

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa.
Semester End Examination, November 2022

Semester: I

Class: F.Y.B. Com

Paper Code and Title: Principles and Practices of Accounting (CBCS)

No. of Pages: 02

Date: 30th November 2022

Duration: 2 Hours

Max. Marks: 80

Instructions:

- 1) Question No. 1 is compulsory.**
- 2) Answer any three questions from the remaining questions.**
- 3) Figure to the right indicate full marks for respective questions.**
- 4) Use of Non-scientific calculators are allowed.**

Q1.

From the particular in respect of certain material during February 2022. You are required to prepare stores ledger account using LIFO method.

20 Marks

Dates	Particulars
February 1 st	Stock in hand 200 units @Rs.5/
February 4 th	Purchases 400 units @ Rs.6
February 7 th	Issued 300 units
February 12 th	Purchased 100 units @ Rs.7/-
February 20 th	Purchased 200 units @ Rs.8/-
February 25 th	Issued 400 units
February 26 th	Purchased 20 units @Rs.2/-
February 28 th	Issued 40 units

Q2.

A company has the following transaction at the given dates and price of first quarter of 2022 are as follows:

20 Marks

Particulars	Amount (Rs.)	Price Index
Opening balance (Jan.1 st)	12,000	100
Cash sales (Feb.1 st)	35,000	105
Payment to Creditors (March. 1 st)	24,000	108
Cash Purchases (March. 1 st)	4,000	108
Payment of Expenses (March.31 st)	4,000	110
Closing Stock (March.31 st)	15,000	110

Calculate Monetary Gain or Loss from above Information.

Q3.

At the end of the financial year ending on 31st December 2022 a company finds that there are twenty law suits outstanding which have not been settled till the date of approval of accounts by the board of directors. The possible outcome as estimated by the board is:

20 Marks

Particulars	Probability	Loss (Rs.)
In respect of 5 Cases (win)	100%	-----
Next ten Cases (Win)	60%	-----
Lose (Low Damage)	30%	2,40,000
Lose (High Damage)	10%	4,00,000
Remaining 5 Cases (win)	50%	-----
Lose (Low Damage)	30%	2,00,000
Lose (High Damage)	20%	4,20,000

Ascertain the amount of Contingent Loss.

Q4.

Amol Marathe enterprises deals in old color TVs. It has four TV's the particular of which are given below: -

20 Marks

TV's	Onida	Philips	LG	Sony	Total
Cost price (Inclusive of Expenses incurred to bring salable value) (Rs.)	25,000	44,000	80,000	1,00,000	2,50,000
Net Realizable Value (Rs.)	34,000	60,000	72,000	1,10,000	2,76,000

You are asked to compute the value of stock to be included in balance sheet for the year ended 31st March 2022.

Q5.

Write short notes on - Any Five

20 Marks

- Going Concern Assumption
- Convention of Consistency
- Need of Accounting Standards
- Comparability as a Characteristic of Financial Statement.
- Explain the meaning of Assets and Liabilities.
- Relevance as a Characteristic of Financial Statement

Q6.

Write short notes on - Any Five

20 Marks

- Benefits of Accounting Standards.
- Explain the Meaning and Classification of Accounting.
- Business Entity Concept.
- Understandability as a characteristic of Financial Statement.
- True and Fair View of Financial Statement.
- Explain any two elements of financial statement.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce
Bori Ponda Goa
Semester End Examination, November 2022

Semester: I

Class: F.Y.B. Com

Paper Code and Title: AECC 2 -Environment Studies

No. of Pages: 01

Duration: 1 hr. and 30 mins.

Max. Marks : 40

Date: 28/11/2022

Instructions:

- 1) All Questions are Compulsory, However Internal choice is available.
- 2) Figure to the right indicates full marks for respective question.

