

GMFC LIBRARY



B.Com SEM II
14-15
Question Papers

SSPES's
GOA MULTI-FACULTY COLLEGE
DHARBANDORA, GOA
B.com Semester End Examination, April 2015

2nd
Semester

Semester II
Total No. of Questions: 06
Duration: 2 Hrs.

Financial Accounting -II
Total No. of pages:05
Maximum Marks: 80

- Instructions:** 1) Question No. 1 is Compulsory.
2) Answer any 3 Questions from Q.No.2 to Q.No.6.
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.
6) Show important working notes as fair work.

Q1. Sai, Saiksha and Srisha were sharing profits and loss in the ratio of 1:1:1. They decided to dissolve the firm on 31st December 2013, when the Balance Sheet was as follows:

Balance Sheet as on 31st December 2013

Liabilities	Amount	Assets	Amount
Bank Loan	240,000	Fixed Assets	6,00,000
Reserve	360,000	Currents Assets	480,000
Capital		Cash in Hand	240,000
Sai	360,000		
Saiksha	120,000		
Srisha	40,000		
	13,20,000		13,20,000

It was agreed that Rs.12,000 should be kept aside for realization expenses.

The assets were realized as follows:

On 1st April, 2013 Rs. 2,07,600

On 1st May 2013 Rs. 3,56,400

On 1st June 2013 Rs. 3,24,000

Actual realization expenses amounted to Rs. 11,400 only.

You are required to prepare a statement showing the distribution of cash under Notional Loss Method.

(20)

Q. From the following balance extracted from the books of Akshay, prepare Departmental Trading and Profits and Loss Account for the year ending on 31st March 2012 and a Balance Sheet as on that date.

Particular	Debit (Rs.)	Credit (Rs.)
Stock (1/4/2011)	27,000	
Dept. A	24,500	
Dept. B		
Purchases:	49,000	
Dept. A	36,750	
Dept. B		
Sales:		
Dept. A		84,500
Dept. B		67,600
Wages:	6700	
Dept. A	1200	
Dept. B	9350	
Rent	6600	
Salaries	2100	
Lighting and Heating	2205	
Discount Allowed		
Discount Received		665
Advertisement	3690	
Carriage outward	2345	
Machinery	3000	
Land and Building	21000	
Debtors	9100	
Creditors		18,685
Capital		47,650
Drawing	4500	
Cash	160	
Bank	9,900	
	<u>2,19,100</u>	<u>2,19,100</u>

The following information is available:

1. Rent, Lighting and Heating, Salaries, Depreciation are to be apportioned to A and B Dept. as 3:2
2. Other expenses and income are to be apportioned to A and B Dept. on 2:1 basis.
3. Following adjustment are to be made:



Rent outstanding: Rs. 1850, Lighting and Heating prepaid Rs. 900, Depreciation on Machinery and Land & Building @ 10% p.a.

4. Stock on 31st March 2012 Dept. A Rs. 27480 and Dept. B Rs. 24010.

(20)

Q3. The Goa Carbon Ltd. Canacona has a Branch at Panaji. Goods are sent to the branch by head office at cost plus 33^{1/3}%. All expenses are paid by head office and cash received is sent to head office immediately.

Particular	Amount
Stock on 1.1.2011 (at Cost price)	1,96,200
Debtors on 1.1.2011	3,15,000
Petty cash on 1.1.2011	2250
Goods received from head office at Invoice Price	5,85,000
Goods return to head office (at Cost price)	10,800
Cash sales	3,82,500
Expenses paid by head office:	
Salary and Wages	84,000
Trade expenses	22,500
Rent	28,500
Cash sent for petty expenses	2130
Discount allowed to customer	31,500
Discount received	1200
Bad Debts	8400
Cash received from Debtors	5,89,500
Stock on 31.12.2011 at cost	1,70,100
Debtors on 31.12.2011	37,980
Petty Cash on 31.12.2011	1080

Prepare Branch Stock Account, Branch Adjustment Account, Branch Debtors Account, Branch Expenses Account and Branch Profits and Loss Account in the books of Head office.

