

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Repeat Examination, Nov 2022
(Conducted on Behalf of Goa University)

Semester: VI

Class: T.Y.B. Com

Paper Code and Title: Human Resource Management (CC 17)

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 **16Marks**
- i) Write a short note on recruitment.
 - ii) Highlight any four functions of trade union.
 - iii) Write a short note on Halsey Premium plan.
 - iv) Highlight significance of human resource planning.
 - v) What is workers participation in management.
 - vi) What is labour absenteeism?
- Q2.** Answer any four of the following **16 Marks**
- i) Write a short note on HRM in changing environment
 - ii) What is employee branding?
 - iii) State any four advantages of Profit sharing scheme.
 - iv) Explain concept of wage.
 - v) Write a short note on labour welfare
 - vi) State any four functions of trade union.
- Q3.** A) Explain in detail different factors affecting job design. **12 Marks**
OR
B) Discuss in detail different sources of recruitment. **12 Marks**
- Q4.** A) State and explain different factors determining wage rate. **12 Marks**
OR
B) Elucidate different obstacles to employee empowerment. **12 Marks**
- Q5.** A) Explain in detail different welfare measures required to be taken by the employer. **12 Marks**
OR
B) Explain in detail different challenges faced by the trade union in India in context of globalization. **12 Marks**

Q6

A) State and explain weaknesses of trade union in India.

12 Marks

OR

B) Explain in detail different measures to minimize of labor turnover.

12 Marks

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Semester End Repeat Examination, November 2022
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Semester: VI

Class: T.Y.B. Com

Paper Code and Title: International Economics

No. of Pages: 02

Date: 21st 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) Any four gains from International Trade.
- ii) What is Gross Barter Terms of Trade?
- iii) Briefly explain Intra Industry Trade.
- iv) What is Flexible Exchange Rate System?
- v) Distinguish between Balance of Trade & Balance of Payment.
- vi) Any two types of Disequilibrium in Balance of Payment.

Q2.

Answer any four of the following

16Marks

- i) Any two Determinants of FPI.
- ii) Any two impact of FPI on Exchange Rate.
- iii) Briefly Explain the Concept Multinational Corporation?
- iv) What is Foreign Investment? & it's Composition.
- v) What are Foreign Exchange Markets? Explain its Functions.
- vi) Write a note on Protectionism Trade.

Q3.

A) Explain any four Non-Tariff Barriers to International Trade.

12Marks

OR

B) What is International Trade? Explain its features.

Q4.

A) Illustrate any four measures to Correct Disequilibrium in Balance of Payment.

12 Marks

B) Highlight any six Causes of Disequilibrium in Balance of Payment.

Q5.

A) Highlight any Six Determinants of FDI.

12 Marks

OR

B) Explain any four Entry Modes Adopted by Multinational

Corporations.

12 Marks

26

- A) Explain in brief Structure of Balance of Payment.
OR
B) Explain types of Foreign Exchange Transaction.

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Semester: VI

Class: T.Y.B. Com

Paper Code and Title: Advanced Company Accounts (DSE 5) (UCOD117)

No. of Pages: 05

Date: 23rd 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 extract of the Trial Balance of Ashok Leyland Limited as on 31st March 2022. **20 Marks**

Particulars	Credit (Rs)
Sales Return	40,00,000
Opening Stock of Raw Material	20,00,000
Bonus to employee	1,60,000
Opening Stock of Finished Goods	10,00,000
Purchase of Raw Material	54,00,000
Purchase Returns	4,00,000
Repairs and Maintenance expenses	1,60,000
Dividend Received	10,00,000
Sales	2,40,00,000
Sundry Income	8,00,000
Freight on Raw Material	60,000
Salaries and wages	8,00,000
Sundry Expenses	20,000
Audit Fees	1,00,000
Directors Remuneration	16,00,000
Depreciation on:	
Plant and Machinery	10,00,000
Furniture and Fixture	6,00,000
Motor Vehicle	2,00,000
Interest on Loan from Bank of India	14,00,000
Electricity Charges	80,000
Insurance Premium of Office Premises	60,000
Rent, Rates and Taxes	40,000
Advertisement Expenses	2,40,000

