

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
F.Y.B. Com (Sem-I) Semester End Assessment, October/November 2025
COM 111: Principles and Practice of Management (Theory: - 4 Credits)
(Under NEP 2020 W.E.F Academic Year 2023-24)

Duration: 2.00 Hours

Max. Marks: 80

- Instructions:**
- 1) All Questions are Compulsory.
 - 2) Internal choice is available from Question No. 2 to Question No. 5.
 - 3) Figure to the right indicate full marks for respective questions/ Sub- Question.

- Q. 1.** Answer following questions. (2 marks each) **16 Marks**
- a) Define Management.
 - b) Write any four Fayol's Principles of management.
 - c) What is the role of PERT?
 - d) Define Delegation of Authority.
 - e) Write any four hygiene factors of Hertzberg's theory of motivation.
 - f) Write any four ways to Overcome Barriers to Communication.
 - g) What is Workforce Diversity?
 - h) Define Management Audit.
- Q.2.** A) Discuss the Functions of Management and highlight the Importance of the Co ordination as the Essence of Management. **12 marks**
- OR**
- Q.2.** B) Explain the Evolution of Management thought with reference to Classical, Neo- Classical, Behavioral and System and Contingency Approach. **12 Marks**
- Q.2.** C) Write a short note on Hawthorne Experiment. **04 Marks**
- Q.3.** A) Explain the concept and process of Strategic Planning; Discuss its Importance in modern times. **12 Marks**
- Q.3.** B) Write a short note on SWOT analysis. **04 Marks**
- OR**
- Q.3.** C) Write a short note on Importance of Decentralization **04 Marks**

- Q.4 A) Examine the Importance of Leadership and Communication in Organizational success in detail. **12 Marks**
- Q.4 B) What is Staffing? Explain key steps involve in it. **04 Marks**
- OR**
- Q.4 C) Define Communication. Describe Formal and Informal Communication Network. **04 Marks**
- Q.5 A) Analyze the major techniques of Control used in organization today. How do Effective Control System contribute to achieving Organizational Goals. **12 Marks**
- Q.5. B) Write a short note on Logistic Management. **04 Marks**
- OR**
- Q.5 C) Describe Tools of Competency Mapping. **04 Marks**

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori
Ponda Goa

F.Y.B. Com (Sem-I) Semester End Assessment , October/November 2025

(Financial Accounting COM-100) (Practical: - 4 Credits)

(Under NEP 2020 W.E.F Academic Year 2023-24)

Duration: 02 Hours

Max. Marks: 80

Instructions:

- 1) All Questions are Compulsory to answer.
- 2) Question No. 2 C is compulsory and write any one from A and B.
- 3) Question No. 3, 4 & 5 (A) is compulsory and write any one from B and C.
- 4) Figures to right indicate marks

Q.1.A. Answer the following not more than 100 words

(8x2=16)

- I. What is accounting?
- II. List any two needs of accounting.
- III. What is double entry system?
- IV. State any two advantages of single-entry system.
- V. What is meant by Balance Sheet?
- VI. What are current assets?
- VII. What is Cum interest?
- VIII. What is Ex interest?

Q.2.A. On 1st July, 1993, Wise Ltd purchased a machine for Rs 1,10,000 and spent Rs 6,000 on its installation. The expected life of the machine is 4 years at the end of which the estimated scrap value will be Rs 16,000. Desiring to replace the machine on the expiry of its life, the company establishes a sinking fund. Investments are expected to realize 5% interest. On 30th June, 1997, the machine was sold off as scrap for Rs 18,000 and the investments were realized at 5% less than the book value. On 1st July, 1997, a new machine is installed at a cost of Rs 1,25,000. Sinking Fund tables show that Re 0.3220 invested each year will produce Re 1 at the end of 4 years at 5%. Show the necessary Ledger Accounts in the books of Wise Ltd for all the years. (12 Marks)

OR

Q.2.B. A company purchased a machinery for 50,000 on 1.1. 93 and incurred Rs 10,000 toward freight insurance and carriage inwards and installation charges . It was estimated that a machinery will have scrap Rs 5000 at the end of its usefully life 4 years. It was decided to take out insurance policy to provide necessary fund for the replacement of asset at the end of its useful life. The annual insurance premium for the policy on 1st April every year was Rs 13000 the scrap value at the end of 4th year realised Rs 5200 . Prepare depreciation reserve fund account, depreciation insurance policy account. (12 Marks)

Q.2.C. Explain any four concepts of accounting. (4 Marks)

Q.3.A. From the following particulars extracted from the books of the Mr.Ravi, who keeps his books on single entry system , prepare Trading& P&L for the year ended 31st March, 2023 and Balance Sheet as on that date.

Receipt	Amt.	Payment	Amt.
To Balance b/d	6,000	By creditors a/c	81,000
To Sales A/c	34,000	By salary a/c	4,500
To Debtors A/c	1,25,000	By rent a/c	2,000
		By wages	14,000
		By trade exp. a/c	8,000
		By purchase a/c	6,000
		By drawings a/c	15,000
		By bal. c/d	34,500
	165,000		165,000

Assets and liabilities as on

Particulars	1.04.2022	31.03.2023
Capital	97,000	-
Stock	25,000	36,000
Creditors	13,000	14,000
Debtors	27,000	32,000

Furniture	12,000	12,000
Machinery	40,000	40,000

Depreciate machinery by 10% and furniture by 5%. Provide for doubtful debt at 5%

Credit sales Rs 130,000.

Credit purchases Rs 82,000.

(12 Marks)

Q.3.B. Explain the features of double entry system.

(4 Marks)

OR

Q.3.C. Distinguish between single entry and double entry system.

(4 Marks)

Q.4.A. From the information of Reliance Ltd given below prepare profit and loss account as on 31st march 2024 of Reliance Ltd. As per schedule III the companies Act 2013.

Trial balance as on 31st march 2024.

Particulars	Amount
Depreciation on machinery	8,000
Material consumed	800,000
Opening stock of Finished goods	40,000
Salaries	11,4,000
Bad debts	3,800
Bonus to employees	20,000
Interest on loan	16,000
Depreciation on the machine	18,000
Conveyance	4,000
Loss on sale of machinery	20,000
Insurance	16,200
Sales return	40,000
Provision for tax	60,000
Machinery	600,000
P.F contribution	86,000
Premises	160,000
Computers	40,000
Sales	12,40,000

Additional information

Closing stock was valued at Rs 120,000.

Prepare profit and loss Account As per schedule III the companies Act 2013. (12 Marks)

Q.4.B. Explain the causes of depreciation. (4 Marks)

OR

Q.4.C. Explain any four uses of accounting. (4 Marks)

Q.5.A. On 1.01.2001, 200, 6% debentures of Rs 100 each of Y Ltd., were held as investment by X,Ltd. At cost of Rs 18,200, Interest is payable on December 31.

- On 1.4.2001 : Rs 4,000 of such debentures were purchased by X Ltd. @ Rs 98 each cum-interest.
- On 1.9.2001 : Rs 6,000 debentures were sold at Rs 96 ex-interest.
- On 1.12.2001 : Rs 8,000 debentures were sold @ Rs 99 cum-interest.
- On 31.12.2001 : X Ltd. sold Rs 10,000 debentures @ Rs 95 cum-interest. Prepare the investment Account for 6% debentures of Y Ltd. in the books of X Ltd. Ignore income tax. (12 Marks)

Q.5.B. Elaborate on different types of investment on the basis of period of holding. (4 marks)

OR

Q.5.C. Write a short note on AS-13 investment accounting. (4 Marks)

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
F.Y.B. Com (Sem-I) Semester End Assessment, October/November 2025
(Sustainable Development -ECO-131) (Theory: - 3 Credits)
(Under NEP 2020 W.E.F Academic Year 2023-24)

Max. Marks:60

Duration: 2 hours

Instructions: 1) All Questions are Compulsory; However, from Q.3 to Q.5, Internal choice is available.
2) Figure to the right indicates full marks for respective questions/Sub-Question.

Q1.

Answer the following

12 Marks

- i) What is Sustainable Development?
- ii) What is Economic Sustainability?
- iii) State the meaning of Global Warming
- iv) What do you understand by Seasonal Migration?
- v) What are Renewable Resources?
- vi) State the meaning of Sustainable Agriculture.

Q2.

