

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Elements of Cost (COM 101)

No. of Pages: 02

Date: 19/04/2025

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.
- 5) Use of Non-Scientific calculator is allowed.

- Q. 1.** Answer following questions. (2 marks each) 16 Marks
- a) What is Direct Material Cost.
 - b) What is opportunity cost?
 - c) Explain meaning of scrape.
 - d) What is piece rate system?
 - e) Write formula of Overhead Absorption rate.
 - f) What is meaning of Activity Based Rate.
 - g) Define cost sheet.
 - h) What is total cost.
- Q.2.** A) Write essential of good costing system. 12 marks
- OR**
- Q.2.** B) Discuss role of Cost Accountant in an organization? 12 Marks
- Q.2.** C) Write objectives of Cost Accounting. 4 Marks

Q.3.

- A) Prepare a Stores Ledger Account from the following transactions assuming that issues of stores have been made on the principles of "First In First Out."

12 Marks

2023		
January 2	Purchased 2000 Units	at ₹ 4.00 per unit
January 20	Purchased 250 Units	at ₹ 5.00 per unit
February 5	Issued 1000 units	
February 10	Purchased 3000 units	at ₹ 6.00 per unit
February 12	Issued 2000 units	
March 2	Issued 500 units	
March 5	Issued 1000 units	
March 15	Purchased 2250 units	at ₹ 5.50 per unit
March 20	Issued 1500 units	

- Q.3. B) Write proforma of Purchase Requisition. 4 Marks

OR

- Q.3. C) Write causes of Idle Time. 4 Marks

- Q.4 A) The following particulars have been extracted in respect of Material X. Prepare a Store Ledger Account pricing the material issue on the basis of 'Last in Last Out'. 12 Marks

2024	
January 1	Opening Stock 220 Units @ Rs. 9.00 each
January 4	Purchased 540 Units @ Rs. 9.10 each
January 5	Issued 280 Units
January 10	Purchased 180 Units @ Rs. 8.90 each
January 16	Issued 160 Units
January 18	Purchased 340 Units @ 10.20 each
January 25	Issued 200 Units

Q.4 B) Discuss Classification of Overheads.

4 Marks

OR

Q.4 C) Write methods of Secondary distribution of product.

4 Marks

Q.5 A) Prepare a Cost Sheet.

12 Marks

Particulars	Amount
Direct Material consumed	30,00,000
Opening stock of raw materials	18,00,000
Closing stock of raw materials	2,00,000
Direct wages	20,00,000
Direct expenses	10,00,000
Factory overhead	100% direct wages
Office and administration overhead	20% of works
Selling and distribution overhead	10,00,000
Cost of opening stock of finished goods	2,50,000
Cost of closing stock for finished goods	3,50,000
Profit on cost	20%

Q.5. B) Write characteristic of cost sheet.

4 Marks

OR

Q.5 C) Explain objectives of Cost sheet.

4 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B. Com

Paper Code and Title: **Fundamentals of Banking (COM 112)**

No. of Pages: 02

Date: 22/04/2025

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) Define banking.
 - b) What is the meaning of Small Saving Bank?
 - c) What is fixed deposit?
 - d) Define project finance?
 - e) What is blank endorsement?
 - f) Define cheque under Negotiable Instrument Act 188.
 - g) What is ATM banking?
 - h) Define Debit card.

- Q.2.** Define Payment Bank. Write any four activities of the following. **12 marks**
- A) 1. Activities Payment Bank can perform
 2. Activities Payment Bank cannot perform.

OR

- Q.2.** B) Define Branch Banking along with its advantages. **12 Marks**

- Q.2.** C) Write a short note on objectives of RBI. **4 Marks**

- Q.3.** A) Discuss various principles of lending. **12 Marks**

- Q.3.** B) Write features of fixed deposits. **4 Marks**

OR

Q.3. C) Write a short note on Customer Acceptance policy of KYC. 4 Marks

Q.4 A) Define Promissory note along with its essential features. 12 Marks

Q.4 B) Essential features of bills of exchange. 4 Marks

OR

Q.4 C) Discuss duties of Paying Banker. 4 Marks

Q.5 A) Discuss characteristic of E banking. 12 Marks

Q.5 B) Write a short note on features of ATM. 4 Marks

OR

Q.5 C) Discuss functions of Real Time Gross Settlement. 4 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B. Com

Duration: 1 Hour

Paper Code and Title: (COM-149) Introduction to Agripreneurship

Max. Marks: 20

No. of Pages: 02

Date: 24th April 2025

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) Questions No. 2 to Question No. 5 is not more than 200 words

Q1. Answer the following questions (04 x 1 Marks) 04 Marks

- Define Agripreneur.
- State the features of Agripreneurship.
- Name any four medicinal plants.
- List the Agro Produce Manufacturing units.

Q. 2 A Sate any four problems faced by Agripreneurs. 02 Marks

Q. 2 B What is Agro Service Centre. 02 Marks

Q. 3 A Explain the need for Agripreneurship. 02 Marks

Q. 3 B A farmer with problem-solving abilities can assure the best possible harvest for a season regardless of unexpected weather or other scenarios. Summarize the sentence in brief. 02 Marks

OR

Q.3 C Discuss the general entrepreneurial skills for an Agripreneurs. 02 Marks

Q. 4 A How would you summarize the challenges faced by Agripreneurs. 02 Marks

Q. 4 B Farmers in developing countries have a hard time transporting 02 Marks

their produce to markets due to lack of roads, vehicles and money. They often have to carry their produce from the farm to local markets on foot or by bicycle, which can be challenging and time-consuming. Interpret the above paragraph briefly.

OR

Q.4 C "Agriculture sector has an important place in Indian economy, it is the backbone of the entire economy". Explain the role of Agripreneurship in National Economy. 02 Marks

Q.5 A "If you were to start an organic farming business, how would you apply the principles of sustainable agriculture to ensure profitability while minimizing environmental impact?" 02 Marks

Q.5 B The scope of agripreneurship is broad and growing, offering vast opportunities for innovation, employment, and economic development. It extends across the entire agricultural value chain—from production to processing, marketing, and distribution. Illustrate the above paragraph with the help of examples.

OR

Q.5 C "If you were to start an agro-business aimed at creating jobs for young people in a rural area, how would you apply entrepreneurial strategies to encourage local youth to engage in agriculture and agri-processing?" 02 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B. Com

Duration: 1 Hour

Paper Code and Title: Youth Empowerment Using Mind Management.

Marks: 40

No. of Pages: 02

Date: 26th April 2025

- 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 Commitment
- ii) What are Counterproductive Activities
- iii) What is Waste management?
- iv) State the meaning of Sudarshan Kriya.

Q2. Answer the following

A) Explain the seven levels of human existence. 03Marks

OR

A) Describe the effects of sleep on the human body. Support your answer with relevant examples. 03Marks

B) Describe any six ways to strengthen positive mental habits. Explain how each habit contributes to mental well-being. 03Marks

C) Explain the positive impact of carbohydrate-rich foods on the body. 02Marks

Q3. