

**Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa**  
**Semester End Examination, November 2023**

Semester: I  
Class: F.Y.B. Com  
Paper Code and Title: AECC 2 -Environment Studies  
No. of Pages: 01  
Date: 23 November 2023

Duration: 1 hr. 30mins.  
Max. Marks: 40

**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) What are Endemic Species?
- b) What is In situ conservation?
- c) List any four animals found in Desert Ecosystem.
- d) Importance of forest resources.
- e) Effects of Dam constructed on river ecosystem
- f) Explain term 'Ecological Succession'.
- g) Food Web.

Q.2.A. Write short note on Renewable and Non Renewable resource. (5)

OR

A. Write short note on importance of Biodiversity. (5)

B. What are impacts of Mining on Biodiversity? (5)

Q.3.A. Briefly Explain Aquatic Ecosystem. (5)

OR

A. Write short note on energy flow in ecosystem. (5)

B. Explain food chain with diagram. (5)

Q.4.A. Discuss over exploitation of Natural resources. (5)

OR

A. Explain effect of coal mining activities. (5)

B. Explain economical uses of solar energy. (5)

**Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa**  
**Semester End Examination, November 2023**

Semester: I

Class: F.Y.B. Com

Paper Code and Title: Indian Economic Thought

No. of Pages: 02

Date: 01<sup>st</sup> December 2023

Duration: 1 Hours

Max. Marks: 40

- Instructions:**
- 1) All Questions are Compulsory; However Internal choice is available.
  - 2) Answer sub- Questions in Question No.1 in not more than 80 words.
  - 3) Questions that consist of 02 marks should be answered in less than 80 words, whereas questions that consist of 03 marks should not exceed more than 250 words.
  - 4) Figure to the right indicate full marks for respective questions/ Sub-Question.

- Q1.** Answer the following **4×2=08Marks**
- i) What is Wealth according to Kautilya?
  - ii) Who was Kautilya?
  - iii) Who was Dadabhai Naoroji?
  - iv) Who was Dr. B.R. Ambedkar?

- Q2.** Answer the following
- A) Explain the Drain Theory of Dadabhai Naoroji. **03Marks**
- OR
- A) Explain Causes of Indian Poverty by Romesh Chandra Dutt. **03Marks**
- B) Illustrate on Taxation policy of Kautilya. **03Marks**
- C) What was the Swadeshi Concept of Gandhi ? **02Marks**

- Q3.** Answer the following
- A) Explain Sir M. Visveswaraya Views on Industrialization. **03Marks**
- OR
- A) Illustrate Naoroji views on the British policy of Public Finance. **03Marks**

- B) Explain Kautilay's views on Trade Policy. 03Marks
- C) Explain Gandhi's views on use of machinery. 02Marks

Answer the following

- A) Describe Mahadev Govind Ranade views on Laissez Fair Policy. 03Marks

OR

- A) Explain Suggested reforms of Gopal Krishna Gokhale. 03Marks
- B) Determine Economic function of state according to Kautilya. 03Marks
- C) Explain any two causes for famine in India according to R.C. Dutt. 02Marks

Answer the following

- A) Gopal Krishna Gokhale pointed out that India's monetary resources were mis-spent. Explain his views on Public Expenditure Policy of British. 03Marks

OR

- A) Gandhis ideas of trusteeship is a pragmatic model of development that aims to attain economic equality in society. Discuss on Doctrine on Trusteeship views of Gandhi. 03Marks
- B) Kautilya aimed to protect the interest of consumers and to check the dishonest practices of business people and also imposed certain rules on commodity pricing. Discuss his views on Pricing Policy 03Marks
- C) Ambedkar argued that casteism was a result of endogamy which divided the people into separate groups of oppression and inequality Explain his views on Caste System of India. 02Marks

**Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa**  
**Semester End Examination, November 2023**

Semester: I

Class: F.Y.B.Com

Paper Code and Title: Communicative English Spoken & Written

No. of Pages: 02

Date: 05 December 2023

Duration: 1 Hours

Max. Marks: 40

**Instructions:**

- 1) All Questions are Compulsory, However Internal choice is available.
- 2) Answer Question 1 in not more than 100 words.
- 3) Answer Question 3 in not more than 250 words.
- 4) Long question of 8 marks should be answered in not more than 450 words.
- 5) Application based Questions has no word limit.

**2×4 Marks**

- Q1.**
- A** Dfference between Negotiation and Persuasion.
- B** State the steps involved for writing a report.
- C** Define Pronunciation.
- D** What is meant by letter of Goodwill

**8×1 Marks**

- Q2.**
- A** Explain briefly the meaning and difference between Verbal and Non - Verbal Communication.

**OR**

- B** Briefly explain the four types of speeches.

**4×2 Marks**

- Q3.**
- A** Define Body Language.

**OR**

- B** Elaborate on Email Correspondence .

**Q4.**

- A** Required Staff for On Role Banking in HDFC BANK PVT LTD at Margao (Male/Female)  
Designation - Corporate Manager  
Qualification - B.Com/ M.Com  
Salary based on experience  
Freshers can apply  
Application along with CV and Documents welcome till 30th December 2023.

**8×1 Marks**

Draft a cover letter for the above advertisement.

**OR**

- B** Write a short note on Group Discussion .

**Q5.**

- A** It's a 25<sup>th</sup> Wedding Anniversary of Mr. Dinu Shet & Mrs Lina Shet , help them draft an invitation card.

**8×1 Marks**

**OR**

- B** Give a detailed information on Interview skills.

**Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa**  
**Semester End Examination, November 2023**

Semester: I

Class: F.Y.B. Com

Duration: 2 Hours

Paper Code and Title: Micro Economics (CC 3)

Max. Marks: 80

No. of Pages: 02

Date: 28<sup>th</sup> November 2023

- 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) Figures to the right indicate full marks for respective questions/Sub-Question.

**Q1. Answer any four of the following 16 Marks**

- i) Explain Perfectly Inelastic Demand.
- ii) What is Engel Curve?
- iii) Any two Properties of Indifference Curve.
- iv) Explain any four Determinants of Supply.
- v) What is Marginal Rate of Technical Substitution?
- vi) What is Average Fixed Cost?

**Q2. Answer any four of the following 16 Marks**

- i) Any four Features of Perfect Competition.
- ii) What is First Degree Price Discrimination?
- iii) Any four Features of Monopoly.
- iv) What is Monopolistic Competition? And its three Features.
- v) Short note on Price Leadership.
- vi) Explain any four Features of Oligopoly.

**Q3. A) Explain Law of Demand with the help of schedule and diagram. 12 Marks**

OR

**B) Explain Income Consumption Curve with the help of diagram. 12 Marks**

**Q4.** A) Explain Consumer Equilibrium with the help of diagram. **12 Marks**

OR

B) Explain any four Internal Economies of Scale. **12 Marks**

**Q5.** A) Elaborate with the help of diagram Short Run Equilibrium in the Perfect Competitive Market. **12 Marks**

OR

B) Explain with the help of diagram short Run Equilibrium in Monopoly Market. **12 Marks**

**Q6** A) Explain the Short Run Equilibrium in Monopolistic Competition Market. **12 Marks**

OR

B) Explain the Kinked Demand Curve with the help of diagram. **12 Marks**

**Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa**  
**Semester End Examination, November 2023**

Semester: I

Class: F.Y.B.Com

Duration: 1 Hour

Paper Code and Title: Innovation and Start-ups (COM-145)

Max. Marks: 20

No. of Pages: 02

Date: 27<sup>th</sup> November 2023

1) All Questions are Compulsory to answer.

Instructions: 2) Question No. 3 to Question No. 5 has an option (A is compulsory and write any one from B and C.

3) Question No.1 is in not more than 400 words.

4) Question No. 3 to Question No. 5 is not more than 200 words

Q1. What is Entrepreneurship? Explain the factors influencing Entrepreneurship. **04 Marks**

Q.2 A What is the concept of Sole Proprietor? **02 Marks**

Q.2 B What is the concept of Trading Entrepreneur? **02 Marks**

Q.3 A How important is Ethics in Entrepreneurship? **02 Marks**

Q.3 B Differentiate between Conceptual and Technical Skill of an Entrepreneur. **02 Marks**

**OR**

Q.3 C Justify McClelland's Three Needs of Motivation. **02 Marks**

Q.4 A "A business that is owned, controlled and operated by a single individual". Explain with the help of an example. **02 Marks**

Q.4 B Describe any four features of Entrepreneurship. **02 Marks**

**OR**

Q.4 C How one can overcome the Barriers in Small Scale Business. **02 Marks**

Q.5 A "In a broad sense Partnership can be any endeavour undertaken jointly by multiple parties; these parties may be Government, Private and **02 Marks**



NGO". Evaluate and apply the types of Partnership.