Answer the following

- A) State any three causes responsible for Climate Change.
- B) Give any two reasons showing the link between the environment and sustainable Development

06 Marks

06 Marks

Q3.

Answer the following

- A) Explain the main objectives of Sustainable Development.
- B) Describe how Climate Change leads to Migration of people from one region to another.

06 Marks

06 Marks

OR

- C) Explain why Sustainable Management of Water is essential for achieving Sustainable Development.

06 Marks

Q4.

Answer the following

A) Explain the relationship between Sustainable Development and Climate Change. 06 Marks

B) Discuss any three tools used to promote Sustainable Growth. 06 Marks

OR

C) Discuss how Green Technologies contribute to Sustainable Growth. 06 Marks

Q5. Answer the following

A) Apply your knowledge to explain how Environmental Management practices can help in achieving Sustainable Development. 06 Marks

B) Suggest any three practical strategies that can be applied to reduce or avoid Climate Change. 06 Marks

OR

C) Apply the concept of Sustainable Development to explain any three of its goals with suitable examples 06 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa

F.Y.B. Com (Sem - I) Semester End Assessment, October/November 2025

Innovation and Start-ups (COM-145) (Theory: ~~1~~ Credits)

(Under NEP 2020 W.E.F Academic Year 2023-2024)

Duration: 1 Hour

Max. Marks: 20

- Instructions:
- 1) All Questions are Compulsory to answer.
 - 2) Question No. 3 to Question No. 5 has an option (A is compulsory and write any one from B and C.
 - 3) Q.1 answer should be in between 20-40 words each.
 - 4) Q. 2 to Q.3 answer should be between 30 - 50 words each.

- Q1. Answer the following (4 x 1 Mark) 04 Marks
- a. Concept of Limited Liability Partnership.
 - b. Define Entrepreneurship.
 - c. Name any two social entrepreneurs from India.
 - d. List out any two advantages of corporation.
- Q. 2 A State and explain any two needs of Maslow's Hierarchy theory of motivation. 02 Marks
- Q. 2 B Who is the Sole Proprietor? 02 Marks
- Q. 3 A Relate on the skills required to be a successful entrepreneur. 02 Marks
- Q. 3 B Explain different types of Entrepreneurs. 02 Marks
- OR
- Q.3 C Illustrate on any two characteristics of entrepreneurs. 02 Marks
- Q. 4 A Explain the motivating factors in Herberg's theory of motivation. 02 Marks
- Q. 4 B Explain in brief any two advantages of being an entrepreneur. 02 Marks

OR

Q.4 C State and explain the process and phases of entrepreneurship 02 Marks
(Two points).

Q.5 A Illustrate the ethical obligations of entrepreneurs toward 02 Marks
employees when building a startup under resource constraints.

Q.5 B Raj wants to start a solar business in a small town. Identify one 02 Marks
social and one personal factor that may influence his
entrepreneurial decision.

OR

Q.5 C Mr. Rohan wants to start a business. Identify and explain two 02 Marks
barriers which can be faced by him.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
F. Y.B. Com (Sem-I) Semester End Assessment , October/November 2025
(Environment Studies - VAC-100) (Theory: - 2 Credits)
(Under NEP 2020 W.E.F Academic Year 2023-24)

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 ANY FOUR of the following questions (04 x 02 = 08 marks)
- a) Define renewable and non-renewable resources.
 - b) What are producers in an ecosystem?
 - c) Mention any two problems caused by overgrazing.
 - d) Write any two values of biodiversity.
 - e) List two endangered species of India.
- Q.2 A Explain the multidisciplinary nature of Environmental Studies and need of public awareness. (06 marks)
- OR
- Q.2 B Characteristic features, structure and function of a forest ecosystem. (06 marks)
- Q.2 C Write a short note on Aquatic ecosystem. (02 marks)
- Q.3 A Discuss the impact of deforestation over timber extraction on forest resources. (06 marks)
- Q.3 B Give any two examples of man-wildlife conflict. (02 marks)
- OR
- Q.3 C Explain food chain, food web, and ecological pyramids with examples. (02 marks)

