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B.Com SEM III 23-24 Question Papers

SATERI PISANI EDUCATION SOCIETY'S

Shri. Gopal Gaonkar Memorial

GOA MULTI-FACULTY COLLEGE

Dharbandora-Goa

Roll No: _____

Total No. of Questions: 06

Total No. of pages: 02

B.Com Semester End Examination

New Venture Planning (UCOS101)

Semester III

CBCS

Duration: 02 Hrs

Maximum Marks: 80 Marks

Instructions: 1. All Questions are Compulsory.

2. Figures to the right indicate maximum marks allotted.

3. Start each new question on a fresh page.

4. Provide sufficient margin space in the answer book for recording marks.

5. Enter the appropriate main & sub-question numbers in the answer book.

Q. 1. Answer the following. (ANY FOUR)

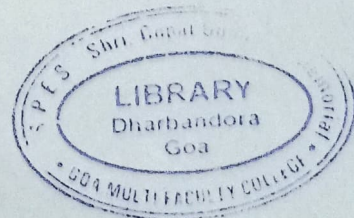
(4X4=16 Marks)

- The role of creative thinking in entrepreneurship
- Impediments to creativity
- Brainstorming as a technique for generating idea
- Franchising
- Sole Proprietorship as a form of Organisation
- What is Copyright?

Q. 2. Answer the following. (ANY FOUR)

(4X4=16 Marks)

- Angle Investors
- Business Incubators
- State Financial Corporation
- Venture Capital Market
- Elements of Business Plan
- Harvest Strategy



Q. 3. A) What is Opportunity Identification? Explain the various sources of innovative ideas. (12 Marks)

OR

B) Explain the advantages of acquiring an established Venture. (12 Marks)

Q. 4. A) Explain the requirements and procedure for filing a Trademark. (12 Marks)

OR

B) Explain the various legal acts governing businesses in India. (12 Marks)

Q. 5. A) Explain different criteria for evaluating New Venture Proposals. (12 Marks)

OR

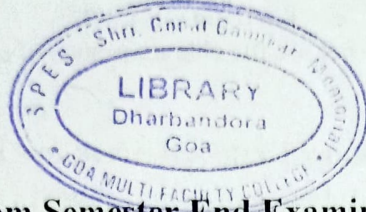
B) State & explain alternate sources of financing for Indian Entrepreneurs. (12 Marks)

Q. 6. A) Explain the benefits of Business Plan. (12 Marks)

OR

B) Explain the Pitfalls to avoid in Business Plan. (12 Marks)

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B.Com Semester End Examination

Business Finance (CC 09)
Semester III
CBCS

21 NOV 2023

Duration: 02 Hrs.

Maximum Marks: 80

Instructions:

- Answer All the Questions.
- The marks are indicated at the right side of the corresponding question.
- Section I Consists of questions carrying four marks each.
- Sec II consists internal choices.
- Please read the question paper carefully and in case of any discrepancy, ask to replace it within 15 mins of the commencement of the examination.

SECTION I

1. Answer any four questions. (4×4=16)

- Write an explanatory note on "Personal Finance".
- What is fixed capital? Explain its features in brief.
- Throw some light on the situation of under-capitalization in a business.
- Differentiate between Debenture & preference share capital.
- Throw some light on the concept of "Capital Gearing."
- Earnings Theory of Capitalisation

2. Write Short Notes on the following. (Any four) (4×4=16)

- Financial Planning
- Construction of an ideal Portfolio
- Debt Financing
- Working Capital
- Adequate capital structure
- Limitations of Equity Financing.

SECTION II

3. (A) Define Corporate Finance. What are the characteristics of a good corporate financial plan? Explain in brief. (12 Marks)

OR

(X) Explain various elements of business finance with suitable examples. Throw some light on the role of business finance in the smooth operation of a business. (12 Marks)

4. (A) Explain the role of working capital for a business. State the various significances of having adequate working capital in a business. (12 Marks)

OR

(X) Explain the factors determining the requirement of working capital for a business. (12 Marks)

5. (A) Define Over-Capitalisation. What are the causes of it? Explain some remedies to curb the situation of overcapitalisation. (12 Marks)

OR

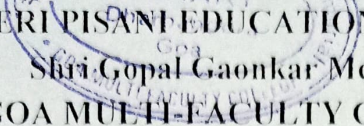
(X) Explain the concept of Balanced Capitalization. State the significance of having balanced capitalization for a firm. (12 Marks)

6. (A) Prepare an adequate capital structure where authorised capital is ₹10 Crore and the business is engaged into manufacturing of iron and steels having a big plant and huge fixed machineries. Explain the composition of the capital with the logic of having it for such type of industry. (12 Marks)

OR

(X) Explain the meaning of Capital Structure. What are the important aspects to be taken care while deciding an adequate capital structure (Factors)? Explain in detail. (12 Marks)

END


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**B.Com Semester End Examination
Entrepreneurship Development
Semester III**

Duration: 2 Hrs.

Maximum Marks: 80

Marks

Instructions:

- 1) *All questions are compulsory however internal choice is available.*
- 2) *Figures to the right indicate maximum marks allotted.*
- 3) *Provide sufficient margin space in the answer book for recording marks.*
- 4) *Answer sub-questions in Question No. 1 and Question No. 2 in not more than 100 words each.*
- 5) *Answer Question No. 3 to Question No. 6 in not more than 400 words.*
- 6) *Enter the appropriate main & sub-question numbers in the answer book.*

Q.1. Answer the following (Any FOUR) (4x4= 16 mks.)

- a) Entrepreneur v/s Intrapreneur
- b) Psychological theory of entrepreneurship
- c) Women entrepreneurs
- d) Ecopreneur
- e) Innovation in entrepreneurship
- f) Decision making skill of an entrepreneur

Q.2. Answer the following (Any FOUR) (4x4= 16 mks.)

- a) Environment Scanning
- b) Incongruities as a factor of purposeful innovation
- c) SWOT analysis
- d) Feasibility analysis
- e) Project appraisal
- f) Need for market research

Q.3. (A) Explain the various functions of an entrepreneur. (12 marks)

OR

(B) Explain the different types of entrepreneurs. (12 marks)

Q.4 (A) Explain the steps involved in identification of business opportunities. (12 marks)

OR

(B) Explain the various techniques of market research. (12 marks)

Q.5 (A) Define a project report. Discuss its various contents. (12 marks)

OR

(B) Explain the factors to be considered for project selection. (12 marks)

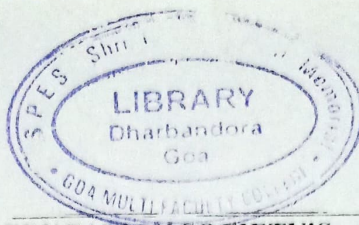
Q.6 (A) Explain the role of incubation centres in Goa for assisting the budding entrepreneurs.

(12 marks)

OR

(B) State and explain the principles of purposeful innovation. (12 marks)

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B. Com Semester End Examination

Economics of Resources - GE 4

Semester No: III

CBCS Ordinance

Duration: 02 Hrs.

Maximum Marks: 80

Instructions:

- 1 All questions are compulsory
2. Answer sub- questions in question 1 and 2 in not more than 100 words each.
- 3 Answer questions 3 to 6 in not more than 400 words
4. Figures to the right indicate maximum marks to the question

Q.1 Answer any four of the following

(4X4=16 Marks)

- a) What is Environmental Economics and why is it important?
- b) What are external costs in the context of environmental economics?
- c) How does market failure relate to environmental issues?
- d) How can natural resources be classified in environmental economics?
- e) What is the major conclusion of optimist models in environmental economics?
- f) What are pollution charges and how do they address environmental concerns?

Q.2 Answer any four of the following

(4X4=16 Marks)

- a) How does energy relate to economic growth?
- b) What is the current energy scenario in India?
- c) Why is human resource development essential for a country's progress?
- d) What are the benefits of education for individuals and society?
- e) What are the key determinants of health in a population?
- f) What is the role and importance of health insurance?

Q.3 A) Explain the linkages between the economy and the environment.