- Q. 5**      **B**      "Being an Entrepreneur usually means starting and building your own successful business, but people with entrepreneurial skills can thrive within larger organizations". Discuss the various skills of an Entrepreneur.      **02 Marks**

**OR**

- Q.5**      **C**      "Agripreneurship: An Entrepreneurship that relates to the marketing and production of various agricultural products and inputs" Elaborate on types of Agricultural Entrepreneurship.      **02 Marks**
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Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa  
Semester End Examination, November 2023

Semester: I

Class: F.Y.B. Com

Paper Code and Title: Business Mathematics - I (COM-142)

No. of Pages: 02

Date: 27<sup>th</sup> November 2023

Duration: 1 Hours

Max. Marks: 20

- Instructions:
- 1) Paper contains 5 main questions.
  - 2) All questions are compulsory however internal choices are available.
  - 3) Figures to the right indicate maximum marks.
  - 4) Use of non-programmable and non-scientific calculator is allowed.

Q1. Attempt the following. 4 Marks

- 1) Define Singleton Set and give an example for the same.
- 2) Define Inverse Ratio.
- 3) What is a Modulus Function? Plot a graph for the same.
- 4) Define Quadratic Equation.

Q.2 A. What is a Compound Interest? Write down formula for Compound Interest when it is compounded half yearly. 2 Marks

B. What are Even Functions and Odd Functions? Give examples of both. 2 Marks

Q.3 A. Two friends have their annual income in the ratio 3:4; their spending is in the ratio 2:8. If they save Rs. 1,200 and Rs. 1,000 respectively. Find their Annual Income. 2 Marks

B. Find definite ntegral for the following. 2 Marks

$$\int_1^4 (3x^3 + 7x^2 + 4x + 3) dx$$

OR

C. Find indefinite Integral for the following. 2 Marks

$$\int (x^2 + x - e^x + \frac{2}{x}) dx$$

Q.4

A Let  $X=\{1,2,3,4,9,8,7,13,21,25\}$ ,  $A=\{1,2,9,21\}$ ,  $B=\{2,3,4\}$ ,  $C=\{2,4,9\}$ .

2 Marks

Find  $A \cup B$ ,  $A \setminus B$ ,  $(A \cup B) \setminus C$ ,  $C^c$

B Define Union and Intersection of 2 sets.

2 Marks

OR

C  $f(x)=x^3-3x+5$ . Find  $f(1)$ ,  $f(2.3)$ ,  $f(4)$ ,  $f(7.5)$

2 Marks

Q.5

A State and prove Addition theorem for 2 sets.

2 Marks

B Find derivative of the following

2 Marks

$$Y=x^4+x^3-2x^3+5x+9$$

OR

C Define Consumers Surplus and Producers Surplus; also Write down the formula for Consumers Surplus and Producers Surplus.

2 Marks

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Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa  
Semester End Examination, November 2023

cs Semester: I

Class: F.Y.B. Com

Paper Code and Title: Banking I

cs No. of Pages: 02

Date: 25<sup>th</sup> November 2023

Duration: 2 Hours

Max. Marks: 80

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S  
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 Public Bank?
  - ii) Write a note on Chain Banking.
  - iii) What is foreign bank?
  - iv) Write a note on Bridge Loan.
  - v) Agency Function of Commercial Bank.
  - vi) What is Bank Overdraft?

- Q2. Answer any four of the following 16 Marks
- i) What is Minor Account?
  - ii) Write a note on Non-Resident External (NRE) Account.
  - iii) Any two types of Institutional Account.
  - iv) Features of Retail Banking.
  - v) Explain the Relationship banker as trusty.
  - vi) Why banker is Called as an Agent of the Customer?

- Q3. A) What is Branch Banking? Explain any three Merits and 12Marks  
Demerits of Branch Banking.

OR

- B) Explain Functions of RBI.

**Q4.** A) Elaborate the Principles of Lending. **12 Marks**

OR

B) Explain types of Accounts under Demand Deposit.

**Q5.** A) Explain the Procedure for Operating Deposit Account. **12 Marks**

OR

B) What is a Cheque? Explain Different types of Cheques.