(20)

Q4. On 16th August 2010 a fire occurred in the godown of Mahesh Saw mill and the godown was destroyed. From the following information prepare a statement showing a claim to be lodged to the insurance company.

Particular	Amount
Stock on 1 st January 2009	1,80,000
Wages paid for the year 2009 (out of that Rs. 5000 paid for construction on stage for performing a cultural program by staff)	30,000

recreation of Saw mill)	
Carriage inward for the year 2009	15,000
Purchases for the year ended 31/12/2009	7,10,000
Sales for the year ended 31/12/2009	10,15,000
Closing stock as on 31/12/2009	1,60,000
Purchases from 1/1/2010 – 16/08/2010	2,22,000
Sales from 1/1/2007 – 16/08/2007	4,12,500

An item of stock purchased in 2008 at a cost of Rs. 5000 was valued at Rs. 6000 on 31/12/2008. Half of the stock was sold in 2009 for Rs. 17,000. The remaining stock was valued at Rs. 10,000 on 31/12/2009. One fourth of the original stock was sold in April 2007 for Rs. 2600. The remaining stock was considered to be worth is 50% of its original cost. Stock of the value of Rs. 75,000 was Salvage. The amount of the policy was for Rs. 2,10,000. There was an Average Clause in the policy.

(20)

Q5. The Receipt side of the Store Ledger Account shows the following Particular for the month of January 2014.

1 st	Opening Balance	1500 books @ Rs. 24 per Unit
5 th	Received	1200 books @ Rs. 24.25 per Unit
12 th	Received	1150 books @ Rs. 24.10 per Unit
20 th	Received	1300 books @ Rs. 24.50 per Unit
25 th	Received	1400 books @ Rs. 24 per Unit

The Issued of Material is as follows:

4 th	Issues	1200 books
10 th	Issues	1400 books
15 th	Issues	1100 books
19 th	Issues	1100 books
26 th	Issues	1200 books
30 th	Issues	1250 books

Write out Stores Ledger Account pricing the Issues on the Principle of FIFO.

(10)

Q5.B. Vimal Ltd. prepares accounts on 31st March each year. On 31st March 2012 its stock taking expert was ill and the preparation of the physical inventory was delayed until 3rd April 2012 on which date the stock valued at cost amounted to Rs. 240000

An examination of inventories and related financial records disclosed that between 1st and 3rd April 2012.

1. Sales totalled Rs. 40000 including : (a) Rs. 2000 in respect of goods which left the warehouse on 29th March 2012; and (b) Rs. 4000 in respect of goods not dispatched until 12th April 2012. The rate of Gross Profit to sale was 30%.
2. Purchases totaled Rs. 18000 including: (a) Rs. 6000 for goods received in march 2012; and (b) Rs. 3000 for goods received in 10th April 2012.
3. Returns from customer totaled Rs. 6000
4. Returns to suppliers totaled Rs. 4000
5. There were arithmetical errors in the stock sheets on 3rd April 2012 resulting in an over- valuation of Rs.4600
6. Prepare a statement showing the correct amount of company's stock at cost on 31st March 2012.

(10)

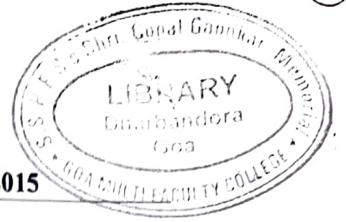
Q6. Answer the following question in 100 words. (any Four)

(4*5)

- I. What is the meaning of Proportionate Capital Method?
- II. Write the distinguish Between Branch and Department. (Any four point)
- III. What is Average Clause in Fire Insurance?
- IV. What is FIFO method and its Advantages (any two).
- V. Explain Advantages of Departmental Accounting.

2

SHREE SATERI PISSANI EDUCATION SOCIETY'S
GOA MULTI-FACULTY COLLEGE
DHARBANDORA - GOA



SEMESTER END EXAMINATION - II, APRIL 2015

Class : FY B.Com

Sub: COST ACCOUNTING

Max Marks: 80

Duration: 2 Hours

- Instructions: 1) Q.1 is compulsory
2) Answer any three from Q.2 to Q.6
3) Figures to the right indicate maximum marks.
4) Start each new question in a fresh page.

