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## B.Com SEM III 14-15 Question Papers

Sem - III

2014-2015



SSPES's  
GOA MULTI-FACULTY COLLEGE  
DHARBANDORA, GOA  
B.com Semester End Examination, October 2014

Semester III

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

Business Finance- I  
Total No. of pages: 01  
Maximum Marks: 80

- Instructions: 1) Question No. 1 and No. 2 answer any four Question.  
2) Answer any one Questions from Q.No.3 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.

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

(4\*4= 16)

- 1) Features of Business Finance.
- 2) Short term financial plan.
- 3) Development Capital.
- 4) Types of Working Capital.
- 5) Fixed Capital v/s Working Capital.
- 6) Essentials of a Good Financial Plan.

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

(4\*4= 16)

- A) Economic Development Corporation.
- B) Symptoms of Over Capitalisation.
- C) Importance of sound capital structure.
- D) Capital Re-structure.
- E) Balanced Capitalisation and its benefits (any four).
- F) Advantages of Trading on Equity.

Q3.A. "Business finance is the process of acquiring and utilizing funds by a business" Explain the statement

OR

W. Explain the meaning and Functions of Life Insurance Corporation of India. (12 marks)

Q4.B. Explain the meaning of financial institution and the functions of IDBI.

OR

X. State and explain the types of financial plan. (12 marks)

Q5.C. What is Over- Capitalisation? Explain Remedies to remove Over - Capitalisation.

OR

Y. What is Capitalisation? Explain briefly the theories of Capitalisation. (12 marks)

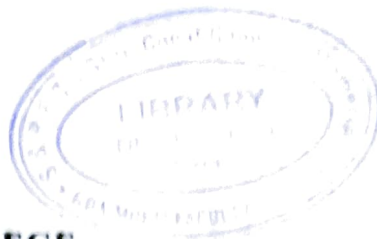
Q6. D. Distinguish Between Over Capitalisation and Under Capitalisation. (Any six point)

OR

Z. What is the meaning of Under Capitalisation? Explain its effect on employee, company & Shareholder. (12 marks)

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

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**GOA MULTI FACULTY COLLEGE**  
**Dharbandora –Goa**  
**Semester End Examination – III, October 2014**

Class- S.Y.B.com  
Duration- 2 Hours

Sub- Business Environment  
Marks- 80

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**General Instructions:**

- i. Figures to the right indicate full marks.**
- ii. Answer each question on fresh page.**
- iii. All Questions are compulsory**

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

**4X4=16**

- a. Social objectives of Business.
- b. Technological factors influencing business.
- c. Features of Indian Mixed Economy.
- d. Social Responsibility of Businessman towards employees
- e. Social factors affecting business.
- f. Types of economic activities.

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

**4X4=16**

- a. Responsibilities of Businessman towards the customers.
- b. Features of Indian Socialistic Economy.
- c. Features of capitalistic economic system.
- d. Preamble to the Indian Constitution
- e. Human objectives of a business
- f. Social Responsibility of Businessman towards Community.

Q.3. Explain the impact of demographic factors on business. (12)

OR

Explain the impact of physical factors on business. (12)

Q.4. A) The ‘‘Socio-Cultural Environment factors have prominently influenced the Business in India’’. Elaborate with relevant illustrations. (12)

OR

B) Explain the important role and necessity of Information and Communication Technology (ITC) as the latest strategy for the current Development of Indian economy. (12)

Q.5. A) Explain the need or importance of Business Ethics. (12)

OR

B) Explain the different types of interest groups. (12)

Q.6. A) Explain in detail the features and merits of the Indian Constitution. (12)

OR

B) What are the fundamental rights? List the fundamental rights given in the constitution of India. Explain three in detail. (12)

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**SEMESTER END EXAMINATION - III, OCTOBER 2014**

**Class : SY B.Com**

**Sub: FINANCIAL ACCOUNTING**

**Max Marks: 80**

**Duration: 2 Hours**

**Instructions: 1) Q. No. is 1 compulsory**

**2) Answer any three from Q.No.2 to Q. No. 6**

**3) Figures to the right indicate maximum marks.**

**4) Start each new question in a fresh page.**

**Q.1** A product passes through three processes X, Y and Z. The output of process X and Y is transferred to next process at cost plus 20% on transfer price and output of process Z is transferred at a profit of 25% on transfer price. The following information is available in respect of the year ending 31 Dec 2008.

Items	Process X	Process Y	Process Z	Finished Stock
Opening stock	15000	27000	40000	45000
Direct material	80000	65000	50000	-
Direct wages	125000	108000	92000	-
Manufacturing overheads	96000	72000	62500	-
Closing stock	20000	32000	39000	50000
Inter process profits for opening stock	-	4000	10000	20000

Stock in processes is valued at prime cost. The finished stock is valued at the price at which it is valued at process Z. Sales of the finished stock during the period was Rs.1400000.

You are required to prepare process accounts and finished stock account showing profit element at each stage. (20 marks)

**Q.2**

Particulars	Contract A	Contract B
Date of commencement	April 1st	September 1st
Contract price	6,00,000	5,00,000
Materials delivered direct to site	1,20,000	50,000
Materials issued from store	40,000	10,000
Materials returned to store	4,000	2,000
Material on site on December 31st	22,000	8,000
Direct labor	1,40,000	35,000
Direct expenses	60,000	30,000
Architect's fees	2,000	1,000
Plant installed at cost	80,000	70,000
Value of plant on 31st December	65,000	64,000
Accrued wages 31st December	10,000	7,000
Cost of contract not certified by architect	23,000	10,000
Value of contract certified by architect	4,20,000	1,35,000
Cash received from contractor	3,78,000	1,25,000

During the period, materials amounting to Rs.9, 000 have been transferred from contract A to contract B. You are required to show, Contract A/c, and Extract from the Balance Sheet as on 31st December (20 marks)



Q.3.

a) Prepare a Reconciliation Statement from the following particulars:

Particulars	Amount - Rs.
Profit as per cost accounts	2, 91, 000
Works overheads under-recovered	19, 000
Administration overheads under - recovered	45, 500
Selling overheads over - recovered	39, 000
Overvaluation of opening stock in cost accounts	30, 000
Overvaluation of closing stock in cost accounts	15, 000
Interest earned during the year	7, 500
Bad debts written off during the year	18, 000
Preliminary expenses written off during the year	36, 000
Profit as per financial accounts	2,88,000

(10Marks)

b) A transport service company is running five buses between two towns, which are 50 kilometers apart. Seating capacity of each bus is 50 passengers. The following particulars are obtained from their books for April 2007

	Rs.
Wage of drivers, conductors and cleaners	2, 40, 000
Salaries of office staff	1, 00, 000
Diesel oil and other oil	3, 50, 000
Repairs and maintenance	80, 000
Taxation, insurance etc.	1, 60, 000
Depreciation	2, 60, 000
Interest and other expenses	2, 00, 000

Actually, passengers carried were 75% of seating capacity. All buses ran on all day of the month. Each bus made one round trip per day.

(10 marks)

Q.4 From the understated particulars, you are required to prepare a monthly cost sheet of Soap Manufacturers

Ltd. showing therein:

- (i) Prime cost;
- (ii) Works cost;
- (iii) Cost of production;
- (iv) Cost of sales; and
- (v) Profit per unit.

Opening Inventory (1-1-2008):	Rs.
Raw materials	6,000
Work-in-progress	9,620
Finished goods (1,000 units)	13,680
Closing Inventory (31-1-2008):	
Raw materials	7,000
Work-in-progress	8,020
Finished goods	?
Donations to home for destitutes	2,100
Raw-materials purchased	72,000
Import duty on raw materials purchased	14,400
Productive wages	18,000

Machine hours worked	21,600 hours
Machine hour rate	Rs. 1.50
Chargeable expenses	Rs. 2,000
Office and Administration expenses	Re. 1 per unit
Selling expenses	Re. 0.90 per unit
Units sold	8,000 units
Units produced	8,200 units
Profit on sale	10%