**Q6** A) Explain the Challenges faced in Retail Banking in India. **12 Marks**

OR

B) Highlight the Principles of CRM in Banking.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa  
Semester End Examination, November 2023

Semester: I  
Class: F.Y.B. Com  
Paper Code and Title: Sustainable Development  
No. of Pages: 02  
Date: 24<sup>th</sup> November 2023

Duration: 2 Hours  
Max. Marks: 60

- Instructions:
- 1) All Questions are Compulsory; However Internal choice is available.
  - 2) Answer sub- Questions in Question No.1 in not more than 80 words.
  - 3) Answer Questions No.2 to Question No.5 in not more than 250 words.
  - 4) Figure to the right indicate full marks for respective questions/ Sub-Question.

Q1.

Answer the following

- i) Define Sustainable Development.
- ii) What is Environmental Sustainability?
- iii) What is Climate Change?
- iv) Distinguish between Forced and Voluntary Migration.
- v) Concept Green Technology.
- vi) What is Environmental Management?

12Marks

Q2.

Answer the following

- A) List any three Millenium Development Goals.
- B) State the function of Environment.

06Marks

06Marks

Q3.

Answer the following

- A) Explain and elaborate on any three Objectives of Sustainable Development.
- B) Discuss any three Goals of Sustainable Development.

06Marks

06Marks

OR

- C) Describe any three Dimension of Sustainable Development.

06Marks

**Q4.**

Answer the following

- A) Explain the Causes for Climate Change.
- B) Discuss the Impact of Climate Change on Cities.

**06Marks**

**06Marks**

OR

- C) Explain any three strategies for preventing Climate Change.

**06Marks**

**Q5.**

Answer the following

- A) Green technologies bring sustainable growth. Illustrate on how we can bring about sustainability in green technology.
- B) Being Sustainable means meeting the needs of the present and not compromising on the future generation to meet our needs. Discuss the strategies for Sustainable Development.

**06Marks**

**06Marks**

OR

- C) Agriculture is an important sector of our Indian Economy; it has been found that climate change and variability have become the concern of recent times for our livelihood. Discuss the impact of Climate Change on Agriculture.

**06Marks**

**Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa**  
**Semester End Examination, November 2023**

Semester: I

Class: F.Y.B. Com

Paper Code and Title: CC 1 - General Management

No. of Pages: 01

Date: 21<sup>st</sup> November 2023

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.

- Q.1. Write short notes on - Any Four 16 Marks**
- a) Write short note on Quantitative Approach
  - b) Meaning of Levels of Management
  - c) Role of management with diagram
  - d) Steps in creativity
  - e) Meaning Crisis and research decisions
  - f) Define rationality in decision making
- Q.2. Write short notes on - Any Four 16 Marks**
- a) Meaning of organizational conflict
  - b) Write a short note on resistance to change
  - c) Unfreezing stage in the process of change
  - d) Meaning of Green Management
  - e) Meaning and definition of stress management
  - f) Write short note on Logistic management
- Q3. 12 Marks**
- A) Elaborate features of management in detail.
- OR**
- B) Discuss importance of management along with definition of management.
- Q.4. 12 Marks**
- A) What is rationality in decision making? Explain its benefits in detail.
- OR**
- B) Discuss steps involved in decision making process. Discuss in detail.



Q.5

- A) Discuss process of conflict management in detail.  
**OR**  
B) Discuss reasons for resistance to change in detail.

12 Marks

Q.6.

- A) Discuss various causes of stress in detail.  
**OR**  
B) Explain process of Supply chain management along with diagram

12 Marks

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Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa  
Semester End Examination, November 2023

Semester: I  
Class: F.Y.B. Com  
Paper Code and Title: Principles and Practice of Management  
No. of Pages: 01  
Date: 20<sup>th</sup> November 2023

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.