(12 Marks)

OR

Q.3 B) How is environmental economics relevant for businesses?

(12 Marks)

Q.4 A) What are the consequences of over-using open-access resources?

(12 Marks)

OR

Q.4 B) How are markets related to economic and social efficiency?

(12 Marks)

Q.5 A) What is the economic importance of water?

(12 Marks)

OR

Q.5 B) How National Water Policy addresses water-related challenges in India?

(12 Marks)

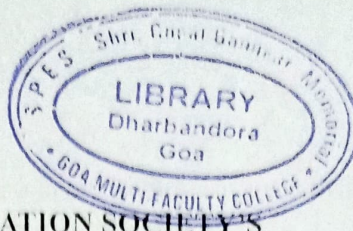
Q.6 A) How is health linked to economic growth and development?

(12 Marks)

OR

Q.6 B) What is the level of education expenditure in India, and how is it composed?

(12 Marks)



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B.Com Semester End Examination

GE- 03: Business Environment - I

Semester No: III

CBCS

Duration: 02 Hrs.

Maximum Marks: 80

Instructions:

- i. *All the questions are compulsory.*
- ii. *Figures to the Right indicate Full marks to the question.*

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

(4x4=16 marks)

- a) Two features of business environment.
- b) Micro components of business environment .
- c) Four nature of business.
- d) Two importance of organisational culture.
- e) Causes of migration
- f) Need of demographic studies for business.

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

(4x4=16 Marks)

- a) Features of technology.
- b) Importance of indigenous technology .
- c) Technology park and its objectives.
- d) Regulatory role of government in business.
- e) Four activities of Panchayat and their impact on business.
- f) Functions of local self government.

Q.3) a) Explain the macro external environment of business.

(12 Marks)

OR

b) Describe the importance of business environment with the help of suitable examples.

Q.4) a) Elaborate the effects of socio-cultural environment on business.

(12 Marks)

OR

b) What is demographic environment? Explain any 5 composition of demographic environment.

Q. 5) a) Explain the impact of technology on business.

(12 Marks)

OR

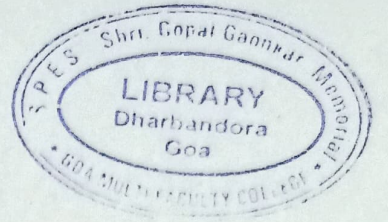
b) Elaborate the role of Information technology in development of global business.

Q.6) a) Explain the various four ways of state intervention in business.

(12 Marks)

OR

b) State and explain the components of political environment.



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B.COM Semester End Examination

FUNDAMENTALS OF COST ACCOUNTING (CC 10)

Semester No: III

CBCS

Duration: 02 Hrs.

Maximum Marks: 80

Instructions:

- 1) Q.1 is compulsory.
- 2) Answer any 3 questions from Q.2 to Q.6.
- 3) Figures to the right indicate maximum marks.

Q1. The Trial Balance extracted from the books of Mitra Contractors Ltd. as on 31st Dec 1987 is as under: (20)

Particulars	Dr. Rs	Cr. Rs
Share capital:		
10,000 shares of Rs.10 each Rs 8 paid	-	80,000
Land & Building	34,000	-
Cash at bank	9,000	-
Sundry creditors		20,000
Charged to contract:		
Materials	80,000	-
Plant	20,000	-
Wages	1,10,000	-
Expenses	7,000	-
Cash received being 80 % of work certified	-	1,60,000
	2,60,000	2,60,000

Of the plant and materials charged to the contract, plant costing Rs.3, 500 and materials costing Rs.2, 500 were destroyed in an accident. On 31st December 1987 plant which cost Rs.4, 000

was returned to stores. The value of materials on site was Rs. 3,500 and the cost of work done but not certified was Rs. 3,000. Charge 10% depreciation on plant. Prepare contract Account, Profit and loss Account and Balance Sheet as on 31st December, 1987

Q.2 The following particulars have been extracted from the books of a manufacturing company. (20)