(20 marks)

Q.5

a) From the following particulars calculate (i) contribution (ii) P/V ratio (iii) Break-even point in units and rupees:

Fixed expenses Rs.150000, Variable cost Rs.10, Selling price per unit Rs.15 (04 marks)

b) Distinction between Cost accounting and Financial accounting (10 marks)

c) Explain the various reasons of disagreements between cost accounts and financial accounts (6 marks)

Q.6 Write short notes (Any four)

- a) Marginal costing
- b) Standard costing
- c) Objectives of cost accounting
- d) Operating costing
- e) Inter process profits

(4\*5 marks)





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DHARRBANDORA, GOA  
Semester End Examination - III, OCTOBER 2014

Class :S.V.BCOM

Sub: Advertising

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) Answer ANY FOUR of the following.

(15)

1. Define the term Advertising and explain it in detail.
2. Write a note on Out of Home advertising.
3. Explain the importance of knowing the customer before selling a product. Explain with example
4. Define Creativity in advertising and state its features.
5. Explain the concept of ethics in advertising.
6. Write a note on 'gender bias' in advertising.

Q 2) Answer ANY FOUR of the following.

15

1. Write a short note on Product research.
2. Explain concept of Selling points.
3. Write a note on Media planning.
4. Does advertising help to improve or reduce standard of living. Justify your answer.
5. Why there is need for research in advertising? And what are the aims and objectives of conducting research in advertising.
6. Explain the motives behind purchase of following articles.  
a) Sports material b) Car c) Tonic d) Television Set

Q 3) Answer ANY ONE of the following.

(12)

- 1) Explain the benefits of advertising to society and salesman.
- OR
- 2) Explain the future of advertising

Q 4) Answer ANY ONE of the following.

(12)

- 1) Explain any 12 types of consumers

OR



2) Explain different types of motives.

Q.5) Answer ANY ONE of the following.

(12)

1) Explain media scheduling and its importance.

OR

2) Explain the factors influencing allocation of funds for advertising.

Q.6) Answer ANY ONE of the following.

(12)

1) Explain the different forms of unethical advertising.

OR

2) Write a short note in Point of Purchase and Speciality media as Advertising Media.

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**DHARBANDORA - GOA**  
**Semester End Examination - III, October 2014**

**Class: S.Y.B.COM**

**Max. Marks: 80**

**Sub: BUSINESS LAWS - I**

**Duration: 2 Hours**

**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

- Q.1 Answer the following (ANY FOUR) (4x4=16)**
- a) Unlawful object & consideration
  - b) Who are competent to enter into a contract?
  - c) Remedies for breach of contract
  - d) Distinguish between Agreement and Contract
  - e) Types of partnership
  - f) Essential elements of partnership.
- Q.2 Answer the following (ANY FOUR) (4x4=16)**
- a) Effects of non-registration of a firm.
  - b) Essentials of an arbitral award
  - c) Composition of Arbitral Tribunal.
  - d) Role of conciliator in conciliation proceedings
  - e) Objectives of Competition Act, 2002
  - f) Abuse of dominant position
- Q.3 X) "All contracts are agreements but all agreements are not contracts". Explain (12)**  
**OR**  
**Y) Define "Consent". When is the consent said to be a free consent? Explain the various factors affecting a free consent. (12)**
- Q.4 X) Explain the various rights of surety. (12)**  
**OR**  
**Y) Answer the following:**  
**i) Finder of goods (06)**  
**ii) How an agency is terminated? (06)**
- Q.5 X) Define "Partnership". Explain the various rights of a partner. (12)**  
**OR**  
**Y) Explain the "Re-constitution of a Firm". (12)**
- Q.6 X) Explain the following:**  
**i) Powers of Arbitral Tribunal (06)**  
**ii) Anti-competitive agreements (06)**  
**OR**  
**Y) Explain the following:**  
**i) Termination of conciliation proceeding (06)**  
**ii) Regulation of Combinations (06)**

