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B.Com SEM III **15-16** **Question Papers**

2015-2016

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SSPES's
GOA MULTI-FACULTY COLLEGE
DHARBANDORA – GOA

SEMESTER END EXAMINATION - III, OCTOBER 2015

Class : SY B.Com

Sub: Business Finance

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.

Question 1 Write short Notes on any four (4X4=16)

- A. Business Finance
- B. Circular Flow of Capital
- C. Cost Theory v/s Earning Theory of Capitalisation
- D. Concept of Capital Structure
- E. Types of Financial Plan
- F. High Capital Gearing v/s Low capital Gearing

Question 2 Write short Notes on any four (4X4=16)

- A. Promotional capital
- B. Types of Working capital
- C. Advantages of adequate Fixed Capital
- D. Watered Capital
- E. High Capital Gearing
- F. Trading on equity

Question 3 Explain the term Business Finance and state Principles of Business Finance (4+8=12)

OR

What do you mean by Financial Plan? Explain the essentials of good Financial Plan. (4+8=12)

Question 4 State and explain briefly the sources of Fixed Capital (12)

OR

Explain the factors determining Working Capital Requirement of a company. (12)

Question 5 What is overcapitalization? Explain the causes and measures of Over Capitalisation. (4+8=12)

OR

Define Capital structure. What are the factors influencing capital structure. (12)

Question 6 Explain the changing role of Financial Institutions in India (12)

OR

What are the specialized financial institution and explain features of Financial institutions. (12)

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DHARBANDORA, GOA

III Semester Examination, OCTOBER 2015

Class: S.Y.B.COM

Sub: Business Environment

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 the following questions. (Any 4) 4x4 (16 marks)
1. What are the Global objectives of Business?
 2. Explain the regulatory role of the government.
 3. Explain the entrepreneurial role of the government.
 4. What are the causes of migration?
 5. What do you mean by government bureaucracy?
 6. What do you mean by political stability?
- Q 2 - Answer the following questions. (Any 4) 4x4 (16 marks)
1. How does the social factors affect business?
 2. What are the responsibilities of businessman towards the community?
 3. Explain the main features of technology.
 4. Explain the promotional role of the government.
 5. What are the human objectives of business?
 6. Explain the scope of Business.
- Q 3 – A) Explain the social responsibilities of business. 1x12 (12 marks)
Or
B) Explain the meaning and impact of migration.
- Q 4 – A) Explain about the E-business in India. 1x12 (12 marks)
Or
B) Explain the impact of information technology on business.
- Q 5 – A) Explain the meaning and composition of natural environment. 1x12 (12 marks)
Or
B) Explain the objectives of business.
- Q 6 – A) Explain the impact of political environment on business. 1x12 (12 marks)
Or
B) Explain the impact of natural environment on business.

(3)

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SEMESTER END EXAMINATION - III, OCTOBER 2015

Class : SY B.Com

Max Marks: 80

17/10/15

Sub: FINANCIAL ACCOUNTING

Duration: 2 Hours

- Instructions: 1) Q. No. is 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.

Q1. From the following information, Prepare contract account in tabular form and show how these figures appear in the balance sheet as on 31st Dec 2010 (20)

Particulars	A	B
Commencement	1-1-2010	1-7-2010
Contract price	80000	54000
Raw material	14400	11600
Wages	22000	22400
General charges	800	560
Plant installed	4000	3200
Materials on hand	800	800
Wages accrued	800	800
Work Certified	40000	32000
Cash received in respect of work certified	30000	24000
Work finished but not certified	1200	1600

Depreciation is to be charged on the plant @10% which was installed on the opening date of the contract in each case

Q.2 A certain product passes through three processes desired before it is transferred to finished stock. The following information is obtained for the month of December (20)

Items	Process I	Process II	Process III	Finished stock
Opening stock	5000	6000	4000	15000
Direct materials	10000	10500	15000	
Direct wages	7500	7500	8000	
Production overheads	70000	3000	20000	
Closing stock	2500	3000	2000	7500
Profit % on transfer price to the next process profit	25%	20%	20%	-
Inter profit for opening stock	-	1000	1000	5500

Stocks in process are valued at prime cost and finished stock has been valued at the price at which it was received from process III. Sales during the period were Rs.175000.