- Q.1. Answer Any Five of the following (10)
- a) Importance of Environment Studies.
 - b) Classification of resources.
 - c) Threats to Ecosystem.
 - d) What is Biodiversity?
 - e) Sources of Energy in an ecosystem.
 - f) Need for Public Awareness.
 - g) List names of four threatened animals from forest ecosystem.
- Q.2.A. Write note on Role of Individuals in Conservation of resources. (5)
- OR
- A. Write short note on Economic benefits of Biodiversity (5)
- B. Describe Bio-geographical zone of India. (5)
- Q.3.A. Briefly Explain Desert Ecosystem. (5)
- OR
- A. Explain ecological pyramid with help of diagram. (5)
- B. Explain structure and function of ecosystem. (5)
- Q.4.A. Briefly explain importance of water resource. (5)
- OR
- A. Explain effect of deforestation. (5)
- B. What are different sources of food? (5)

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, November 2022

Semester: I

Class: F.Y.B. Com

Paper Code and Title: Banking I

No. of Pages: 02

Date: 30/11/2022

Duration: 2 Hours

Max. Marks: 80

- Instructions:**
- 1) All Questions are Compulsory, However Internal choice is available.
 - 2) Answer sub- Questions in Question No.1 and 2 in not more than 100 words.
 - 3) Answer Questions No.3 to Question No.6 in not more than 400 words.
 - 4) Figure to the right indicate full marks for respective questions/ Sub-Question.

- Q1.** Answer any four of the following **16Marks**
- i) What is Foreign Bank?
 - ii) Write a note on Universal Banking.
 - iii) Distinguish Between Schedule and Non-Schedule Bank.
 - iv) Write a note on Loan Syndication.
 - v) What is Project Financing?
 - vi) Write a note on Cash Credit.
- Q2.** Answer any four of the following **16Marks**
- i) What is Illiterate Account?
 - ii) Write a note on Non-Resident External (NRE) Account.
 - iii) Any two Reasons for Voluntary Closer of Bank Account.
 - iv) Advantages of Retail Banking.
 - v) Explain the Relationship Banker as Trustee and Customer as Beneficiaries.
 - vi) Why Banker is Called as Consultant?
- Q3.** A) What is Unit Banking? Explain any three Merits and Demerits of Branch Banking. **12Marks**
- OR
- B) Elaborate the Function of RBI.
- Q4.** A) Elaborate the Principles of Lending. **12 Marks**
- OR
- B) Explain types of Accounts under Term Deposit.
- Q5.** A) Explain the Reasons for Involuntary Closer of Bank Account. **12 Marks**
- OR
- B) Explain Different types of Cheques.

Q6

A) Highlight the Product and Services Delivered in Retail Banking

OR

B) Highlight the Strategies of CRM in Banking.

12 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, November 2022

Semester: I

Class: F.Y.B.Com

Paper Code and Title: Principles of Insurance (UCOG104)

No. of Pages: 02

Date: 30/11/2022

Duration: 2 Hours

Max. Marks: 80

- Instructions:**
- 1) All Questions are Compulsory, However Internal choice is available.
 - 2) Answer sub- Questions in Question No.1 and 2 in not more than 100 words.
 - 3) Answer Questions No.3 to Question No.6 in not more than 400 words.
 - 4) Figure to the right indicates full marks for respective questions/ Sub-Question. **16 Marks**

- Q1.** Answer any FOUR of the following
- a. Explain the importance of Risk Management.
 - b. Write in brief benefits of Insurance to Society.
 - c. Distinguish between Peril and Hazard in Insurance.
 - d. Explain the functions of Insurance.
 - e. Write the features of Risk Management.
 - f. Explain in brief Insurance Contract.
- Q2.** Answer any FOUR of the following **16 Marks**
- a. Write in brief the documentation required in Life Insurance.
 - b. Explain Health Insurance.
 - c. State and explain the benefits of Life Insurance.
 - d. What is Baggage Insurance?
 - e. Write in brief objectives of Life Insurance.
 - f. List down the Private Sector Companies of General Insurance.
- Q3.** A) Elaborate the Process of Risk Management in Insurance. **12 Marks**
- OR**
- B) Explain the various methods of Handling Risk in Insurance. **12 Marks**
- Q4.** A) Write the duties and powers of Insurance Regulatory Development Authority of India (IRDA). **12 Marks**
- OR**
- B) Elaborate the Role of Insurance in Economic Development. **12 Marks**
- Q5.** A) Explain the procedure of issuing the Life Insurance Policy to Policyholders. **12 Marks**

OR

B) Explain the various Life Insurance Policies.