- Q.1. Answer following questions. (2 marks each) 16 Marks
- a) What is the meaning of Co - ordination?
  - b) Write different approaches of management.
  - c) Define strategic planning.
  - d) What is decision making?
  - e) Define staffing.
  - f) Write any four examples of extrinsic motivation.
  - g) Define work life balance concept.
  - h) What is logistic management?
- Q.2. A) Define co ordination? Explain various reasons for treating coordination as an essence of management. 12 marks
- OR
- Q.2. B) Discuss Fayol's Principles of management. 12 Marks
- Q.2. C) Explain process of Management by Objective with diagram 4 Marks
- Q.3. A) Define the term delegation of authority along with its features. 12 Marks
- Q.3. B) Write a short note on PERT. 4 Marks
- OR
- Q.3. C) Write a short note on process of organizing. 4 Marks

- Q.4 A) Define Maslow's need hierarchy theory along with diagram. **12 Marks**
- Q.4 B) Write a short note on hygiene factors of Herzberg two factor theory. **4 Marks**
- OR**
- Q.4 C) Write a short note on functions of staffing. **4 Marks**
- Q.5 A) Discuss traditional control techniques. **12 Marks**
- Q.5. B) Write a short note on principles of effective control. **4 Marks**
- OR**
- Q.5 C) Write a short note on Return on Investment and Management Information System. **4 Marks**

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50

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa  
Semester End Examination, November 2023

Semester: I  
Class: F.Y.B. Com  
Paper Code and Title: VAC 101 -Environment Studies  
No. of Pages: 02  
Date: 29 November 2023

Duration : 1 hour  
Max. Marks: 40

**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 the following questions

(8)

- a) Explain the term Biodiversity Hotspot and give two examples.
- b) Describe in brief renewable and non-renewable resources with examples.
- c) Explain importance of Forest and its resources.
- d) Describe two types of ecosystems with examples.

Q.2.A. i) Discuss two environmental effects associated with the extraction and use of mineral resources.

(3)

OR

A. i) Explain the concept of energy flow in an ecosystem.

(3)

B. i) Briefly describe the role of an individual in the conservation of natural resources.

(3)

C. i) Explain the concept of biodiversity and examples of genetic, species, and ecosystem diversity.

(2)

Q.3.A. i) What is the primary difference between consumptive and productive use of biodiversity?

(3)

OR

A. i) Describe "man-wildlife conflicts" with examples.

(3)

B. i) What are causes of water scarcity and conflicts over water resources, providing examples?

(3)

C. i) Provide an overview of in-situ and ex-situ conservation methods for preserving biodiversity.

(2)

Q.4.A. i) Describe the importance of biodiversity at local, national, and global levels, emphasizing its various values.

(3)

OR

- A. i) Provide an example of how deforestation activities can harm the environment and forest resources. (3)
- B. i) Name and briefly describe three types of aquatic ecosystems and their roles in the environment. (3)
- C. i) Explain the changes brought about by modern agriculture and their effects on food resources. (2)
- Q.5.A. i) How would you use the concept of renewable resources to explain the importance of sustainable energy alternatives to a community? (3)
- OR
- A. i) How would you apply your knowledge of forest resources to demonstrate the importance of conserving biodiversity in a forested area? (3)
- B. i) What can we do to use less energy in our homes and schools? (3)
- C. i) How can we make sure that forests stay healthy for animals and people to enjoy? (2)

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa  
Semester End Examination, November 2023

Semester: I

Class: F.Y.B. Com

Paper Code and Title: Financial Accounting (COM-100)

No. of Pages: 05

Date: 22<sup>nd</sup> November 2023

Duration: 2 Hrs

Max. Marks:80

- Instructions:
- 1) All Questions are Compulsory.
  - 2) Question No.1 (A) is in not more than 800 words.
  - 3) Question No. 2, 3, 4 & 5(A) and Question No. 2 (B) is not more than 600 words.
  - 4) Question No. 3, 4 & 5 (B) and Question No. 2, 3, 4 & 5 (C) is not more than 400 words.

- Q.1 A
- i) What is Sinking Fund Method of Depreciation?
  - ii) Explain the Limitations of Single-Entry System.
  - iii) What is Profit and Loss Account?
  - iv) short note on Brokerage.
  - v) Explain the need for providing Depreciation.
  - vi) what is Balance sheet?
  - vii) What is the term Right Issue?
  - viii) short note on IFRS.