Additional Information

- a) Closing Stock of Raw Material & Finished goods was Rs. 10,00,000 &

- Rs. 12,00,000 respectively.
- Sundry Income receivables were Rs. 50,000.
 - Prepaid Advertisement expenses were Rs. 40,000.
 - Outstanding salaries and wages Rs. 1,00,000.
 - Make a provision for Income Tax of Rs. 4,00,000.
 - Rs. 50,000 to be provided for Bad & Doubtful Debts.
 - Raw materials worth Rs. 30,000 destroyed by fire goods were not insured.

You are required to prepare a statement of Profit and Loss for the year ended 31st March 2022 as per the provisions of companies Act.

Q2.

The Following is the summarized position of Assets and Liabilities of BMW Limited as at 31st March 2022 20 Marks

Liabilities	Amount (Rs)	Assets	Amount (Rs)
20,000 Equity Shares of Rs. 10 each/- fully paid	2,00,000	Buildings	1,50,000
5,000, 10% cumulative preference shares of Rs. 10 each fully paid	50,000	Machinery	1,30,000
8% Debentures	1,00,000	Furniture	50,000
Creditors for Goods	3,30,000	Patents	40,000
Creditors for Expenses	20,000	Stock	80,000
		Debtors	55,000
		Preliminary Expenses	10,000
		Profit and Loss Account	1,85,000
Total	7,00,000	Total	7,00,000

With the view to reconstruct the Company, it was proposed that:

- To reduce:
 - Equity Shares by Rs. 9/- each.
 - 10% Preference Shares by Rs. 4 each.
 - 8% Debentures by 10%.
 - Trade Creditors claim by 1/3rd
 - Machinery to Rs. 70,000/- and
 - Inventories by Rs. 10,000/-
- To provide Rs. 15,000/- for bad debts.
- To write off all the Intangible assets, preliminary expenses and profit and loss account.
- To raise the rate of preference dividend to 14% and the rate of Debenture interest to 12.5%.

Assuming that the aforesaid proposal was approved and sanctioned

by the court, Pass the journal entries to give effect to the above transactions and prepare Capital Reduction Account.

Q3.

The statement of Assets and Liabilities drawn on 31st March 2022 20 Marks disclosed the following position

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
10,000 shares of Rs. 10 each fully paid	1,00,000	Land and Building	84,000
Profit and Loss Account	20,000	Plant and Machinery	60,000
Debentures	15,000	Furniture and Fittings	5,000
Trade Creditors	20,000	5% Tax free Government Bonds	20,000
Provision for Taxation	9,000	Stock	2,000
Proposed Dividend	15,000	Book Debts	6,000
		Cash	2,000
	179,000		1,79,000

The net profit of the company after charging depreciation and taxes were as follows:

- 2017-18 - Rs. 17,000
- 2018-19 - Rs. 19,000
- 2019-20 - Rs. 18,000
- 2020-21 - Rs. 20,000
- 2021-22 - Rs. 19,000

On 31st March, 2022 the Land and Building were revalued at Rs. 95,000, Plant and Machinery Rs. 71,000 and Furniture and Fittings Rs. 4,000. 10% represents a fair commercial rate of return on investment in the company.

- Find out value of Goodwill based on:
 - a) Five Years Purchase of Super Profits of the Company.
 - b) Capitalisation of Super Profit.
 - c) Capitalisation of Future Maintainable Profits.

Q4.

- A) From the following Balance sheet and additional information 10 Marks calculate Intrinsic Value of each share.

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Equity share capital (Rs. 10)	3,00,000	Goodwill	1,20,000
12% preference capital	1,00,000	Leasehold Property	3,50,000

(Rs. 10)			
General Reserve	80,000	Furniture	60,000
Profit & Loss A/c	70,000	Investments	50,000
Unsecured Loan	1,00,000	Current Assets	75,000
Current Liabilities	30,000	Loans & Advances	15,000
		Misc. Expenses	10,000
	6,80,000		6,80,000

Valuation of Assets

Leasehold property - 4,00,000

Furniture - 50,000

Goodwill - 2,40,000

B) Explain the factors affecting valuation of Goodwill.