Prepare Process accounts and finished stock account.

Q.3 Prepare a statement of Cost from the following particulars: (20)

Particulars	Rs
Opening stock of Raw materials	10,500
Closing stock of Raw materials	15,000
Purchase of Raw materials	39,000

	2,600
Direct expenses	23,900
labour	2,500
Fuel & Power	3,000
Directors fees	1,750
Carriage inward	5,000
Indirect wages	6,600
Office salaries	2,000
Rent, rates & taxes (factory)	900
Rent, rates (office)	15,700
Depreciation and repairs of plant	900
Insurance (factory)	1,050
Stationery (factory)	2,700
Sundry expenses	875
Stationery (office)	325
Depreciation of office furniture	5,000
Travellers expenses & salaries	2,000
Showroom expenses	6,000
Packing	4,000
Carriage outwards	500
Stationery (Selling)	1,200
Bad debts	1,67,000
Sales	

Q4.

a) From the following data prepare a reconciliation statement

(10)

	Rs.
Profit as per cost accounts	3,47,000
Factory overheads under recovered	40,000
Administrative overheads over absorbed	60,000
Depreciation charged in Financial accounts	3,25,000
Depreciation charged in Cost accounts	2,75,000
Interest on investment not included in cost accounts	96,000
Income tax provided	54,000
Interest on loan funds in financial accounts	2,45,000
Bad debts written off during the year	9000
Preliminary expenses written off during the year	18,000

b) A Road transport Co. which keeps a fleet of lorries, shows the following information (10)

Particulars	Rs.
Kilometers run for April 2007	30,000
Wages for April	2000
Petrol, oil etc. for April	4000
Original cost of vehicles	1,00,000
Depreciation to be allowed @ 25% per annum on original cost:	
Repairs for the month of April	6000
Garage rent etc. for April	1000

License, Insurance etc. for the year

6000

Prepare a statement for April 2007, showing the fixed and variable cost per running km.

Q.5

a) From the following records of VIP Ltd., calculate the break-even point and turnover to earn a profit of Rs.36,000. (08)

	Rs.
Fixed cost	1,80,000
Variable cost per unit	2
Selling price	20

If the company is earning a profit of Rs.36,000, find out the margin of safety available to it.

- b) Distinction between Cost accounting and Financial accounting (04)
- c) What is operation costing? (04)
- d) Write note on inter process profits (4*5 marks)
- Q.6 Write short notes on ANY FOUR of the following

- Advantages of Cost accounting
- Marginal costing
- Normal loss and abnormal loss
- Objectives of cost accounting
- Standard costing



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Semester End Examination, OCTOBER 2015

Class: S Y B Com

Semester III

Sub: ADVERTISING-I

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.

(16)

1. Explain meaning of advertising with its features.
2. Write a note on direct mail advertising.
3. Explain factors influencing allocation of funds for advertising.
4. Explain concept of advertising and consumer protection.
5. Explain the effects of advertising on children.
6. Write short note on Film/cinema advertising.

Q.2) Answer ANY FOUR of the following.

(16)

1. Write a short note on media research.
2. 'A package acts as a silent salesman' explain the statement with example.
3. Draw a circular labelled diagram of advertising appeal.
4. What are the main features of the code of the advertising Standards Council of India?
5. Explain steps in Creative Visualisation.
6. Write short note on AIDA process with diagram.

Q.3) Answer ANY ONE of the following.

(12)

- 1) Explain all methods for preparing Advertising Budget under Fixed guideline method.
OR
- 2) Explain any 6 primary and 6 secondary objectives of advertising.

Q.4) Answer ANY ONE of the following.

(12)

- 1) Explain types of advertising appeal in detail.
OR

- 2) Explain meaning and classification of buying motives.

Q.5) Answer ANY ONE of the following.

(12)

1) Distinguish between Advertising V/S Publicity (any 6 points)

OR

2) Distinguish between Advertising V/S Personal Selling. (any 6 points)

Q.6) Answer ANY ONE of the following.

(12)

1) Explain concept of Creative pyramid with the help of diagram.

OR

2) Explain Media scheduling and write importance of media scheduling.