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SEMESTER END EXAMINATION - III, OCTOBER 2014

Class : SY B.Com

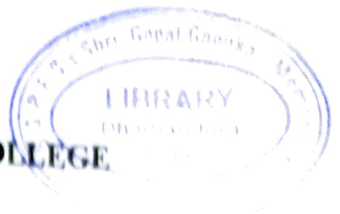
Max Marks: 80

Sub: INDIAN FINANCIAL AND FISCAL SYSTEM

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)
- What is financial market and what are its functions?
  - Briefly write on history of banking in India.
  - What are the functions of commercial banks?
  - Explain in brief of evolution of money.
  - Write a short note on credit creation.
  - Briefly explain qualitative credit control of central bank.
- Q. 2) Answer any FOUR questions (4 X 4 = 16 Marks)
- Explain in brief scope/subject matter of public finance.
  - What are the objectives of tax?
  - What are the merits and demerits of direct tax?
  - What are the roles of fiscal policy?
  - List out features of budget.
  - What are the different types of budget?
- Q. 3) Answer any ONE questions (1 X 12 =12 Marks)
- What are the role and importance of financial system in economic development?  
(or)
  - Explain the functions of RBI.
- Q. 4) Answer any ONE questions (1 X 12 =12 Marks)
- Explain the functions of money.  
(or)
  - Explain RBI indices of money supply in India.
- Q. 5) Answer any ONE questions (1 X 12 =12 Marks)
- Explain the canons of taxation.  
(or)
  - Explain the Causes for the Increase in Public Expenditure.
- Q. 6) Answer any ONE questions (1 X 12 =12 Marks)
- Explain different concepts of deficits.  
(or)
  - Explain union budget 2014-15 at a glance.



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GOA MULTIFACULTY COLLEGE  
DHARBANDORA GOA

Semester End Examination III, October 2014

Class: Sybecom  
Max marks: 80

Sub: Statistical Techniques  
Duration : 2hrs

- INSTRUCTIONS:**
- 1) All questions are compulsory (choice is internal)
  - 2) Start each new question on fresh page
  - 3) Figures to the right indicate full marks
  - 4) Non - programmable calculators are allowed
  - 5) Graph paper and logbook provided on request

Q 1) Attempt the following:

- a) Explain scope of statistics (3)
- b) Three assessed an various ground ,find the weighted mean for the performance of each candidates from the following data (7)

Types of Assessments	weightage	Candidates		
		A	B	C
Written test	5	12	11	13
Qualification	3	10	10	12
Interview	2	8	11	5

- c) Define 1) Sample  
2) Attribute and variate (6)

**OR**

Q 1) Attempt the following:

- a) Explain limitation of statistics (4)
- b) Find the mode for the following data (6)

Age	No Of Person Wearing Glasses
BELOW 20	5
BELOW 40	12
BELOW 60	32
BELOW 80	42
BELOW 100	52

- c) 1) Write difference between primary survey and secondary survey (6)
- 2) Define population

Q 2) Attempt the following:

a) Draw a pie diagram for the following data related to various investment made in 2003-07 (6)

Investment avenues	LIC	NSC	OPEN ENDED MF	CLOSED ENDED MF	EQUILY SHARES
Amount invested	50,000	25,000	1,00,000	75,000	50,000

b) Find quartile for the following data (5)

Weight (Kgs)	45-50	50-55	55-60	60-65	65-70	70-75
No of students	16	17	20	21	14	12

c) For the row data 50, 10, 50, 30 find  $S_k$  and interpret the result (5)

OR

Q 2) Attempt the following:

w) Draw a frequency polygon for the following data (5)

Class - interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	5	10	28	26	22	15

x) The wages in rupees per day of 500 employees of a company are tabulated below calculated the median (6)

Wages Rs	0-50	50-100	100-150	150-200	200-250	250-300
No of employees	10	70	80	100	150	90

y) Find  $S_p$  for the following distribution (5)

x	0	2	4	6	8
f	2	3	5	3	2

Q 3) Attempt the following (5)