12 Marks

Q6.

A) Elaborate the settlement of Claim in Fire Insurance.

12 Marks

OR

B) What is Marine insurance? Explain the types of Marine Insurance Policies.

12 Marks

.....**ALL THE BEST**.....

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa.
Semester End Examination, November 2022

Semester: I

Class : F.Y.BCOM

Paper Code and Title: Commercial Arithmetic I (CC4)

Duration: 2 hours

Max. Marks: 80

No. of Pages: 04

Date: 25/11/2022

Instructions:

1. Paper contains four main questions.
 2. All questions are compulsory however internal choices are available.
 3. Figures to the right indicates maximum marks.
 4. Use of non-programmable and non-scientific calculator is allowed.
-

Q 1) Attempt the following.

(5 X 4 = 20 Marks)

- a. Construct the truth table for the statement $(p \leftrightarrow q) \vee (\sim p \rightarrow q)$.
- b. How many ways can the letters of the word "KEYBOARD" be arranged so as to begin with a Vowel and end with a consonant.
- c. Write the first 3 terms of an Arithmetic progression where $T_n = 2n^2 - 3$. Also find 12th term.
- d. Find the Principal amount and the amount to earn ₹ 2000 simple interest in 5 years at the rate of 6 % per annum.
- e. Find present value of an ordinary annuity of ₹ 5000 p.a. for 3 years at 10% per annum.

OR

Q I) Attempt the following.

(5 X 4 = 20 Marks)

- i. Check whether the statements $\sim (p \leftrightarrow q)$ and $(p \wedge \sim q) \vee (\sim p \wedge q)$ are equivalent or not.
- ii. Find the value of n if $2n_{p_3} = 60(n_{p_2})$.
- iii. State the first term and the common difference for the sequence 7, 10, 13, 16...
And find nth term and also find 20th term.

- iv. If ₹ 5000 invested at the rate of 8% simple interest per year. Find the amount after 8 years.
- v. Rohit borrows a loan of ₹ 90,000 to be repaid in 3 monthly installments at the rate of 13% p.a. compounded monthly. Calculate the EMI using reducing balance method.

Q 2) Attempt the following.

(5 X 4 = 20 Marks)

- a. If the universal set $X = \{1, 2, 3, \dots, 10\}$ and if $A = \{1, 3, 4, 5\}$ and $B = \{2, 4, 6, 8\}$ are the subsets of universal set X . then verify $(A \cup B)' = A' \cap B'$
- b. If 4 Boys and 5 Girls are made to stand in a line for a photograph. How many different arrangements can be made so that no two boys are together?
- c. For an Arithmetic progression, If $T_n = 2n - 5$, then find S_{10} and S_{14} .
- d. Calculate the compound interest on ₹ 1000 at 4 % per annum compounded for 3 years. Also find the Amount.

e. Find the value of the determinant $\begin{vmatrix} 7 & -5 & 3 \\ 4 & 4 & 0 \\ 3 & 2 & 6 \end{vmatrix}$.

OR

Q II) Attempt the following.

(5 X 4 = 20 Marks)

- i. If the universal set $X = \{a, e, i, o, u\}$ and if $A = \{a, e, i\}$, $B = \{e, o, u\}$ and $C = \{a, i, u\}$ are the subsets of the universal set X , then verify
- 1) $(A \cup B) = (A - B) \cup B$
 - 2) $(A \cap C)'$
- ii. How many different permutations can be formed for the following
- 1) "UNDERSTAND"
 - 2) 89888449
- iii. For the n th term $T_n = 5(-3)^{n-1}$ in geometric progression, find its first term and common ratio and also find S_4 and S_6 .
- iv. Find the compound interest on ₹ 1800 at 6% annually for 2 years if the interest is calculated half yearly.

v. Find the value of x if $\begin{vmatrix} 2 & 4 & x \\ 1 & 2 & 1 \\ 3 & 2 & -1 \end{vmatrix} = 0$.