Q.1. Answer ANY FOUR of the following

(20)

- Idle time
- Payroll department
- Absorption of overheads
- Fixed cost v/s variable cost
- Requisites of good time keeping system



Q.2 Following information has been obtained from the records of Left Centre Corporation for 2010, Prepare cost sheet

(20)

Particulars	Rs.	Particulars	Rs.
Direct Materials	1,00,000	Telephone Charges	125
Consumable stores	2,500	Postage	500
Direct Wages	30,000	Telegrams	250
Manager's Salary	5,000	Storekeeper's wages	1,000
Wages of Foreman	2,500	Salesmen's salary	1,250
Directors' fees	1,250	Oil and water	500
Electric power	500	Travelling expenses	500
Office Stationery	500	Rent: Factory	5,000
Lighting: Factory	1,500	Advertising	1,250
Office	2,500	Sales	1,89,500
Warehouse charges	500	Carriage outward	375
Factory plant	3,500	Transfer to Reserves	1,000
Dividend	2000	Discount on issue of shares	1000
Depreciation: Factory Plant	500	Office Premises	1250

Q.3 Calculate the earnings of worker A,B and C under straight piece rate system and Merrick piece rate plan.

(20)

Normal rate per hour Rs.3.6

Standard time per unit 2 minute

Output per day is as follows:

Worker A-768 units, Worker B-900 units, and Worker C-1104 units.

Q.4 A company has three production departments and two service departments, and for a period the departmental distribution summary has the following totals

(20)

	Rs.
Production Departments: P1-Rs.800: P2-Rs.700 and P3 Rs.500	2000
Service Departments: S1-Rs.234 and S2-Rs.300	<u>543</u>
	<u>2534</u>

The expenses of the service departments are charged out on a percentage basis as follows:

Particulars	P1	P2	P3	S1	S2
Service Departments S1	20%	40%	30%	-	10%
Service Departments S2	40%	20%	20%	20%	-

Prepare a statement showing apportionment of two service departments expenses to production departments by simultaneous equation method.

Q.5

(10x2=20)

a) X an employee of ABC co. gets the following emoluments and benefits:

i.	Basic pay per month	Rs.1000 p.m
ii.	DA	Rs.200 p.m
iii.	Bonus	20% of salary and DA
iv.	Other allowances	Rs.250 p.m
v.	Employees contribution to P.F	10% of salary and DA
vi.	Tax deducted at source	Rs.300 p.m
vii.	Contribution to employees state insurance	Rs.200 p.m
viii.	House rent deducted	Rs.250 p.m
ix.	Leave pay	Rs.300 p.m

Calculate the Gross wages and net wage of employee 'X'

b) A machine is purchased for cash at Rs.18,400. Its working life is estimated to be 36,000 hours after which its scrap value is estimated at Rs.400. It is assumed from the past experience that:

i.	Machine will work for 1800 hours annually	
ii.	The repair charges will be 1080 during the whole period of life of machine.	
iii.	The power consumption will be 5 units per hour at 6 paise per unit.	
iv.	Other annual standing charges are estimated to be:	
	Rent of department (machine occupies 1/5 th of total space)	Rs.1500
	Light (12 points in the department -2points engaged in the machine)	Rs.600
	Foreman salary (1/4 th of his time is occupied in the machine)	Rs.12,000
	Insurance premium	Rs.70
	Cotton waste	Rs.120.

Q.6

(10x2=20)

- Explain the various individual incentive plans
- Classification of overheads cost

SHREE SATERI PISSANI EDUCATION SOCIETY
GOA MULTI-FACULTY COLLEGE
DHARBANDORA - GOA



SEMESTER END EXAMINATION - II, APRIL 2015

Class : FY B.Com

Sub: GENERAL MANAGEMENT

Max Marks: 80

Duration: 2 Hours

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

Q1. Answer ANY FOUR of the following

(16)

- a) Managers and ethical behavior
- b) Barriers to ethical business
- c) Need for corporate responsibility
- d) Managing change
- e) Overcoming resistance to change
- f) Features of management of change



Q.2 Answer ANY FOUR of the following

(16)

- a) Causes of conflict
- b) Conflict management
- c) Inter group conflict
- d) Role of board of directors
- e) Types of group
- f) Features of group

Q.3 Describe business ethics. Point out its characteristics

(12)

OR

Q.3 What is corporate social responsibility? What are the factors influencing corporate responsibility

(12)

Q4. What is Resistance to change? What are the factors effecting causes of Resistance to change

OR

Q.4 What is change management? Explain features of Managing change

(12)

Q.5 Describe strategies for managing conflicts.

