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B.Com SEM VI 18-19 Question Papers



2019

SUB – 04

**B.Com. (Semester – VI) Examination, April/May 2019
ENTREPRENEURSHIP DEVELOPMENT – II**

Duration : 2 Hours

Total Marks : 80

Instructions : 1) **All** questions are **compulsory**, however **Internal choice** is available.

2) Answer sub-questions in Question No. 1 and Question No. 2 in **not** more than 100 words **each**.

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

4) Figures to the **right** indicate **maximum** marks allotted to the questions/sub-questions.

5) Paper carries maximum of **80** marks.

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

16

- i) Importance of material management.
- ii) Types of manpower requirements for MSME.
- iii) Functions of economic development corporation.
- iv) Classification of SSI based on investment in Plant and Machinery.
- v) Factors determining selection of a product.
- vi) Functions of Goa Handicrafts Rural and Small Scale Industries Development Corporation (GHRSSIDC).

2. Answer **any four** of the following :

16

- i) Social responsibilities of an entrepreneur towards environment.
- ii) Argument for Corporate Social Responsibilities.
- iii) Causes of Industrial Sickness.
- iv) Measures of Industrial Sickness.
- v) Need for incentives.
- vi) Seed capital assistance scheme.



P.T.O.



SUB – 04



3. i) Explain in detail the steps of setting up of a Small Scale Unit. 12
- OR
- ii) Explain the factors determining the selection of forms of Business Organization. 12
4. i) What is a Channel of Distribution ? Explain the factors affecting the choice of channels. 12
- OR
- ii) Explain the sources and management of Working capital. 12
5. i) Explain the functions of Goa Industrial Development Corporation. 12
- OR
- ii) Explain the functions of Entrepreneurship Development Institute of India (E.D.I.) 12
6. i) What is Industrial Sickness ? Explain the various effects of Industrial Sickness. 12
- OR
- ii) Explain the incentives and subsidies offered by Government of Goa to an Entrepreneur. 12

Total No. of Printed Pages:2

T.Y.B.Com Semester VI (Repeat) / One Time Opportunity
EXAMINATION November 2019
Cost & Management Accounting Major 2 : Techniques of Costing

[Total Marks :80]

[Duration : Two Hours]

Instructions:

- 1) Q.No.1 is compulsory.
- 2) Answer any 3 questions from the rest.
- 3) Give working notes wherever necessary.
- 4) All questions carry equal marks.

- Q.1 A retail dealer in garments is selling 24000 shirts annually. He supplies the following details for the year ended 31st December 2018. (20 marks)
- Selling price per shirt Rs.400
Variable cost per shirt Rs.250
Fixed cost:-
Staff salaries for the year Rs. 12,00,000
General office cost for the year Rs.8,00,000
Advertising cost for the year Rs.4,00,000
- As a Cost Accountant, you are required to calculate the following
- i) Breakeven point (in number of shirts and in rupees value) and margin of safety
 - ii) Assume that 20,000 shirts were sold in a year, find out the net profit of the firm.
 - iii) Assuming for the year 2019, an additional staff salary of Rs.3,30,000 is anticipated & price of the shirt is likely to be increased by 15%, what should be the breakeven point in number of shirts and sales revenue.
 - iv) If it is decided to introduce a selling commission of Rs.30 per shirt, how many shirts would require to be sold in a year to earn a profit of Rs.1,50,000

- Q.2 The standard cost of certain chemical mixture is: (20 marks)
- 35% of material A at Rs. 25 per kg
65% of material B at Rs. 36 per kg
- A standard loss of 5% is expected in production during a period, there is usage of
125 kgs. Of material 'A' at Rs. 27 per kg
275 kgs. Of material 'B' at Rs. 34 per kg
The actual output was 365 kgs.
- Calculate: (a) material cost variance (b) material price variance (c) material usage variance (d) material mix variance (e) material yield variance

- Q.3 The following particular are extracted from the records of a company. (20 marks)

	Product 'A' per unit	Product 'B' per unit
Sales	Rs. 1000	Rs. 1200
Consumption of materials	2 kg	3 kg
Material cost	Rs. 100	Rs. 150
Direct wages cost	Rs. 150	Rs. 100



Direct expenses	Rs.50	Rs.60
Machine hours used	3	2
Overhead expense: Fixed	Rs.50	Rs.100
variable	Rs.150	Rs.200

Direct wages per hour Rs.50.