Q 3) Attempt the following.

(5 X 4 = 20 Marks)

a. Check the validity of an argument

If Neeta goes to the college then she carries her books, Neeta did not carry her books therefore Neeta did not go to the college.

b. A 3 number digits is to be formed using the digits from 0 to 9. How many such numbers can be formed if the repetition of digits is

1) Allowed 2) Not allowed

c. For an Arithmetic progression with the first term as 5 and the common difference as -2, find T_n and S_n and also find T_{12} and S_{12} .

d. Find the Present value of ₹ 40,000 to be paid in 3 years from now with the rate of compounding at 6% per year.

e. Solve by using Cramer's rule

$$4x + 3y = 10 \text{ and } 5x + 2y = 2.$$

OR

Q III) Attempt the following.

(5 X 4 = 20 Marks)

i. Check whether the statements $(\sim a \vee b) \leftrightarrow (a \rightarrow b)$ are Tautology, Contradiction or Contingency.

ii. Find the value of 1) ${}_{15}C_{13}$ 2) ${}_{100}C_{97}$.

iii. Rama pays his interest free loan from a friend in 15 monthly installments such that each installment is less than the earlier by ₹ 100. If the first installment was ₹ 2000, find out his last installment and calculate his loan amount.

iv. Find the future value of ₹ 10,00,000 after 4 years of compounded interest rate is 8% per annum.

v. Find Cofactors and Minors for $\begin{vmatrix} 1 & 0 & -1 \\ 3 & 4 & 5 \\ 0 & -6 & -7 \end{vmatrix}$.

Q 4) Attempt the following.

(5 X 4 = 20 Marks)

a. In a class, 20 students took Physics, 25 took Chemistry and 20 took Mathematics. Of these, 12 students took both Chemistry and Mathematics, 12 took both Physics and Chemistry and 11 took both Physics and Mathematics.

If 6 students offered all the three subjects, find by using Venn diagram, the total number of students in the class.

b. A class has 7 Girls and 4 Boys, if 5 persons out of these is to be selected, find the total number of choices if

1) There is no restriction on gender.

2) 3 Girls and 2 Boys is to be selected.

c. For the Geometric progression with the first term as 3 and common ratio as 2, find T_n and S_n and also find T_6 and S_6 .

d. Find the amount of an ordinary annuity with periodic payment as ₹ 4000 at the rate of interest 8% per annum for 2 years for the yearly period of payment.

e. If $A = \begin{bmatrix} 3 & 1 \\ -1 & 2 \end{bmatrix}$, $B = \begin{bmatrix} 1 & 2 \\ 3 & 4 \end{bmatrix}$, $C = \begin{bmatrix} 1 & 3 \\ 2 & 5 \end{bmatrix}$ then verify $A(B + C) = AB + AC$

OR

Q IV) Attempt the following.

(5 X 4 = 20 Marks)

- i. In a group of 68 people, 34 play Cricket, 46 play Hockey and each person plays at least one of the two games. Using Venn diagram find the number of people playing both the games.
- ii. From 4 professors and 6 students a committee of 4 is to be formed. How many ways this can be done if the committee contains
 - 1) 2 professors and 2 students.
 - 2) No restrictions on selection.
- iii. Shyam invested ₹ 20 in the first month and then doubles his investment for 11 months. Find his last investment and total investment over 11 months.
- iv. Rima received ₹ 8240 as maturity at the end of 2 years on his annuity. The period of payment being end of each year. Find the size of his yearly installment if the rate of interest was 6% compounded on yearly basis.
- v. If $A = \begin{bmatrix} 2 & 4 & 6 \\ -4 & 8 & -4 \end{bmatrix}$ and $B = \begin{bmatrix} 5 & 10 & 15 \\ -10 & 20 & -10 \end{bmatrix}$,
Then find $5A - 2B$ and $5A + 2B$.