(12)

OR

Q5. Enumerate different types of conflict. Explain intra-personal conflict

(12)

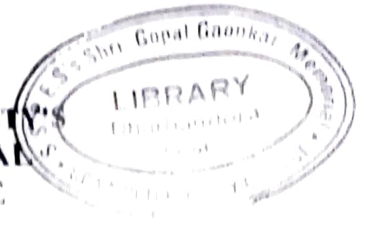
Q.6 Distinguish between formal and informal group

(12)

OR

Q.6 What is group dynamics? Explain its significance to business

(12)



SHREE SATRU PISSANI EDUCATION SOCIETY'S
SHRI. GOPAL GAONKAR MEMORIAL
GOA MULTI-FACULTY COLLEGE
DHARBANDORA-GOA

SEMESTER END EXAMINATION - II, APRIL 2015

Class : FY B.Com

Sub: MANAGERIAL ECONOMICS - II

Max Marks: 80

Duration: 2 Hours

- 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)

- Differentiate between Perfect competition and Monopoly.
- Briefly explain how prices and output are determined.
- What are features of oligopoly market?
- Explain in brief pricing based on product life cycle..
- What are the general considerations relevant for pricing policy?
- How demand and supply affect price forecasting?

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

- Explain in brief Risk and uncertainty bearing theory of profit by Knight.
- List out managerial applications of Break-even concept.
- Explain in short of Profit –Volume analysis.
- What are the determining size of the Capital Budget?
- List out the techniques of investment appraisal.
- What is business decision making?

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

- Explain the revenue concepts with suitable schedule and diagram.

(or)

- How the price and output is determined in Perfect competition?

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

- Explain pricing based on competition.

(or)

- What are the factors affecting price forecasting?

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

- Explain the short run and long run goals of profit?

(or)

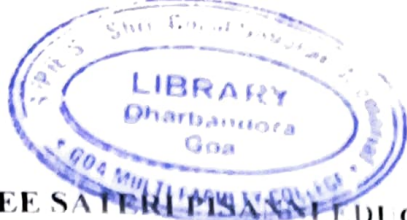
- What are the uses and limitations of Break-even Analysis?

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

- What are the sources of funds for long term financing?

(or)

- What are the sources of business risk?



SHREE SATELISHA EDUCATION SOCIETY
GOA MULTI-FACULTY COLLEGE
DHARBANDORA, GOA

Semester End Examination-II, April 2015

Class: FYBCom

Sub: Mathematical Techniques

Max. Marks: 80

Duration: 2 hours

- Instructions:
- 1) Figures to the right indicate full marks.
 - 2) Graph will be provided on request.
 - 3) All questions are compulsory (choice is internal)
 - 4) Use of calculators is allowed.

Q.1 Answer the following:

(5x4=20)

- a) Show that $A=(3,1)$ $B=(-1,9)$ and $C=(4,-1)$ are collinear points.
- b) Find a point on the x-axis whose distance from $(7,5)$ is 13 units.
- c) AB is the diameter of a circle with center C . If $A=(1,-2)$ and $C=(-3,4)$, find the co-ordinates of B .
- d) If $A=(1,-2)$ $B=(-2,3)$ and $C=(2,-5)$ are the vertices of triangle ABC , find the equation of the altitude AM .

OR

Q.1 Answer the following:

(5x4=20)

- w) P divides AB internally in the ratio 3:2. If $A=(1,-2)$ and $P=(4,7)$, find the co-ordinates of B .
- x) Write condition of concurrency and show that the lines $2x+3y+1=0$, $x+2y+1=0$ and $x+y=0$ are concurrent.
- y) A line makes equal intercepts on the coordinate axes and passes through $(2,4)$. Find its equation.
- z) Find the equation of line if it
 - i) passing through $A=(4,-3)$ and having slope as -2 .
 - ii) passing through the points $A=(1,6)$ and $B=(-5,0)$.