Comment on the profitability of each product (both use the same raw material) when

- Total sales potential in units & value is limited
- Raw material is in short supply
- Production capacity (in terms of machine hours) is the limiting factor,
- Assuming Raw material is the key factor, availability of which is 10000 kg and maximum sales potential for each product being 3500 units, find out the product mix which will yield the maximum profit

Q.4

- a) From the data given below, calculate labour cost variance labour rate variance and Labour efficiency Labour mix variance for each of the two departments. (10 marks)

Particulars	Department 'A'	Department 'B'
Actual gross wages (Direct)	Rs.2,00,000	Rs.1,80,000
Standard hours produced	8,000	6000
Standard rate per hour (Rs.)	30	35
Actual hours worked	8200	5800

- b) PH Ltd furnishes the following information relating to budgeted sales and Actual sales for April. (10 marks)

Product	Sales quantity (units)	Selling price per unit (Rs.)
Budgeted sales A	1200	15
B	800	20
Actual sales A	880	18
B	880	20

Calculate the i) Total sales Variance ii) Sales price Variance iii) Sales mix variance iv) Sales Quantity Variance

Q.5

- a) What is management reporting? Explain the general principles of reporting. (10 marks)
- b) What is Responsibility Accounting? Explain the various types of responsibility centres. (10 marks)

Q.6

Write short notes on any four of the following.

- Methods of determining transfer price
- Performance Budgeting
- Types of Reports
- Overhead variance
- Application of marginal costing
- Advantages of standard costing.

(4x5=20)

1. Labour Cost Variance.
2. Labour Rate Variance.
3. Labour Efficiency Variance.

(10)

- (B) For the data given below relates to modern garments which produces and sold T-shirts during 2018-19. The opening stock of 500 T-shirts valued at Rs.1,00,000 including variable cost of Rs. 80 per T-shirt:

Production	5000 T-shirts
Sales @ Rs.300 per T-shirts	4000 T-shirts
Direct Material Cost	Rs. 2,00,000
Direct Labour Cost	Rs. 1,00,000
Factory Overheads:	
Variable	Rs.1,00,000
Fixed	Rs. 6,00,000

Closing stock is valued at current cost.

You are required to present income statement using:

- a) Absorption Costing
- b) Marginal Costing

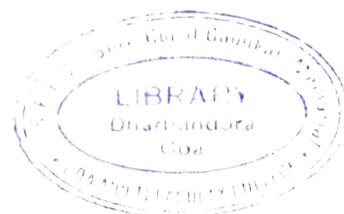
Account briefly for the difference in net profit between the two income statements. (10)

Q.5A) Explain the different classification of reports. (10)

B) Explain the need of management Control System in a company. (10)

Q.6 Write Short notes on any four of the following: (4X5=20)

- a) Assumptions of Break Even Analysis.
- b) Application of Marginal costing in pricing decision.
- c) Merits of Standard Costing.
- d) Steps of Performance budgeting.
- e) Objectives of Marginal Costing.
- f) Significance of Variance Analysis



B.Com. (Semester - VI) Examination, April/May 2019
Major 2 : COST AND MANAGEMENT ACCOUNTING
Techniques of Costing (New Course)

Duration : 2 Hours

Total Marks : 80

- Instructions :**
- 1) Question No. 1 is **compulsory**.
 - 2) Answer **any 3** questions from the rest.
 - 3) Give working notes **wherever** necessary.
 - 4) **All** questions carry **equal** marks.

