriting.
 5. Functions of Stock Exchange.
 6. Benefits of Demat of shares.
- Q3. 1. Explain the meaning and types of Lease Financing. (12 marks)
- OR
2. Mention the long-term sources of finance, which one you consider the most appropriate for a company. (12 marks)
- Q4. 1. Explain the Meaning, process and significance of Factoring as source of Financing. (12 marks)
- OR
2. Explain the meaning of Bank Credit and its Merits & Demerits. (12 marks)
- Q5. 1. Elucidate the Dematerialization of Share procedure. (12 marks)
- OR
2. What are the services offered by Stock Exchange to the companies and the investors? (12 marks)
- Q6.1. Explain the meaning of Issue House and its services rendered by them. (12 marks)
- OR
2. Explain the different methods of Underwriting. (12 marks)

Best of Luck



Roll No:

Total No of Questions: 06

Total No: of pages: 02

B.Com Semester End Examination

Indian Economy

Semester: IV

Duration: 2 Hrs.

Maximum Marks: 80

Instructions: 1.) Figures to the right indicate maximum marks

2.) All questions are compulsory. However internal choice is given.

3.) Start each new questions answer on a fresh page.

Q.1) Answer any FOUR questions

(4x4 = 16 marks)

- i. What do you mean by the term Economic Development
- ii. What are the measures of Development?
- iii. Define the term Growth.
- iv. Define the term National Income.
- v. What is Demand Pull Inflation?
- vi. Explain how Money Supply is a cause of Inflation.

Q.2) Answer any FOUR questions

(4x4 = 16 marks)

- i. State any 4 achievements of Economic Planning in India.
- ii. What was the impact of New Industrial Policy of 1991?
- iii. Explain the recommendations of Narsimham Committee with respect to directed investment
- iv. Give out any 2 achievements of agricultural sector of India.
- v. Distinguish between Organized and Unorganized industries.
- vi. Elaborate on the Service Sector of India.

Q.3) Answer any ONE question

(1x12 = 12 marks)

- i. Write a note on Underdevelopment.
or
- ii. Elaborate on Economic Growth and Development and on Human Development Index.

Q.4) Answer any ONE question

(1x12 = 12 marks)

- i. Write a note on Occupational Structure of India.
or
- ii. Comment on Income Distribution in India.



(1x12 = 12 marks)

Q.5) Answer any ONE question

i. Write a note on New Industrial Policy of 1991.

or

ii. Elaborate on the Economic Reforms of 1991.

(1x12 = 12 marks)

Q.6) Answer any ONE question

i. Write a note on Sources of Agricultural Finance

or

ii. Service Sector of India helped in the development of Indian Economy. Justify the statement.

Roll No: -

Total No of Pages:02
Total No of Questions:06

**SY.B.COM Semester End Examination
Business Law II
Semester IV (Repeat)**

Duration: 2hrs.

Maximum Marks 80

-
1. Figure to the right indicate maximum marks.
 2. Provide sufficient margin space in the answer book for recording marks.
 3. Enter the appropriate main & sub question numbers in the answer book
 4. Answer question No.1 to 2 is not more than 100 words
 5. Answer question No.3 to 6 is not more than 400 words
-

Q.1 Answer any four from the following :-

(4x4=16)

1. What are objectives of WIPO.
2. What is patent?
3. Explain term Traditional Knowledge?
4. Explain characteristics of Trademark.(any 4)
5. What are terms of copyright?
6. What are subject matter of copyright?

II Answer any four of followings:-

(4x4=16)

1. What are organs of WIPO?
2. What are types of endorsement under NIA act?
3. What are feature of FEMA?
4. Appointment of authorised person under FEMA?
5. Explain the characteristic of Negotiable instrument act.
6. Inquiry into abuse of Anti competitive agreement.
- 7.



III. a. What are right of Author under Copyright?

(12)

OR

b. What is TRIP and describe various categories of IPR covered by TRIP?

IV. a. What is Promisory Note and What are essential of promisory note? (12)

OR

b. What is Bill of Exchange and what are essential of Bill of Exchange?

V. a. What is procedure for enforcement of order of adjudicating authority? (12)

OR

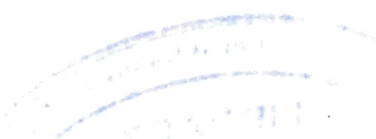
b. Export of good and service under FEMA. (6)

c. Capital account transaction under FEMA. (6)

VI.a Explain the formation of competition commission of India? (12)

OR

b. Division of enterprise enjoying dominant position.



Roll No:

Total No: of Questions: 6

Total No: of pages: 3

B.Com Semester End Examination

Income Tax

Semester: IV

Duration: 2 Hrs.