(8 x 2)  
16 Marks

- Q.2 A You are given the extract of Ledger balances taken from Vihar Co. Ltd, for the year ending 31<sup>st</sup> March 2023

Vihar Co. Ltd

Particulars	Amount (Rs)
Provision for Tax	20,000
Depreciation on Machinery	6,600
Sundry Expenses	14,000
Rent	8,000

Salaries	15,000
Materials Consumed	1,80,000
Machinery	50,000
Directors Remuneration	40,000
Factory Expenses	5,000
Sales	9,10,000
Return inward	26,000
Purchases	4,70,000
Closing Stock	1,50,000
Opening Stock	1,64,000
Wages	60,000
Bank Loan	80,000
Interest on Bank Loan	8,000
Interest on Investment	10,000
Rent Received	6,000
Motive Power	24,000
Transport Charges	2,000

Prepare a statement of Profit and Loss as per Schedule III for the year ended 31<sup>st</sup> March 2023

OR

Q.2 B From the following Ledger balances of Karan Ltd., prepare a Balance sheet of 12 Ma the company as on 31<sup>st</sup> March 2023 as per schedule III of the Companies Act

Particulars	Amount (Rs)	Particulars	Amount (Rs)
Plant and Machinery	12,00,000	Immovable Property	20,00,000
8% Debenture	16,00,000	Public Deposit	10,00,000
Employees provident Fund	2,60,000	Provision for taxation	3,60,000
Securities premium	1,60,000	Drafts on Hand	10,00,000

Cash at Bank	68,000	Bills Receivable	4,80,000
Share Capital	24,00,000	Brokerage on issue of shares	2,20,000
Sundry Creditors	2,32,000	Bank Overdraft	3,00,000
Loan to Manager	1,40,000	Advance to staff	2,48,000
Deposits with ICICI Bank (5 Years)	3,96,000	Trademarks	3,60,000
Prepaid Insurance	2,00,000		

- C Elaborate the Types of Accounting Conventions. 04 Marks
- 23 A A Machine is purchased for Rs. 10,000. 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 4<sup>th</sup> year a new machine costing Rs. 11,000 is installed. The old machine is written off. 12 Marks  
Prepare necessary Ledger Accounts
- B Differentiate between Single Entry System and Double Entry System. 04 Marks
- OR
- C Elaborate the term shares and types of shares 04 Marks
- 24 A On 1<sup>st</sup> April 2022 Mr. Suresh holds 40,000 Equity Shares of Rs. 10 each in H Ltd., at a cost of Rs. 6,00,000. 12 Marks  
On 1<sup>st</sup> July 2022 he purchased 8,000 additional shares of the same company at a cost of Rs. 1,28,000.  
On 1<sup>st</sup> October 2022 Company issued a bonus of one share for every six shares held as on that date.  
On 1<sup>st</sup> January 2023 he purchased right shares, announced by Company at the rate of two shares for every five shares held as on that date at Rs. 12 each



On 31<sup>st</sup> January 2023 he purchased 4,000 additional shares of the same company at a cost of Rs. 72,000.

On 1<sup>st</sup> February he sold 2,000 shares for Rs. 20 each.

Prepare Investment in Equity Shares Account in the books of Mr. Suresh for the year ending 31<sup>st</sup> March 2023

- B "The monetary value of an asset decreases over time due to use, wear and tear or obsolescence" Elaborate the causes of Depreciation. 04 Marks

OR

- C "Accounting principles are the set of rules and guidelines adopted by organizations for preparing comparable financial statements" Explain the Principles of Accounting. 04 Marks

- Q.5 A Sagar is a merchant. Follows the practice of paying creditors for goods purchased through his Bank Account and making payments in cash on all nominal amounts. 12 Marks

Particulars	1.4.2022	31.3.2023
Cash in hand	30	50
Cash at Bank	1,000	1,500
Sundry Debtors	1,750	2,500
Sundry Creditors	3,410	3,750
Investments	6,250	6,250
Stock	2,500	1,870

Transactions during the year 2023 were as follows:

Particulars	Rs.
Salaries Paid	1,500
General Expenses paid	3,500
Payment for Stationary	870

Payments for Rent and Rates	700
Lighting Charges	250
Cash Receipts from Debtors	31,250
Payments to Creditors through Bank of Trade	20,000
Expenses in cash (Trade expense is Rs 4,750)	
Payments to Bank:	
Business	18,750
Additional Capital	250
Payments from Bank Account - Personal	3,250
Cash Payments - Personal	910
Stock taken for personal use	140

You are required to prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March 2023 and Balance sheet of Sagar on that date.

**B** "A share means a unit representing a partial ownership stake in the company." Elaborate the Bonus Share and Right Share. 04 M

OR

**C** "Investment definition is an asset acquired or invested in to build wealth and save money from the hard-earned income or appreciation". Explain the difference between Bonds and Debentures. 04 M

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