1. Alpha Engineering Company's reported position for the year ending on 31st March, 2019 is as follows :

20

Particulars	Amount in Rs.
Sales	2,00,000
Less : Variable overheads	1,50,000
Contribution	50,000
Less : Fixed overheads	15,000
Profit	35,000

Calculate :

- a) P/V ratio and B.E.P.
- b) Margin of safety at a sales of Rs. 3,50,000.
- c) Sales, at 40% P/V ratio, if the current profit is expected.
- d) Sales required to earn a net profit of Rs. 80,000 after tax assuming corporate income tax rate as 60%.
- e) New B.E.P. in value if there is an increase of Rs. 10,000 p.a. in the variable overheads.



P.T.O.



2. ABC Ltd. engaged in producing a product "PC" provides the following information : 20

Standard mix

60% of chemical X and

40% of chemical Y

Standard price of X is Rs. 5 per kg and Rs. 10 per kg for Y

Standard loss in production is 30%

Actual mix

80 kgs of X @ Rs. 4.50 per kg

70 kgs of Y @ Rs. 8.00 per kg

Actual yield 115 kgs of "PC"

Calculate :

- Material cost variance
 - Material price variance
 - Material quantity variance
 - Material mix variance
 - Material yield variance.
3. A company is able to produce 3 products X, Y and Z for the next period. 20
Estimated details are as follows :

Particulars

Particulars	Products		
	X	Y	Z
	Amount	Amount	Amount
	Rs.	Rs.	Rs.
	Per unit	Per unit	Per unit
Selling price	300	400	360
Labour @ Rs. 20 per hour	40	140	100
Materials @ Rs. 10 per kg	180	100	120

Maximum demand : 5000 units each fixed cost Rs. 5,62,000 per period.

- A) Based on the above data state which of the products would be profitable to be manufactured.
- If sales in units is the limiting factor.
 - If labour is the limiting factor.
 - If materials is the limiting factor.
- B) Calculate the optimal product mix to be adopted if labour hours are limited to 50000 hours in a period and the profit that would be earned from this mix.



4. A) Following details are provided by XYZ Company Ltd. in relation to its labour force engaged on a job. 10

75 skilled workers @ Rs. 60 per hour for 30 hours.

60 unskilled workers @ Rs. 30 per hour for 30 hours.

The job was actually completed in 32 hours.

The actual labour cost was as follows :

70 skilled workers @ Rs. 70.00 per hour.

80 unskilled workers @ Rs. 20.00 per hour.

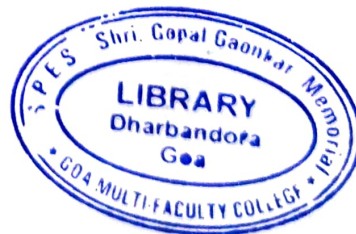
Calculate :

- a) Labour cost variance
 - b) Labour rate variance
 - c) Labour time variance
 - d) Labour mix variance
- B) Following detail are available for the budgeted and actual sales of KL Manufacturing Company Ltd. 10

Product	Budgeted		Actual	
	Quantity (Units)	Rate (Rs.)	Quantity (Units)	Rate (Rs.)
X	3000	12	3200	13
Y	2000	18	1600	17

Calculate :

- a) Sales value variance
 - b) Sales price variance
 - c) Sales volume variance
 - d) Sales quantity variance
5. A) What is management reporting ? Explain various types of management reports. 10
- B) What is Transfer Pricing ? Explain the methods of Transfer Pricing. 10
6. Write short notes on **any 4** from the following : (5×4=20)
- a) Overhead cost variance.
 - b) Responsibility centers.
 - c) Uses of Break - even analysis.
 - d) Procedure of standard costing.
 - e) Margin of safety.
 - f) Performance budgeting.





SUB – 02

B.Com. (Semester – VI) Examination, April/May 2019
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 No. 1 and Question No. 2 in **not more than 100 words each**.
iii) Answer Question No. 3 to Question No. 6 in **not more than 400 words each**.
iv) Figures to the **right** indicate **maximum** marks to the question/sub-questions.