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DHARBANDORA - GOA
Semester End Examination - III, October 2015

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) Distinguish between Agreement and Contract. (Any four points)
 - b) What are the exceptions to the rule "No Consideration, No Contract"?
 - c) Who are competent to enter into a contract?
 - d) State the essential elements of valid proposal?
 - e) Types of partnership
 - f) Property of a firm
- Q.2 Answer the following (ANY FOUR) (4x4=16)**
- a) Effects of non-registration of a firm.
 - b) Distinguish between Arbitration and Conciliation
 - c) Termination of conciliation proceeding
 - d) Essentials of an arbitration agreement
 - e) Abuse of dominant position
 - f) Objectives of Competition Act, 2002
- Q.3 X) "Contract is an agreement enforceable by law". Explain with reference to the essential ingredients of a valid contract. (12)**
- .OR**
- Y) Define 'Consideration'. Explain the essential requirements of a valid consideration. (12)**
- Q.4 X) What is a Contract of Guarantee? Explain the various rights of Surety. (12)**
- OR**
- Y) Explain the following:**
- i) Rights of bailee (06)
 - ii) How agency is created? (06)
- Q.5 X) Define 'Partnership'. Explain the essential elements of partnership. (12)**
- OR**
- Y) Explain the various rights & duties of a partner. (12)**
- Q.6 X) Explain the following:**
- i) Duties of Arbitral Tribunal (Any six) (06)
 - ii) Regulation of Combination (06)
- Y) Explain the following:**
- i) Role of conciliator in conciliation proceeding (06)
 - ii) Agreements which do not cause adverse effect on competition (06)

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GOA MULTI-FACULTY COLLEGE
DHARBANDORA - GOA

SEMESTER END EXAMINATION - III, OCTOBER 2015

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)**
a) What are the functions of financial system?
b) What are the major functions of Reserve Bank of India?
c) Write in brief on Regional rural banks.
d) Briefly write on Emerging trends in banking.
e) What are the different forms of money?
f) Write on latest Key indicators and their rates of monetary instruments in India.
- Q. 2) Answer any FOUR questions (4 X 4 = 16 Marks)**
a) What are the characteristics and objectives of taxes?
b) Write in brief on single and multiple taxation.
c) What are the factors influencing the process of shifting of a tax?
d) Explain in brief on Value Added Tax (VAT).
e) How public expenditure is classified?
f) What are the different types of Budget?
- Q. 3) Answer any ONE questions (1 X 12 =12 Marks)**
a) Elucidate Growth and development of Indian financial system.
(or)
b) What are role of commercial banks in the economic development?
- Q. 4) Answer any ONE questions (1 X 12 =12 Marks)**
a) Explain RBI indices of money supply / measures of money supply in India.
(or)
b) What are the different Instruments of monetary policy of the RBI?
- Q. 5) Answer any ONE questions (1 X 12 =12 Marks)**
a) Explain Progressive, proportional, regressive and digressive taxes.
(or)
b) What are the causes for increasing public expenditure in India?
- Q. 6) Answer any ONE questions (1 X 12 =12 Marks)**
a) What is Deficit financing and what are the advantages and limitations of deficit financing?
(or)
b) Explain Budgetary procedure in India.

Students 119

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DHARBANDORA, GOA
Semester End Examination - I, October 2015

Class: SY-BCOM

Sub: Statistical Techniques-III

Max Marks: 80

Duration: 2 Hours

Instruction: 1) All Questions are Compulsory
2) Figures to right indicate marks
3) Start each new question on a fresh page
4) Use of calculators are allowed
5) Graph will be provided on request

Q.1) Answer the following:

a) Calculate the arithmetic mean of a group of children.

Class Intervals	Frequencies
0-10	6
10-20	8
20-30	11
30-40	10
40-50	9
50-60	6

b) Draw a multiple bar diagram for the following data:

Year	Consumer price index number	
	Mumbai	Pune
1966	139	142
1967	150	143
1968	155	152
1969	160	158
1970	167	163
1971	171	172
1972	180	183

c) Find Quartile for the following:

Weight	45-50	50-55	55-60	60-65	65-70	70-75
Students	16	17	20	21	14	12

OR

Q.1) Answer the following:

x) Find mean, median and mode for the following data:

12, 11.5, 13, 13.5, 10.5, 14, 12, 15.