Particulars	Rs.
Stock of materials on 1 st Jan, 2010	47,000
Stock of materials on 31 st Dec, 2010	50,000
Materials purchased	2,08,000
Foremen's salary	9,600
Counting house salaries	14,000
Carriage inward	8,200
Carriage outwards	5,100
Cash discount allowed	3,400
Bad debts written off	4,700
Repairs to plant & machinery	10,600
Rent, rates etc. Factory	3,000
Rent, rates etc. Office	1,600
Travelling expenses	3,100
Travelling agents commission	8,400
Production wages	1,40,000
Depreciation of plant & machinery	7,100
Depreciation of Office furniture	600
Directors fees	6,000
Gas & water charges-Factory	1,500
Gas & water charges-Office	300
General charges	5,000
Managers salary	12,000

Out of 48 hours in a week, the time devoted by the manager to the factory and to the office was on an average 40 hrs and 8 hrs respectively, throughout the accounting year. Prepare a statement of cost.

Q.3 The following information for the year ending 31st March, 2018 is taken from the books of Sajjan Company which manufactured cycles:

(20)

Particulars	Rs.
Direct Materials consumed	7,50,000
Direct wages	4,50,000
Direct expenses	3,00,000
Indirect materials consumed	35,000
Depreciation on Machinery	26,500
Indirect wages	61,500
Technical Directors fees	17,500
Other Factory Expenses	2,34,500
Commission to salesman	1,58,500
Office staff salaries	1,85,000
Audit fees	22,000
Showroom expenses	1,44,700
Other Administrative Expenses	1,68,000
Carriage outward	31,700
Advertisements	1,15,100
Preliminary expenses written off	22,500
Provision for Tax	1,50,000
Sales	30,00,000

During the year ending 31st march 2018, 15,00 cycles were produced and sold:

Following estimates have been made for the year ended 31st March, 2019:

1. Production and sale of cycles will be doubled.
2. Direct materials cost will rise by 50%.
3. Direct wages per unit will increase by 25%.
4. Direct expenses per unit will be same as in proportion to Direct wages as in the previous year.

5. Total factory overheads will be in the same proportion to Prime cost. Total Administration overheads will in the same proportion to work cost and total selling and distribution overheads in the same proportion to cost of production as in the previous year.
6. The management desires to charge profit on selling price in the same proportion as in the previous year.

You are required to prepare:

- a) Cost sheet for the year ending 31st March 2018 showing total cost and cost per unit and total profit and per unit profit.
- b) Estimated cost sheet showing total and cost per unit for the year ending 31st March, 2019 with projected selling price and profit.

Q4. A product passes through three distinct processes A, B and C. The normal loss of units in each process is A-5%, B-10%, C-15% which is sold at Rs.2, Rs.4 and Rs.5 respectively. Expenses for the month of Oct 1988 were as follows:

(20)

Particulars	Process A	Process B	Process C
Sundry materials	52,00	3,960	5,924
Wages	4,000	6,000	8,000
Actual output in units	1,900	1,680	1,500

2,000 units @Rs.3 per unit were put into process "A". There were no opening or closing stock. The total overheads are Rs.18, 000 which are to be recovered at 100% of wages. Prepare necessary Process accounts.

Q5. A product passes through three processes before its completion. The output of each processes is charged to the next process at a price calculated to give a profit of 20% on transfer price. The output of Process III is transferred to finished stock account on a similar basis. There was no work-in-progress at the beginning of the years. Stock in each process has been valued at prime cost of the process. The following data is available at the end of 31st March, 2009.

Particulars	Process I	Process II	Process III	Finished Stock

Direct Materials	20,000	30,000	10,000	
Direct Labour	30,000	20,000	40,000	
Stock on 31 March 2009	10,000	20,000	30,000	15,000
Sales during the year				1,80,000

From above information prepare Process Cost Account showing the profit at each stage. (20)

Q6. Write short notes (Any Four)

(5x4=20)

- a) Objectives of Cost Accounting
- b) Distinction between Cost accounting & Financial accounting
- c) Joint Products & By-products
- d) Features of Unit costing
- e) Contract costing
- f) Normal loss & Abnormal loss