1. Answer **any four** of the following in approximately. (4×4=16)
i) Write a note on gender composition in India.
ii) Write a note on income distribution in India.
iii) Briefly explain the role of India's agriculture.
iv) Briefly explain any two organized sources of agricultural finance.
v) Write any four corrective measures in agricultural marketing system in India.
vi) Write a note on weaknesses of Indian agriculture.
2. Answer **any four** of the following in approximately. (4×4=16)
i) Write a note on composition of unorganised industrial sector in India.
ii) Write a note on role of private industrial sector in India.
iii) Briefly explain the role of industry in economy.
iv) Write a note on IT-enabled services in India.
v) Write a note on place of services sector in Indian economy.
vi) Write a note on composition of India's imports.
3. A) Explain the concept and importance of demographic dividend in India. 12

OR

- B) Explain the present status of the Indian economy with respect macroeconomic variables. 12

P.T.O.





SUB – 02

4. A) Explain the place of agriculture in India.

12

OR

B) Answer the following :

12

i) Major sources of unorganised agricultural finance in India.

ii) Defects of agriculture marketing in India.

5. A) Explain the place of industry in Indian economy.

12

OR

B) Explain any six challenges faced by MSMEs in India.

12

6. A) Explain the composition of services sector in India.

12

OR

B) Explain the contribution of healthcare, education and financial services to Indian economy.

12

Total No. of Printed Pages:2

T.Y. B.Com (Semester-VI) (Repeat)/One Time Opportunity
EXAMINATION Oct/Nov 2019
Cost & Management Accounting Major 3 : Cost & Management Audit

[Duration : Two 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 sub-questions / questions.

- Q.1 Answer any four of the following 16
- a) Internal control
 - b) Judgmental sampling
 - c) Preservation of cost Accounting Records
 - d) Accounting for R & D Expenses
 - e) Qualifications to Cost Audit Report
 - f) Unqualified Opinion
- Q.2 Answer any four of the following 16
- a) Benefits of cost Accounting Records
 - b) Cost auditors observation & conclusion
 - c) Uses of Management Audit
 - d) Social cost Benefit analysis
 - e) Need for management audit
 - f) Management auditor
- Q.3 a) What is Internal Check? Distinguish Between Internal check & Internal Audit. 12
- OR
- b) What is Budgetary Control? State the points to be considered for its evaluation. 12
- Q.4 a) Explain the end use of cost audit report. 12
- OR
- b) State the points to be considered for accounting for production and sales. 12
- Q.5 a) Explain the scope of Management Audit. 12
- OR
- b) Distinguish between Management Audit And financial Audit. 12



Paper / Subject Code: BCR617 / Cost & Management Accounting Major 3 : Cost & Management Audit

BCR617

Q.6

- a) Enumerate the special penal provisions applicable to the cost auditor
- b) Explain the evaluation of corporate image.

8
4

OR

- x) State the points to be considered for the verification of raw materials
- y) Explain the audit of the management process.

8
4

Total No. of Printed Page:2

**T.Y. B.Com. Semester-VI (Repeat) / One Time Opportunity
EXAMINATION October 2019
Human Resource Management**

[Duration : Two Hours]

[Max. 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 need for Outsourcing.
- b) Job Rotation
- c) Write a note on Rowan Plan
- d) State any four features of Payment of Bonus Act 1965
- e) Auto Management
- f) State any four objectives of Labour Welfare.

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

16

- a) Role of government in Labour Welfare.
- b) State any four weaknesses of Indian Trade Unions.
- c) Features of Innovative Organisation.
- d) Concept of Business Process Re-engineering.
- e) Meaning of Learning Organisation.
- f) Concept of Competencies.

a) What is Human Resource Planning? Explain the steps involved in Human Resource Planning.

12

OR

b) Examine any four methods of data collection for Job Analysis.

12

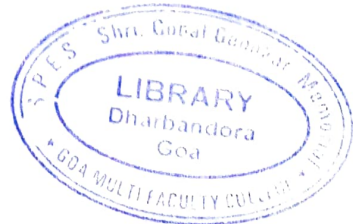
a) Examine the essentials of a sound wage system.