Commodities	A	B	C	D	E
Price in 2003	370	490	213	45	102
Price in 2005	750	800	105	100	95

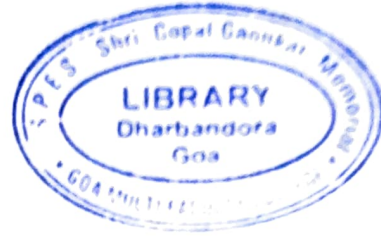
From the above table find the index numbers

Using i) Simple aggregate method

ii) Simple average of relative method.



b) Find  $S_k$  and Interpret the type of distribution



(5)

x	-1	0	1	2
f	3	6	6	5

c) Draw less than Cumulative frequency curves for the following data

(6)

Wages	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No of worker	1	3	11	21	43	32	9

Hence find the two Quartiles

OR

Q3 Attempt the following

(5)

W) Find the Lespeyre's Paasche's and fishers weighted index

Number for the following data

Commodity	Base year		Current year	
	Price	Quantity	Price	Quantity
	$p_0$	$q_0$	$p_1$	$q_1$
A	30	3	40	5
B	15	2	20	4
C	10	6	30	3
D	6	5	12	10

x) Find the range and its coefficients for the following:

(5)

Marks	10-25	25-50	50-75	75-100
No. of Students	13	25	32	10

y) Draw the histogram for the following data and hence find mode graphically

(6)

Monthly Income in Rs.	500-1000	1000-1500	1500-2000	2000-2500	2500-3000
No. of Persons	30	50	100	40	30

Q 4 Attempt the following

(5)

- a) Calculate the variance and the standard deviation for the following grouped frequency distribution:

Class Interval	0-20	20-40	40-60	60-80
Frequency	1	3	4	2

- b) Calculate three yearly moving averages of policy holders of LIC branch given below. Plot the original data and trend value on the graph

(6)

Year	1998	1999	2000	2001	2002	2003	2004	2005
No. of Policy Holders in thousands	35	38	42	45	42	41	50	48

(5)

- c) Find  $\beta_1$  for the Raw data 2, 3, 4, 5, 6

OR

Q 4 Attempt the following

- w) Calculate the mean deviation from the mean of the following data which represents the height of 7, soldiers

(4)

168, 164, 172, 169, 178, 173, 173

- x) Fit a linear trend by the least square method to the following data and estimate the trend value for 2008

(7)

Year	2001	2002	2003	2004	2005	2006	2007
Disinvestments in PSU in Crs	265	270	280	290	300	320	310

- y) Verify the formula Mean - Mode = 3(Mean - Median) for the raw data

(5)

10, 8, 12, 5, 13, 3, 12

Q 5 Attempt the following

- a) Calculate 5 yearly moving average of No. of Students studying in a business school given below also plot the original data and trend values on graph

(6)

Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
No. of Students	330	315	352	390	400	405	400	427	428	438

- b) For the following data find the index numbers using

(7)

i) The weighted aggregative method

ii) The weighted average of relatives method taking 1999 as the base year

Commodities	Price for the Years		
	1999 (p <sub>0</sub> )	2001 (p <sub>1</sub> )	Weightage (w)
A	20	30	4
B	12	24	5
C	26	13	6
D	50	150	3



- c) If the mean of the marks of 25 boys of a class is 42% and the mean of marks of 15 girls of the same class is 54% then find the mean of the whole class? (3)

OR

Q 5 Attempt the following

- w) Calculate trend values by the method of least square for the following data relating to NPA's of a Co-Operative Bank. Also estimate NPA for the year 2009 (7)

Year	2000	2001	2002	2003	2004	2005	2006	2007
NPA's in Lakhs of Rs.	54	79	78	65	69	94	100	87

- x) Find the weighted average Relative index No. for the following data (5)

Commodity	I	W
A	135	2
B	66	3
C	45	4
D	28	6

- Y) Find Arithmetic mean for the following data (4)

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	4	12	4	45	20	12	3