Maximum Marks: 80

Instructions: 1) Q1 is compulsory.

- 2) Answer any three questions from Q2. to Q6
- 3) Figures to the right indicate maximum marks.
- 4) Start each new question in a fresh page.

Q1

(5X4=20)

- a) Mr. Bharat who is an Indian citizen comes on a visit to India on 1st July 2017. He left India on 31-12-2017. Prior to 1-4-2017 he was in India for more than 365 days during the preceding four previous years: 2013-14 to 2016-17. What is his residential status for assessment year 2018-19.
- b) From the following income of Mr Suresh for the previous year 2017-18, compute gross total income for the assessment year 2018-2019 if he is resident & ordinary resident, resident but not ordinary resident, Non- Resident
 1. Profit from business in Dubai managed from India
 2. Royalty from Indian Co. received in UK
 3. Rent from house in UK received in Spain
 4. Dividend from British Co. received in Mumbai
 5. Interest credited to SBI, Ponda Branch
 6. Income earned in Brazil in the past but brought to India during the year
 7. Income accrued in New York and received in London
 8. Income from agriculture in Sri Lanka but received in India
- c) Mrs. Muskan is employed with "Haste Rehna Ltd. at Mumbai from 1st July 2017. She is paid salary of Rs.50000 per month and is granted House Rent Allowance of Rs.12000 per month. She pays rent of Rs.13000 per month. Find out the taxable amount of House rent Allowance for A.Y. 2018-19.
- d) Ms. Ashwini is employed with Indian Railways she receives a monthly basic salary of Rs.30000. She also receives Rs.12000 per month as entertainment allowance however She spends Rs.8000 per month. Compute the taxable entertainment allowance for A.Y. 2019-20

Q2 Mr Mohan who is physically handicapped (35 years) is employed in Shisons Pvt. Ltd. He draws the following emoluments during year 2017018: (20)

1. Basic Pay Rs.30000 p.m.
 2. Dearness allowance per annum Rs.240000
 3. Bonus equal to 2 months basic salary
 4. Travelling Allowance Rs.55000(amount spent on travel Rs 15000)
 5. Children education allowance @Rs 60 p.m. per child for two children
 6. He contributed 14 % of basic salary to Recognised Provident Fund. Employer also contributes equal amount, interest credited to the fund @13% is Rs. 7995
 7. Entertainment allowance Rs. 5000 per month
- His investments and expenses during the year were as follows:

LIC premium (Self) Rs.10000

Public Provident Fund Rs.23000

NSC VIII Issue Rs.50000

He paid medical insurance premium on the health of Wife Rs.15000, on health of dependent brother Rs.10000 and on health of mother (65 years) Rs.10000 by cheque.

Compute income from salaries of Mr. Mohan for A.Y. 2019-20.

Q3. Mrs. Darshana provides the following Profit & Loss account of her business for the year ending 31 March 31, 2019 (20)

Particulars	Rs.	Particulars	Rs.
To Opening stock	55000	By sales	5500000
To Purchases	4147000	By discount	90000
To Freight	40450	By income tax refund	10000
To Salaries	115000	By VAT refund	14000
To telephone	60400	By interest on deposits(personal)	10000
To Drawings	5000	By Agricultural income	60000
To Discount	30450	By Dividend from Indian companies	66000
To Stationary	30200		
To Sundry expenses	10800		
To Donations	5000		
To Audit fees	47600		
To motorcar expenses	40000		
To VAT paid	32400		
To Income tax	8000		
To R. D. D	10700		
To Depreciation of Fixed assets	50000		
To Net Profit	1062000		
	5750000		5750000

Additional information:

- Purchases includes a bill of Rs.50000 paid in cash to supplier
- Salaries include Rs.5000 paid for meeting personal expenses of Mrs. Salary
- 50 % of telephone charges were for personal use.
- 75% of motorcar expenses relate to business
- Depreciation admissible @ 20 % on all assets.

Compute taxable Profits from business for A.Y.2019-20.

Q4. Answer any four out of the following

(5X4=20)

- Person u/s 2(31)
- PAN u/s 139A
- Salary u/s 17(1)
- Definition of business under income tax act 1961
- Deduction u/s 80 C

Q5. Answer any four out of the following

(5X4=20)

- Residential status u/s 6 of IT Act 1961
- Perquisites
- Entertainment allowance
- Section 44AD
- Deduction u/s 80 D

Q6. Answer any four out of the following

(5X4=20)

- a) Scope of Total income
- b) Profit in lieu of salary
- c) Meaning of Profession under IT act 1961
- d) Deduction u/s 80 E
- e) Deduction under 80 U

Roll No:

Total No: of Questions: 6

Total No: of pages: 4

B.Com Semester End Examination

Financial Accounting

Semester: IV

Duration: 2 Hrs.