12

OR

b) Explain the external sources of recruitment.

12



Paper / Subject Code: BCR601 / Human Resource Management

BCR601

5. a) Explain the various functions of a Trade Union. 12
OR
b) What is Employee Empowerment? Examine the barriers in Employee Empowerment. 12
6. a) What is Labour Turnover? Suggest some measures for minimizing Labour Turnover? 12
OR
b) What is Employee Branding? Explain the four Es of Employee Branding. 12

**B.Com. (Semester – VI) Examination, April/May 2019
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
- Meaning of Selection.
 - Job Enlargement.
 - Write a note on Taylor's Wage Differential Plan.
 - Features of Co-partnership.
 - Explain the concept of Works Committee.
 - Labour Welfare.
2. Write short notes on the following (**any four**) : 16
- State any four causes of Labour Absenteeism.
 - Role of Trade Unions in Labour Welfare.
 - Concept of Innovative Organisation.
 - Factors responsible for changing environment of HRM.
 - Concept of Learning Organisation.
 - Managerial roles in Innovation.
3. a) Examine the factors influencing Job Design. 12
- OR
- b) Explain the benefits of outsourcing. 12



P.T.O.

SUB - 01



4. a) Explain the factors determining Wage Rates.

12

OR

b) Suggest measures for making Human Resource Planning effective.

12

5. a) What is Profit Sharing Scheme? Examine the various features of the Profit Sharing Scheme.

12

OR

b) Suggest measures for the healthy growth of Trade Unions in India.

12

6. a) Examine the causes of Labour Turnover.

12

OR

b) Explain the need for innovation.

12



Total No. of Printed Pages:03

**T.Y.B.Com Semester VI (Repeat) / One Time Opportunity
EXAMINATION OCTOBER 2019
Cost & Management Accounting Major 1 : Income Tax**

[Duration : Two 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.

Q.1 Answer any four from the following:

(4x5=20)

- a) Ajit has a stationary shop which he started on 20th February, 2015. On 20th January 2018, he started another restaurant business. Determine the relevant previous year for the two types of business i.e. stationary shop restaurant business respectively, for the assessment year 2018- 19.
- b) Miss. Sanika, who is a resident of Delhi, receives house rent allowance from her employer Rs. 15,000/- per month. She pays rent of 20,000/- per month and she receives a monthly salary of Rs. 70,000/- Calculate exemption u/s 10 (13A).
- c) Mr. Kunal retires on 15th January 2018 after serving Sunshine Pvt. Ltd for 22 year and 8 months. He is not covered by the payment of Gratuity Act, 1972. His average monthly salary for last 10 months prior to the month of retirement was Rs.52.000/- on his retirement, he received Rs. 6,50,000/- as gratuity. Compute the amount of gratuity exempt u/s 10 (10).
- d) Explain apportionment of Income between Spouses governed by the Portuguese Civil code.
- e) From the following figures you are requires to calculate the depreciation admissible to an individual carrying on business, for the Assessment Year 2018- 19.

Particulars	Plant and machinery Rs.	Furniture Rs.
WDV at the beginning for the year	25,00,000	1,00,000
Additional during the year (1-1-2018)	4,00,000	Nil
Sales during the year	5,00,000	40,000
Rate of depreciation	15%	10%



Q.2

A) Given below are the particulars of the income from salaries of Sushmita who is working in income tax Department, for the year ended 31st march 2018. 10

- i) Basic salary Rs. 1, 10,000/- per month.
- ii) Dearness allowance @ 10% of basic salary
- iii) Entertainment allowance received Rs. 2,000/- p.m.
- iv) Children hostel expenditure allowance 275/- for 3 children
- v) Children education allowance @ 125/- for 3 children.
- vi) Received arrears of salary Rs. 25,000/-

Compute Income salaries of Sushmita for the assessment year 2018- 19.