.....THE END.....

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, November 2022

Semester: I

Class: F.Y.B. Com

Paper Code and Title: Micro Economics

No. of Pages: 02

Date: 23rd November 2022

Duration: 2 Hours

Max. Marks: 80

- Instructions:**
- 1) All Questions are Compulsory, However Internal choice is available.
 - 2) Answer sub- Questions in Question No.1 and 2 in not more than 100 words.
 - 3) Answer Questions No.3 to Question No.6 in not more than 400 words.
 - 4) Figure to the right indicate full marks for respective questions/ Sub-Question.

- Q1.** Answer any four of the following **16Marks**
- i) Distinguish between Variation in Demand and Change in Demand.
 - ii) What is Indifference Curve? Any three Properties.
 - iii) Any four Determinants of Demand.
 - iv) Explain briefly Average Fixed Cost with the help of diagram.
 - v) What is Production Function? It's Properties.
 - vi) What is Implicit and Explicit Cost?
- Q2.** Answer any four of the following **16Marks**
- i) What is Perfect Competition? Any three Features.
 - ii) Any four features of Monopoly.
 - iii) What is Price Discrimination?
 - iv) Any two features of Monopolistic Competition.
 - v) What is Cartel?
 - vi) Briefly explain Prisoner's Dilemma.
- Q3.** A) Explain Consumer Equilibrium with the help of Diagram. **12Marks**
OR
B) Elaborate Income Consumption curve with the help of Diagram
- Q4.** A) What is Internal Economies of Scale? Explain any four types of Internal Economies. **12 Marks**
OR
B) Explain Producer Equilibrium with the help of Diagram.
- Q5.** A) Explain the short run Equilibrium under Perfect Competition with the help of Diagram. **12 Marks**

OR

B) Explain the Long Run Equilibrium under Monopoly with the help of Diagram.

Q6

A) Explain the Long Run Equilibrium under Monopolistic Competition with the help of Diagram.

12 Mark

OR

B) Elaborate Kinked Demand Curve with the help of Diagram.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, November 2022

Semester: I

Class: F.Y.B. Com

Paper Code and Title: **Financial Accounting (UCOC102)**

No. of Pages: 03

Date: 21st November 2022

Duration: 2 Hours

Max. Marks: 80

- Instructions:**
- 1) Question No. 1 is Compulsory.
 - 2) Answer any three from Q.No.2 to Q.No.6.
 - 3) Each Question carries 20 Marks.
 - 4) Figure to the right indicates maximum marks.
 - 5) Mention working notes required whenever necessary.

- Q1.** Following is the Trial balance of Cream Bell Company Limited as on 31st March 2022. Prepare Trading and Profit and Loss Account and Balance sheet. **20 Marks**

Particulars	Debit (Rs.)	Credit (Rs.)
Stock (1 st April 2021)	16,000	
Sales		4,40,000
Purchases	2,52,000	
Wages	1,13,000	
Salaries	32,000	
Freight	12,100	
Carriage	6,100	
Rent and Rates	10,400	
Insurance	2,640	
Machinery	1,04,000	
Building	1,34,000	
Capital less Drawings		2,91,200
Sundry Debtors	88,000	
Sundry Creditors		40,000
Secured Loan		30,000
Furniture	6,700	
General Expenses	5,200	
Cash in Hand	3,860	
Bad Debts	2,040	
Bank	13,160	
Total	801200	801200

Additional Information:

1. Stock on 31st March 2022 is Rs. 41,200.
2. Depreciation charged on Machinery @ 10%.
3. Make a provision @ 5% for Doubtful Debts.

4. Provide 2 ½% for discount on Sundry Debtors.
5. Rent and Rates include Security Deposit of Rs. 800.
6. Insurance Prepaid Rs. 240.