(5x4=20)

Q.2 Answer the following:

$$\begin{aligned} \text{a) If } f(x) &= x^2 + x + 1 & 0 < x < 2 \\ & 3x - 4 & 2 < x \\ & = x^2 + 1 & 4 < x < 6 \end{aligned} \text{ then,}$$

Find $f(1)$, $f(2)$, $f(3)$, $f(4)$ and $f(7)$.

b) If $f(x) = x^2 + 4$ and $g(x) = 1/x$, find $f[g(x)]$ and $g[f(x)]$.

c) Find $\lim_{x \rightarrow 2} \left[\frac{1}{x^2 + x + 6} + \frac{1}{x^2 - 9x + 14} \right]$

d) Examine the continuity of f at $x = 4$ if

$$\begin{aligned} f(x) &= \frac{x^2 - 16}{x^2 + x - 20} & x < 4 \\ & = 8 & x = 4 \end{aligned}$$

OR

(5x4=20)

Q.2 Answer the following:

w) If $f(x) = 1 + x - x^2$, find x , if $f(x+1) = f(x+2)$.

x) If $f(x, y) = x^2 + 2xy + y^2$, find f_x and f_y at $(1, 2)$

y) Find $\lim_{x \rightarrow 0} \left[\frac{x^3 + x - 7}{x^2 + 3x - 2} \right]$

z) If f is continuous at $x=2$, where

$$\begin{aligned} f(x) &= x^2 - x + 1 & 0 \leq x \leq 2 \\ & = 5x + a & 2 < x \leq 4 \end{aligned} \text{ then find } a.$$

Q.3 Answer the following:

(5x4=20)

a) Solve the following LPP graphically,

Minimize $Z = 5x + 10y$

Subject to $5x + 8y \leq 40$

$3x + y \leq 12, x \geq 0.$

- b) The demand function is given by $D = 1 + 3p + p^2$. find marginal demand at $p=1$.
- c) If $f(x,y) = x^2 + y^2 - 5x + 2y + 7$ then find f_x and f_y at $(2,3)$.
- d) If the demand function given by $D = 15 - 4p - p^2$. find price elasticity of demand at $p=2$.

OR

Q.3 Answer the following:

(5x4=20)

w) The total cost function is given by $C = x^2 + x + 20$. Find the average cost and marginal cost at $x=10$.

x) Find the extreme values of the function $f(x) = x^4 - 4x$.

y) If $f(x,y) = x^3 + 5xy + y^2 - 3x + 10$ at the point $(1,4)$. Find partial order derivatives at $(1,2)$.

z) Solve the following LPP graphically.

$$\text{Maximize } Z = 9x + 13y$$

$$\text{Subject to } 2x + 3y \leq 18$$

$$2x + y \leq 10, \quad x \geq 0, \quad y \geq 0.$$

Q.4 Answer the following:

(5x4=20)

a) Find $\frac{dy}{dx}$ for the following:

i) $y = \sqrt{15 - 4x}$

ii) $y = \log \sqrt{x^2 - 3x + 2}$

b) Find i) $\int_1^2 (9 - 6x) dx$

ii) $\int_0^1 e^{5x} dx$

c) The demand function for a certain commodity at $p = 16 - 4x$. find the consumer's surplus at $x=3$.

d) Evaluate i) $\int \frac{1}{x^8} dx$

ii) $\int \sqrt{x} dx$



OR

Q.4 Answer the following:

w) Find $\frac{dy}{dx}$ for the following:

i) $y = \frac{x+5}{x-9}$

ii) $y = x^4 + x^3 - 2x^2 + 5x + 9$

x) Find the maximum values of $f(x) = x^3 - 6x^2 + 9x$.

y) Evaluate $\int_1^7 \frac{x^2 + 3x + 2}{x+1} dx$

z) The supply function for a certain commodity at $p = 6x - 7$. Find the producer's surplus at $x = 3$.