B) The receipts and payments accounts of Mr. Srinivas a chartered Accountant is given below for the year ending 31st March, 2018. 10

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Balance b/d		By Salaries	1,50,000
Cash in hand	15,000	By office Rent	1,20,000
Cash at Bank	1,15,000	By Membership Fees	10,000
To Consultation Fees	12,50,000	By subscriptions to Journals	6,000
To gift from client	25,000	By Stationary	22,000
The Amount received from LIC policy	1,50,000	By Donation to relief fund	50,000
		By LIC Premium paid	1,50,000
		By Furniture & Fittings	5,50,000
		By Drawings	3,00,000
		By Balance c/d	
		Cash in hand	30,000
		Cash at Bank	1,67,000
	15,55,000		15,55,000

During the year rent paid Rs. 24,000 was considered as unreasonable.

Q.3 Mr. Vignesh from Vasco was employed with SMS Ltd. As Sales executive where he worked till 30th November 2017. He received the following payments till 30th November 2017. 20

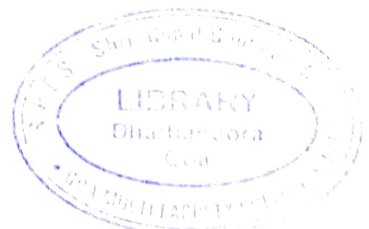
- i) Net salary Rs. 45,000/- per month.
- ii) Professional tax deducted from salary Rs. 200/- per month.
- iii) Transport allowance Rs. 2,000/- per month/-
- iv) Arrears of salary received Rs. 75,000/-

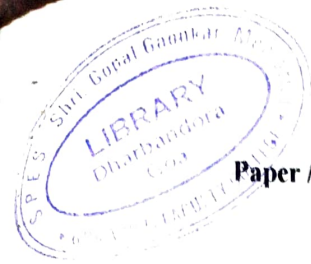
From 1st December, 2017 he started his own business. Following is the Profit and Loss Accounts of his business for the 4 months ending on 31st March 2018.



Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To salaries & Wages	1,50,000	By gross Profit	7,50,000
To Office expenses	50,000	By dividend received from Bata Ltd.	50,000
To Life insurance premium: Life (self) 50,000 Staff 25,000	75,000	By Share of partnership firm	10,000
To Income tax paid	10,000		
To Provision for bad debts	15,000		
To Donations	25,000		
To contribution to Public Provident Fund (self-account)	1,25,000		
To Depreciation	50,000		
To Net Profit	3,10,000		
	<u>8,35,000</u>		<u>8,35,000</u>

- Q.4 Write short notes on the following: (4x5)
- Scope of total income
 - Exemption available for agriculture income U/s 10(1).
 - "Assessment" as per Income Tax Act
 - Taxable perquisites
- Q.5 Answer the following questions: (4x5)
- Explain basis of computation of income from House property u/s 22.
 - Briefly explain amount not deductible u/s 58 while calculating income from other sources.
 - Explain exemption under section 10 in respect of Dividend and Interest on Units.
 - Explain deduction available u/s 80U.
- Q.6 Answer the following questions: (4x5)
- Write deduction available under section 24 for self-occupied house property.
 - Explain deductions that are available while computing income from other source.
 - Define term person as defined u/s 2 (31).
 - Explain deduction available u/s 80E.





Paper / Subject Code: BCR604 / Entrepreneurship Development II

BCR604

Total No. of Printed Pages:02

**T.Y.B.Com Semester VI (Repeat) / One Time Opportunity
EXAMINATION OCTOBER 2019
Entrepreneurship Development II**

[Duration : Two Hours]

[Max. Marks : 80]

- Instructions :** 1) All questions are compulsory, however internal choice is available.
2) Answer sub-Questions in question 1 and question 2 is 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 questions/sub questions.
5) Paper carries maximum of 80 marks.