Q2. Amul Limited issued 20,000 shares of Rs. 10 each payable as follows: **20 Marks**

Rs. 2 on Application.

Rs. 3 on Allotment.

Rs. 3 on First Call.

Rs. 2 on Final Call.

Applications are received for 10,000 Shares. All these shares were allotted. All the calls were made except the Final. All the moneys due on the shares were received except the First Call on 500 Shares.

You are required to pass Journal Entries in the books of Amul Limited

Q3. A) A Machine is purchased for Rs. 11,000. At the end of four years it has to be replaced. For this purpose, an insurance policy is taken out, the annual premium being Rs. 2,300. At the end of 4th year a new machine costing Rs. 12,000 is installed. The old machine is written off. **10 Marks**
Prepare necessary Ledger Accounts.

B) Explain classification of Equity shares based on Share Capital **10 Marks**

Q4. Xiaomi India limited issued Rs. 2,00,000 redeemable preference shares at par on 1st January, 2015, redeemable at the option of the company on or after 31st December, 2019 in whole or part. **20 Marks**
The company made the following redemption out of profit.

30th June 2020 - Rs. 80,000

30th June 2021 - Rs. 60,000

The company issued equity shares of the face value of Rs. 40,000 at a premium of 10% on 31st December 2021. The company redeemed the remaining preference shares on 31st December 2021.

Journalize the transactions in the books of Xiaomi India Ltd.

Q5. A) Distinguish between Buyback of shares and Redemption of Preference shares. **10 Marks**

B) Vedanta Limited passed a resolution for buying back 35,000 **10 Marks**

equity shares of Rs. 5 each fully paid at a premium of 20%. For this purpose, it is issued 15% preference shares of Rs. 100 each at par which were fully subscribed. The company has sufficient balances in Revenue Reserves and Securities Premium Account.

You are required to pass journal entries in the books of Vedanta Limited.

Q6.

Answer the following (Any Four)

20 Marks

- a. Explain the causes of Depreciation.
- b. Explain the Merits of Single Entry System.
- c. Explain any two methods of Depreciation.
- d. Explain the SEBI guidelines related to Buy Back of Shares.
- e. Distinguish between Over subscription and Under subscription of shares.
- f. Distinguish between Single Entry System and Double Entry System.

.....ALL THE BEST.....

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, November 2022

Semester: I

Class: F.Y.B. Com

Paper Code and Title: CC 1 - General Management

No. of Pages: 02

Date: 18 -11- 2022

Duration: 2 Hours

Max. Marks: 80

- Instructions:**
- 1) All Questions are Compulsory, However Internal choice is available.
 - 2) Answer sub- Questions in Question No.1 and 2 in not more than 100 words.
 - 3) Answer Questions No.3 to Question No.6 in not more than 400 words.
 - 4) Figure to the right indicate full marks for respective questions/ Sub-Question.

- Q1.** Answer any four of the following **16 Marks**
- i) Materials management as a functional area of management
 - ii) Write short note on Quantitative Approach
 - iii) Meaning of Levels of Management
 - iv) Guidelines for effective decision making (any four)
 - v) Meaning Crisis and research decisions
 - vi) Define rationality in decision making
- Q2.** Answer any four of the following **16 Marks**
- i) Meaning of organizational conflict
 - ii) Types of organizational level change (any two)
 - iii) Conflict management style (any two)
 - iv) Write short note on Logistic management
 - v) Meaning of Green Management
 - vi) Individual / Personal stressors (any four)
- Q3.** A) Discuss Contingency approach as a modern approach to a management in detail. **12 Marks**

OR

- B) Elaborate features of management in detail.

- Q4.** A) Discuss steps involved in decision making process. Discuss in detail. **12 Marks**

OR

- B) What are various limitations of rational decision making? Discuss in detail.

12 Marks

Q5. A) Explain process of change in detail.

OR

B) Discuss reasons for resistance to change in detail.

12 Marks

Q6 A) Explain process of Supply chain management along with diagram.

OR

B) Discuss in detail various group stressors.