(5x4=20)

SHREE SATERI PISSANI EDUCATION SOCIETY
GOA MULTI -FACULTY COLLEGE
DHARBANDORA, GOA
II Semester Examination, APRIL 2015



Class : F.Y.BCOM

Sub: INFORMATION TECHNOLOGY

Max marks: 80

Duration: 2 Hours

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

Q.1) Write a Short Note On (Any 4)

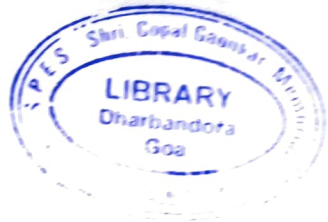
(4x4=16 Marks)

1. What are the Types of Computer Networks?
2. State the Role and Importance of Internet?
3. What are the advantages of Social Media?
4. What do you Mean by Cyber Warfare?
5. State the Difference between HTTP and HTTPS?
6. Explain BYOD?

Q.2) Write a Short Note On (Any 4)

(4x4=16 Marks)

1. Explain the term privacy Policy?
2. State the types of Intellectual Property Rights?
3. What are the Categories of Cyber Crime?
4. Explain the term Cyber terrorism?
5. State the Key Factors in CyberStalking?
6. What are the Categories of Privacy Laws?



Q.3) Answer the following questions

(12 Marks)

1. Explain the Emerging Threats in Cyber Space and also the Classification of different threats?

OR

2. Explain the Characteristics of Social Media in detail and also types of Social Networking?

(12 Marks)

Q.4) Answer the following questions

1.Explain the different types of Cyber Crimes?

OR

2.What is the Evolution and Purpose of Cyber Law and Explain the different Offences related to Cyber Law?

(12 Marks)

Q.5) Answer the following questions

1.What are the Roles/Objectives of Indian Computer Emergency Response team (CERT-IN)?

OR

2.Explain the following terms in brief.

- a)Device Cloning
- b)Duties of Adjudication Officer
- c)Data Recovery Techniques

Q.6) Answer the following questions

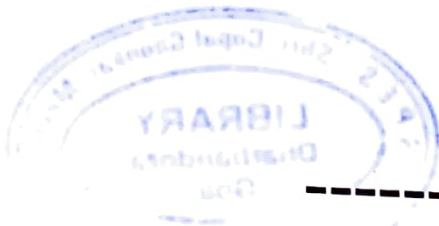
1. what do you mean by the Term Data Recovery and explain its types?

(12 Marks)

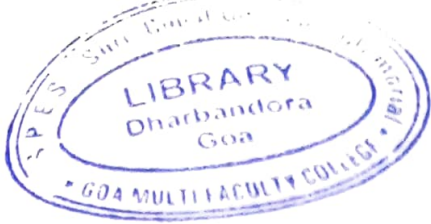
OR

2.Explain the following terms in brief.

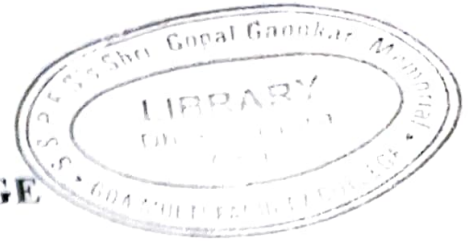
- a)Evidence Collection
- b)Media Sanitization



-----Best of Luck-----



8



**SSPES's
GOA MULTI - FACULTY COLLEGE
DHARBANDORA, GOA**

Semester End Examination - I, APRIL 2015

**Class: F.Y.BCOM
Max marks: 40**

**Sub: ENVIRONMENTAL STUDIES -II
Duration: 1 Hour**

- Instruction: 1) All Questions are Compulsory
2) Figures to right indicate marks
3) Start each new question on a fresh page**

Q1 Answer following question in brief (any four) 4 X 4 = 16

1. Effects of acid rain
2. Define solid waste and explain its effects on human health.
3. Explain in brief the concept of 'water shed management'
4. What a individual can do to follow three 'R' principle?
5. What are the causes of global warming?
6. Value education.

Q2 A. Bring out the measures at an individual and social level to prevent AIDS. (12)

OR

B. What an individual can do to protect wild life? (12)

Q3 A. Suggest measures to control surface water pollution? (12)

OR

B. Explain the family welfare program. (12)