10 Marks

Q5.

Laziz Limited and Dominoz Limited agreed to amalgamate and form a new company Pizza Hut Limited. Summarized Balance sheets of Laziz Limited and Dominoz Limited on the due date of amalgamation are as follows:

20 Marks

Summarized Balance sheets As on 31st March 2021

Liabilities	Laziz Limited (Rs.)	Dominoz Limited (Rs.)	Assets	Laziz Limited (Rs.)	Dominoz Limited (Rs.)
Equity Shares of Rs. 100 each	1,00,000	1,20,000	Plant and Machinery	30,000	40,000
General Reserve	15,000	18,500	Debtors	30,000	30,000
Creditors	14,000	17,000	Building	50,000	60,000
Profit & Loss A/c	8,000	10,000	Stock	20,000	20,000
			Cash and Bank Balance	7,000	15,500
	1,37,000	1,65,500		1,37,000	1,65,500

Pizza Hut Limited take over the assets and liabilities of both the companies at book value except Building which is taken over from Laziz Limited at Rs. 1,00,000 and from Dominoz Limited at Rs. 90,000. Pizza Hut Limited paid purchase consideration by allotting fully paid shares of Rs. 100 each at par.

Prepare statement of Purchase Consideration. Give opening journal entries in the books of Pizza Hut Limited along with Narrations.

Q6.

Answer the following (Any Four)

20 Marks

- a. Explain the need for valuation of Shares.
- b. Explain the term Goodwill.
- c. Distinguish between Internal and External Reconstruction.
- d. Explain Indian Accounting Standard 14.
- e. Difference between Pooling of Interest and Purchase Method.
- f. Explain in brief the various factors affecting Valuation of Shares

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

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

Semester: III

Class: S.Y.B. Com

Paper Code and Title: Entrepreneurship Development

Max. Marks: 80

No. of Pages: 02

Date: 24/11/2022

Duration: 2 Hours

- 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. Write short notes on the following (any four) (4x4=16)
- Define entrepreneur.
 - Highlight any four functions of entrepreneur.
 - Write a short note on economic theory of entrepreneurship.
 - Differentiate between entrepreneur and intrapreneur.
 - What is environmental scanning?
 - Write a short note on market research.
- Q2. Write short notes on the following (any four) (4x4=16)
- Write a short note on incubation centre.
 - What is purposeful innovation?
 - What is Project formulation?
 - Write a short note on Project report.
 - State any four elements of Project formulation.
 - Highlight role of incubation centre in startup policy.
- Q3. a) Explain in detail any six different types of entrepreneur. 12
OR
b) State and explain different features of an entrepreneur. 12
- Q4. a) Explain in detail different factors considered for environment scanning. 12
OR
b) Explain in detail any three techniques in market research. 12
- Q5. a) Discuss Principles of Purposeful Innovation. 12
OR
b) Explain different external factors for purposeful innovation. 12

Q6.

a) State and explain any six contents of Project report.

12

OR

b) Elucidate factors considered for Project selection.

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Repeat Semester End Examination, November 2022

(Conducted on Behalf of Goa University)

Semester: VI

Class: T Y B Com

Duration: 2 Hours

Paper Code and Title: Accounting II

Max. Marks: 80

No. of Pages: 5

Date: 25th November 2022

1) Question No. 1 is Compulsory.

Instructions: 2) Answer any three from Q.NO.2 to Q.NO.6.

3) Each question carries 20 marks.

4) Figures to the right indicate maximum marks.

5) Mention working notes required whenever necessary.