Maximum Marks: 80

Instructions: 1) Q1 is compulsory.

2) Answer any three questions from Q2. to Q6

3) Figures to the right indicate maximum marks.

4) Start each new question in a fresh page.

Q1. From the following Summary Cash Account of X Ltd. prepare Cash Flow Statement for the year ended 31st March, 2001 in accordance with AS 3. The company does not have any cash equivalents. (20)

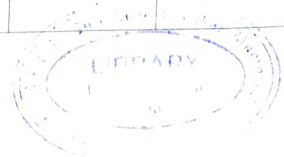
Summary Cash Account for the year ended 31.3.2001 (Rs.000)

Particulars	Amt	Particulars	Amt
Balance on 1.4.2000	50	Payment to Suppliers	2000
Issue of Equity Shares	300	Purchase of Fixed Assets	200
Receipts from Customers	2800	Overhead expense	200
Sale of Fixed Assets	100	Wages and Salaries	100
		Taxation	250
		Dividend-	50
		Repayment of Bank Loan	300
		Balance on 31.3.2001	150
	3,250		3,250

Q2. The following are the summarized balance sheets of ABC Ltd. as on 31st March 2006 & 2007

(20)

Liabilities	31-3-2006	31-3-2007	Assets	31-3-2006	31-3-2007
Share capital	10,00,000	10,00,000	land	3,95,000	3,95,000
Retained earnings	40,000	80,000	Plant & machinery	4,12,000	4,30,900
Mortgage loan	69,000	1,01,000	Goodwill	30,000	25,000
Provision for taxation	68,000	72,000	Stock	2,25,000	3,02,000
Outstanding wages	8000	6000	Bills Receivable	70,000	1,18,000
Sundry creditors	2,36,000	2,54,000	Sundry debtors	3,50,000	4,21,400
Bank overdraft	-	80,000	Cash	11,000	16,500
Provision for doubtful	9000	12,000	Prepaid expenses	5000	7200



debits					
Proposed dividend	70,000	75,000	Preliminary expenses	2000	-
	15,00,000	16,80,000		15,00,000	16,80,000

Additional Information:

1. A machinery worth Rs.75,000 was purchased during the year
2. An old machinery having written down value of Rs.5000 was sold for Rs.25,000
3. Land Costing Rs.36000 was sold for Rs.70,000 during the year
4. Income tax paid during the year Rs.70,000
5. Proposed dividend of last year has been paid during the year.

You are required to prepare

- 1) A statement showing changes in working capital
- 2) A statement of sources and applications of funds for the year ended 31st March 2007.

Q3. You are required to prepare financial statements from the following trial balance of Mehul Company Ltd. for the year ended 31st March, 2012 (20)

3) Mehul Company Ltd.

4) Trial Balance as at 31st March, 2012

Particulars	Rs	Particulars	Rs.
Stock	68,000	Equity Shares Capital (Shares of `10 each)	2,50,000
Furniture & Fixtures	50,000	11% Debentures	50,000
Discount	4,000	Bank Loans	64,500
Loan to Directors	8,000	Bills Payable	12,500
Advertisement	2,000	Creditors	15,600
Bad Debts	3,500	Sales	4,26,800
Commission	12,000	Rent received	4,600
Purchases	2,31,900	Transfer fees	1,000
Plant and Machinery	86,000	P& L a/c	13,900
Rentals	2,500	Provision for depreciation on plant and machinery	14,600
Current Account	4,500		
Cash	800		
Interest on Bank Loan	11,600		
Preliminary Expenses	1,000		
Wages	90,000		
Consumables	8,400		
Debentures Interest	2,000		
Freehold Land	1,54,600		
Tools and Equipments	24,500		
Goodwill	26,500		
Debtors	28,700		
Bills Receivables	15,300		
Dealer Aids	2,100		



Transit Insurance	3,000		
Trade Expenses	7,200		
Distribution Freight	5,400		
	8,53,500		8,53,500

Additional Information:

- Closing stock as on 31st march, 2012, Rs. 82,300
- Depreciation on furniture & fixtures @5%, Freehold land @2% and Tools and Equipments @5% to be provided.