- Q.1 Answer **any four** of the following. 16
- Features of Sole proprietorship
 - Financial problems faced by SSI units
 - Role of Economic development Corporation
 - Functions of Commercial Banks.
 - Factors influencing choice of Technology
 - Different sites available to locate the business.
- Q.2 Answer **any four** of the following. 16
- Need for incentives and subsidies
 - Consequences of Industrial Sickness on workers
 - Chief Minister's Rojgar Yojana
 - Social responsibility towards Employees
 - Measures for Industrial Sickness
 - Arguments against Social Responsibility
- Q.3 a) Explain the steps involved in setting up of a Small Scale unit. 12
OR
b) Explain the functions of Goa Handicraft Rural and Small Scale industries Development Corporation. 12
- Q.4 a) What is Distribution Channel? Explain the factors influencing choice of channel of distribution. 12
OR
b) Explain the functions of Small Industries Development Bank of India. 12



SUB – 16

B.Com. (Semester – VI) Examination, April/May 2019
COST AND MANAGEMENT ACCOUNTING
Major – 3 : 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 sub-questions/questions.**

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

16

- a) Internal audit.
- b) Inventory control.
- c) Accounting for depreciation.
- d) Benefits of Cost Accounting Records.
- e) Notes of Cost Audit Report.
- f) Qualified opinion of Cost Auditor.

2. Answer **any four** of the following :

16

- a) Preservation of cost accounting records.
- b) Statistical records.
- c) Appraisal of control function.
- d) Nature of Management Audit.
- e) Social cost benefit analysis.
- f) Qualities of management auditor.

3. a) Enumerate the points to be considered for the evaluation of capacity utilization.

12

OR

b) What is Statistical Sampling ? Explain the different methods of Statistical Sampling.

12



P.T.O.



SUB – 16

4. a) What is cost audit report ? Explain the contents of cost audit report. 12

OR

b) Explain the factors to be considered for accounting for production and overheads. 12

5. a) What is Corporate Image ? Explain the evaluation of corporate image. 12

OR

b) Distinguish between Management Audit and Cost Audit. 12

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

b) Write a note on the audit of the management process. 4

OR

x) Explain the End Use of cost audit report. 8

y) Describe the appraisal of planning function. 4



Total No. of Printed Pages: 1

T.Y.B.Com Semester VI (Repeat) / One Time Opportunity
EXAMINATION OCTOBER 2019
Issues of Indian Economy

[Duration : Two Hours]

[Max. Marks :80]

Instructions:-

- i. All questions are compulsory. However, internal choice is available.
- ii. Answer sub-questions in question I and question II in not more than 100 words each.
- iii. Answer question III to question VI in not more than 400 words each.
- iv. Figures to the right indicates maximum marks to the question/sub-questions.

Q.1 Answer any four of the following in approximately (4x4=16)

- i) Write a note on Birth and Death Rate in India.
- ii) Write a note on Demographic Dividend in India.
- iii) Explain the role of India's agriculture in economic growth.
- iv) Briefly explain any two unorganized sources of agricultural finance.
- v) Briefly explain any two defects in agricultural marketing system in India.
- vi) Write a note on importance of food security in India.

Q.2 Answer any four of the following in approximately (4x4=16)

- i) Write a short note on features of industrial policy of 1991.
- ii) Briefly explain India's organized Industrial sector.
- iii) Briefly explain the weaknesses of industrial sector in Indian economy.
- iv) Write a note on composition of India's exports.
- v) Write a note on Transportation and Telecommunications in India.
- vi) Write a note on Direction of India's Imports.

Q.3 A) Explain in detail the concept of Human Development Index. 12

OR

B) Explain the present status of the Indian economy with respect to Inflation, per capita income and composition of GDP. 12

Q.4 A) Explain the major sources of organized agricultural finance in India. 12

OR

B) Explain the challenges faced by agricultural in Indian economy. 12

Q.5 A) Explain the role of industry in economic growth and development. 12

OR

B) Explain in detail the challenges faced by MSMEs in India. 12

Q.6 A) Explain any four challenges faced by India's services sector. 12

OR

B) Explain the place of services sector in Indian economy. 12