Q.1 Anil Borkar a Chartered Accountant is the owner of a three storeyed house. He occupied the ground floor for his profession. His receipts and payment for the profession for the year ended 31st December 2020. **20 Marks**

Prepare the Receipts and Payment for his Profession and the Income Expenditure account of his household also prepare his household cash statement

Receipts	Amount	Payment	Amount
Cash in hand	6,000	Salaries	14400
Cash at bank	24,000	Rent (paid to Family)	6,000
Audit fees	108000	Motor car expense	16,000
Tax consultation fees	36,000	Telephone charges	3000
		Electricity charges	4800

		Printing and stationary	3200
		Institute membership fees	700
		Purchase of books and periodicals	6,000
		Drawings	72,000
		Cash in hand	4300
		Cash at bank	43600
Total	1,74,000	Total	1,74,000

Additional information:

The motor car expense, telephone charges and electric charges are to be shared equally between the profession and the household.

20% of the salaries are to be borne by the household.

Annual expenses of the household are food Rs 76,000 clothing Rs. 16,000 and other expenses 6,000.

Other income of the household is:

- a. Income from investment Rs 18,000
- b. Salary of Mrs Borkar from the school Rs 16,800

The entire income of the profession is to be taken as income of household.

- Q. 2** As on 1st April 2016 ITC Ltd issued Rs 20,00,000 15% Debenture of Rs 100 each at par redeemable at a premium of 10%. 60% of the debentures are to be redeemed at the end of 2nd year and the balance at the end of the 3rd year. The board has decided to transfer minimum required amount to DRR at the end of the first year. **20 Marks**

Pass necessary Journal entry for the same.

Q. 3

Tata Motors ltd issued 6000 11% debentures of Rs 100 at par on 1-1-2017. The terms of the issue of debenture provided that the company provide sinking fund for redemption of debenture on 31-12-2020. The company decided to take out an insurance policy provide the necessary cash to facilitate redemption of debentures. The annual insurance premium payable to the insurance company works out to Rs 1,38,000

20 Marks

Prepare necessary ledger accounts.

- 1) 11% debenture A/c
- 2) Sinking Fund (DRF)
- 3) Debenture Redemption Insurance policy

Q.4

Dr Rohit Shirodkar commenced practice as an ear specialist, investing Rs 1,50,000 in equipment, on 1st January 2020. The receipts and payment account for the year was as follows.

20 Marks

Receipts	Amount	Expenditure	Amount
Fees from patients	3,00,000	Rent of premises	18,000
To other receipts	600	Salaries to assistant	45,000
To equipment sold	12,000	Journal subscription	6,000
		Library book	18,000
		Equipment purchases	24,000
		Drawings	72000
		By balance	
		At bank	129,000
		In hand	600

Total	312600	Total	312600
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Additional information:

Fees amounting to Rs 9000 were outstanding. Equipment sold and purchase was on 1st October 2020. The cost of the equipment sold being Rs 18000. Depreciation on equipment is 20% and on library book 5% salaries to assistants still payable is Rs 6000.

Prepare the Receipts and Expenditure Account and Balance Sheet.

Q.5 On 1st January 2016 Bata Ltd Issued 15000, 10% redeemable debenture of Rs 100 each at 5% discount, redeemable at 10% on 31 December 2020. **20 Marks**

The amount is to be invested in 10% Postal Bond (2013) in multiple of Rs 100 Amount of annual appropriation is fixed at Rs 2,00,000

Prepare sinking fund account and sinking fund investment account for first five years.

Q.6 A) Mr. Rajendra purchases 5000 shares of Sail Ltd @ Rs 85 and paid brokerage @1.5 and stamp duty of Rs 4500 on 20th February 2020 Mr. Bipin purchases another 7500 shares of Sail Ltd at 96 and paid stamp duty of Rs 7000 on 25th December 2020 **20 Marks**

Mr Bipin sold 6000 shares @ 110 on 15th February 2020. The company issue one bonus shares for every two shares held on 2nd January 2021.

Find out the cost of investment sold and the carrying amount of investment and profit and loss.

B) Ms. Reshma purchase 3000 shares of Adani port ltd @ 95 and paid stamp duty Rs 3500 on 20th February 2020. Ms. Indira purchases

another 4000 shares of Adani port at Rs 95 and paid stamp duty of Rs 5000 on 25th December 2020

Ms. Indira sold 5000 shares @110 on 28/02/2020

The company issue 1 bonus share for every 2 shares held on 2nd January 2020

Calculate cost of investment and carrying amount of investment.