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

Monthly income in '00' Rs.	500-1000	1000-1500	1500-2000	2000-2500	2500-3000
No. of persons	30	50	100	40	30

z) Calculate median for the following:

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

Q.2) Answer the following:

a) Calculate mode for the following:

Marks	5-10	10-15	15-20	20-25	25-30	30-35	35-40
No. of students	1	10	20	8	6	3	1

b) Find quartile deviation and its coefficient for the following

Wages	10	20	30	40	50	60
Frequency	4	7	15	8	7	2

c) Find the less than ogive for the distribution given below:

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

Hence find the two quartiles and number of workers having wages between 75 and 95.

OR

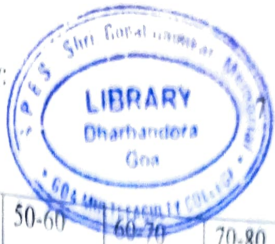
Q.2) Answer the following

x) If mean marks of 5 girls is 50% and that of 10 boys is 35%, find the combined mean.

y) Draw pie diagram from the given data.

Investment avenues	LIC	NSC	Open ended MF	Close ended MF	Equity shares
Amount invested	50,000	25,000	1,00,000	75,000	50,000

z) Find the more than ogive for the distribution given below:



Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of students	5	6	10	15	25	22	11	7

Hence find median marks and number of students getting first class.

Q.3) Answer the following:

- a) Find the median of a given distribution with mean 12 and mode 6. 3
- b) Calculate the mean deviation and coefficient of mean deviation from the mean for the following data: 6

X	200	600	1000	1400	1800
F	8	10	12	6	4

c) Karl Pearson's Coefficient of Skewness for the following distribution. 7

Class interval	0-5	5-10	10-15	15-20	20-25	25-30	30-35	35-40
Frequency	2	5	7	13	21	16	8	3

OR

Q.3) Answer the following:

- x) Verify the formula $\text{mean-mode} = 3(\text{mean-median})$ for 10, 8, 12, 5, 13, 3, 12. 3
- y) Calculate Karl Pearson's coefficient of skewness for the following data: 6

x	1	2	3	4
f	1	5	6	3

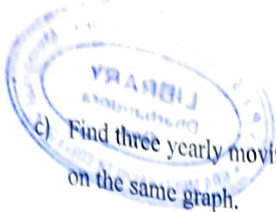
z) Calculate variance and standard deviation for the following: 7

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

Q.4) Answer the following:

- a) Write down the scope of statistics. 3
- b) Calculate simple aggregative and simple average relative index number for the following 6

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



c) Find three yearly moving averages for the following data. Also plot the original data and trend values on the same graph.

Year	1998	1999	2000	2001	2002	2003	2004	2005
No. of students	35	38	42	45	42	41	50	48

OR

Q.4) Answer the following:

- x) Write the limitations of statistics
 y) Construct price index numbers from the following data using:
 (i) Laspeyre's formula (ii) Paasche's formula

Commodity	Base Year		Current year	
	Price	Quantity	Price	Quantity
A	10	100	12	95
B	6	30	9	30
C	15	80	17	75
D	16	100	20	90

z) Find five yearly moving averages for the following data. Also plot the original data and trend values on the same graph.

Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Values	330	315	352	390	400	405	400	427	428	438

Q.5) Answer the following:

- a) Find range and its co-efficient for the following.

Marks	No. of students
0-25	13
25-50	25
50-75	32
75-100	10



b) Find the weighted average relative index number for the following

Commodities	Base price	Current price	Weightage
Wheat	15	20	15
Rice	20	30	10
Dal	25	45	5
Salt	2	6	1
Vegetables	10	40	6

c) Fit a linear trend by the least square method to the following data and also estimate the Trend value for 2008.

Year	2001	2002	2003	2004	2005	2006	2007
Disinvestment	265	270	280	290	300	320	310

OR

Q.5) Answer the following

x) Find Quartiles for 5, 15, 20, 16, 15, 10, 9, 7, 6.

3

y) Find weighted aggregative index number for the following:

6

Commodities	Base year	Current year	Weightage
A	40	32	5
B	5	2	3
C	10	4	50
D	8	3	10
E	4	1	15

z) Fit a linear trend by the least square method to the following data and also estimate the Trend value for 2009.

Year	2000	2001	2002	2003	2004	2005	2006	2007
NPA	54	79	78	65	69	94	100	87