Q4. From the following Profit & loss account and balance sheet of XYZ Ltd. Calculate the following ratios and give your comments: (20)

- Current ratio
- Proprietary ratio
- Debt equity ratio
- Liquidity ratio
- Stock to working capital ratio

Balance sheet as at 31-12-2017

liabilities	Amount	Assets	Amount
Capital of Rs.100 each	70,000	Fixed assets	92,000
Reserves	68,000	Current Assets	1,12,000
Secured loans	24,000	Loans & Advances	
Current liabilities	30,000		
Provisions	52,000		
	2,44,000		2,44,000

Profit and loss Account for the year ended 31-12-2017

Particulars	Amount	Particulars	Amount
To Opening stock	40,000	By Sales	2,00,000
To Purchases	72,600	By Closing stock	44,000
To Wages	36,000		
To Factory expenses	28,000		
To Administration expenses	6000		
To Selling expenses	10,000		
To Managerial Remuneration	2000		
To Transfer to reserve	2000		
To Income tax	24,000		
To Proposed dividend	8000		
To Net profit	1,6000		
	2,44,000		2,44,000



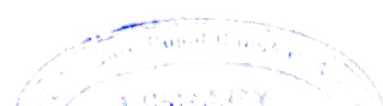
Q.5 a) From the following Balance sheet of Earth Co. Ltd as on 31-3-2012 and 31-3-13, prepare Comparative Balance sheet. (14)

Particulars	Note No.	31-3-2012	31-3-2013
I. Equity & Liabilities			
1. Shareholder's Funds			
a) Share capital		3,75,000	4,90,000
b) Reserves & Surplus		86,000	44,000
2. Non-Current Liabilities			
a) Long term borrowings		2,22,000	2,68,000
b) Long term provisions		70,000	35,000
3. Current liabilities			
a) Short term borrowings		26,000	39,000
Total		7,79,000	8,76,000
II. Assets			
1) Non-Current Assets			
a) Fixed assets			
i) Tangible assets		3,32,000	4,00,000
ii) Intangible assets			
b) Non-current investments		1,70,000	1,12,000
2. Current assets			
a) Inventories		33,000	66,000
b) Trade receivables		69,000	1,00,000
c) Cash & cash equivalents		85,000	78,000
Total		7,79,000	8,76,000

b) What are various methods of financial statement analysis (6)

Q.6 Write short notes (Any Four). (20)

- a) Significance of cash flow statement
- b) Old Schedule V/s Revised Schedule VI
- c) Cash flow statement V/s Fund flow statement
- d) Financial statement analysis
- e) Importance of Ratio analysis



Roll No:

Total No: of Questions: 6

Total No: of pages: 4

B.Com Semester End Examination

Financial Accounting

Semester: IV

Duration: 2 Hrs.

Maximum Marks: 80

Instructions 1) Q. 1 is compulsory.

2) Answer ANY THREE questions from Q2. To Q.6

3) Figures to the right indicate maximum marks.

4) Start each new question in a fresh page.

Q.1 You are furnished with the following information pertaining to X Ltd. (20)

Balance sheet as on 31st March 2006 and as at 31st March, 2007.

Liabilities	31-3-2006	31-3-2007	Assets	31-3-2006	31-3-2007
Share capital	6,00,000	8,00,000	Buildings	9,20,000	8,50,000
General reserve	4,12,000	432000	Plant and Machinery	6,05,000	7,85,000
Securities Premium	2,00,000	2,00,000	Furniture	2,75,000	3,25,000
15% Debentures	6,00,000	5,00,000	Stock	1,00,000	1,97,000
Secured loans	1,50,000	3,80,000	Sundry debtors	2,80,000	3,55,000
Provision for taxation	45,000	40,000	Bills receivable	70,000	1,18,000
Sundry creditors	1,20,000	1,25,000	Cash & bank balance	-	-
Bills payable	60,000	70,000			
Bank Overdraft	63,000	83,000			
	22,50,000	2,63,0000		22,50,000	26,30,000

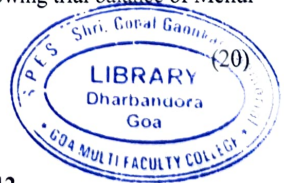
Additional information for the year ended 31st March 2007:

1. Income tax paid during the year Rs.50,000
2. Depreciation provided
On Building Rs.70,000
On Plant & machinery Rs.1,10,000
On Furniture & Fixtures Rs.32,000
3. A machinery having a book value of Rs.25,000 sold at a loss of Rs.10,000
You are required to prepare a statement of sources and applications of funds for the year ended 31st March 2007.

Q.2 You are required to prepare financial statements from the following trial balance of Mehul Company Ltd. for the year ended 31st March, 2012

Mehul Company Ltd.