- Q.4 A Write an essay on world food problems and explain the impact of modern agricultural practices. (06 marks)
- Q.4 B Give two examples of *In situ* Conservation in India. (02 marks)
- OR
- Q.4 C Suggest any ways to conserve Biodiversity hot-spots. (02 marks)
- Q.5 A Discuss the growing energy needs and the importance of alternative energy resources. (06 marks)
- Q.5 B Suggest any two methods to reduce energy consumption in daily life. (02 marks)
- OR
- Q.5 C Suggest any two steps you take if you see illegal tree cutting in your area. (02 marks)

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
F.Y.B. Com (Sem-I) Semester End Assessment, October/November 2025
(Indian Economic Thought -VAC-110) (Theory: - 2 Credits)
(Under NEP 2020 W.E.F Academic Year 2023-24)

Duration: 01-hour

Max. Marks:40

1) All Questions are Compulsory; However Internal choice is available from Q.2

Instructions: to Q.5.

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

Q1. Answer the following 4×2=08Marks

- i) What is Indian Economic Thought?
- ii) What do you mean by Arthashastra?
- iii) What is Protectionism?
- iv) Who was Dadabhai Naoroji?

Q2. Answer the following

A) State the causes of Indian poverty suggested by Romesh Chandra Dutt. 03 Marks

OR

- A) Mention Gopal Krishna Gokhale's suggestions for better financial administration 03 Marks
- B) Explain the main ideas of Kautilya's Arthashastra 03 Marks
- C) State any two purposes of taxation according to Kautilya 02 Marks

Q3. Answer the following

A) Explain the areas of recurrent concern in public finance raised by Dr. Ganguly 03 Marks

OR

- A) Explain the reforms suggested by Dadabhai Naoroji. 03 Marks

- B) Describe Kautilya's views on pricing policy 03 Marks
- C) Describe the criticism raised by Indian thinkers against the British taxation system. 02 Marks

Q4. Answer the following

- A) Explain the economic ideas of Mahatma Gandhi. 03 Marks

OR

- A) Explain Dr B. R. Ambedkar's views on Socialism. 03 Marks
- B) Describe any three criticisms given by Kautilya while distributing salaries of public servants. 03 Marks
- C) Explain the link between the decline of the Indian handloom and the prosperity of British mills. 02 Marks

Q5. Answer the following

- A) Apply Gandhiji's Doctrine of Trusteeship to today's business practices 03 Marks

OR

- A) Apply M. G. Ranade's views to suggest how the modern Indian state can promote industrial development and support entrepreneurship. 03 Marks
- B) Apply Kautilya's ideas on the economic functions of the State to a modern economy. 03 Marks
- C) Using the lessons from the British land revenue system, suggest measures to reduce the financial burden on farmers in India today. 02 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
F.Y.B. Com (Sem-I) Semester End Assessment (Regular), October/November 2025
(ENG-151 Communicative English Spoken & Written) (Theory: - 2 Credits)
(Under NEP 2020 W.E.F Academic Year 2023-24)

Duration: 1 Hour

Max.Marks: 40

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- Instructions:** 1 Figures to the right indicate maximum marks.
2. Start each question on a fresh page.
 3. All the questions are compulsory.
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Q.1. Answer the following questions

2x4=8

- a) What is a group discussion?
- b) What is meant by pronunciation?
- c) What is a motivational speech?
- d) Define a report.

Q.2. A) Explain Verbal and Non-verbal Skills.

8

OR

B) Explain four techniques of answering and four techniques of conducting interviews.

8

Q.3. A) Explain four key elements of a group discussion.

4

Q.3. B) Explain two do's and two don'ts of a group discussion.

4

**Q.4. A) You are Rohan/ Riya Naik residing at Sunshine Apartment, Fatorda Margao, Goa.
Draft a cover letter for the post of a content writer at Quilling Arena, Company,
Margao Goa.**

8

OR

**Q.4. B) You are Anushka / Alroy Fernandes residing at Sunflower Apartment, Ponda, Goa.
Draft a complaint letter to the sarpanch of your locality regarding the dangerous
potholes that are causing harm to the people of your locality.**

8

**Q.5. A) You are Akash/ Akshita residing at Star Apartment, Mapusa Goa. Write an email to a
seller inquiring about the availability of the product "Ignitex Laptops." Include
questions about the price, available colours, features, and any other relevant details.**

8

OR

**Q.5. B) You are Rohit/ Rohini Purohit. Draft an informative speech on the importance of
gender equality.**

8