Trial Balance as at 31st March, 2012



Particulars	Rs	Particulars	Rs.
Stock	68,000	Equity Shares Capital	2,50,000

Furniture & Fixtures		(Shares of `10 each)	
Discount	50,000	11% Debentures	50,000
Loan to Directors	4,000	Bank Loans	64,500
Advertisement	8,000	Bills Payable	12,500
Bad Debts	2,000	Creditors	15,600
Commission	3,500	Sales	4,26,800
Purchases	12,000	Rent received	4,600
Plant and Machinery	2,31,900	Transfer fees	1,000
Rentals	86,000	P&L a/c	13,900
Current Account	2,500	Provision for depreciation on plant and machinery	14,600
Cash	4,500		
	800		
Interest on Bank Loan			
	11,600		
Preliminary Expenses			
	1,000		
Wages			
	90,000		
Consumables			
	8,400		
Debentures Interest			
	2,000		
Freehold Land			
	1,54,600		
Tools and Equipments			
	24,500		
Goodwill			
	26,500		
Debtors			
	28,700		
Bills Receivables			
	15,300		
Dealer Aids			
	2,100		
Transit Insurance			
	3,000		
Trade Expenses			
	7,200		
Distribution Freight			
	5,400		
	8,53,500		8,53,500

Additional Information:

- Closing stock as on 31st march, 2012, Rs. 82,300

- Depreciation on furniture & fixtures @ 5%, Freehold land @2% and Tools and Equipments @5% to be provided.

Q3. From the following balance sheet and profit and loss account of ABC Ltd. Calculate the following ratios and give your comments: (20)

- Current Ratio
- Liquid ratio
- Gross profit ratio
- Operating ratio
- Proprietary ratio
- Debt equity ratio



Balance Sheet as at 31-3-2017

Liabilities	Amount	Assets	Amount
Equity share capital	5,00,000	Goodwill	5000
12% Preference capital	3,00,000	Plant & Machinery	8,00,000
14% Debentures	50,000	Furniture	25,000
Unsecured loans	1,00,000	Investments	5000
Provision for tax	2,50,000	Sundry debtors	4,00,000
Reserves & Surplus	50,000	Stock	2,00,000
Creditors	2,50,000	Cash balance	32,000
		Prepaid expenses	13,000
		Preliminary expenses	20,000
	15,00,000		15,00,000

Profit & Loss account for the year ended 31-3-2017

To Opening Stock	18,000	By Net Sales	8,00,000
To Purchase	6,00,000	By Closing stock	25,000
To Manufacturing Expenses	80,000	By Dividend income	6000
To Administrative expenses	40,000		
To Selling expenses	52,000		
To Finance expenses	9000		
To Net profit	32000		
	8,31,000		8,31,000

Q4. From the following Summary Cash Account of X Ltd. prepare Cash Flow Statement for the year ended 31st March, 2001 in accordance with AS 3 (Revised) using the direct & indirect method. The company does not have any cash equivalents. (20)

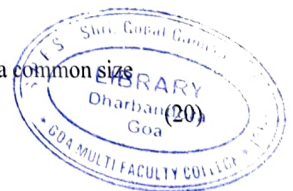
Summary Cash Account for the year ended 31.3.2001 (Rs.000)

Particulars	Amt	Particulars	Amt
Balance on 1.4.2000	50	Payment to Suppliers	2000
Issue of Equity Shares	300	Purchase of Fixed Assets	200
Receipts from Customers	2800	Overhead expense	200
Sale of Fixed Assets	100	Wages and Salaries	100
		Taxation	250
		Dividend	50
		Repayment of Bank Loan	300
		Balance on 31.3.2001	150
	3,250		3,250

Q.5 Rearrange the following balance sheet in vertical form and prepare a common size statement. Comment briefly on the financial position of the company.

Balance sheet as on 31st March 2006

Liabilities	Amount	Assets	Amount
Equity share capital	1,00,000	Cash in hand	2000
10% Preference shares	1,00,000	Cash at bank	10,000



debtentures	40,000	Bills receivables	30,000
Bank loan	20,000	Investments	20,000
Bank overdraft	40,000	Debtors	70,000
Creditors	60,000	Stock	40,000
Outstanding expenses	7000	Furniture	30,000
Proposed dividend	10,000	Machinery	1,00,000
reserves	1,50,000	Goodwill	35,000
Provision for tax	20,000	Preliminary expenses	10,000
P&L A/c	20,000	Land	2,20,000
	5,67,000		5,67,000

Q.6 Write short notes (Any Four)

(20)

- a) Trend analysis
- b) Old Schedule V/s Revised Schedule VI
- c) Cash flow statement V/s Fund flow statement
- d) Financial statement analysis
- e) Importance of Ratio analysis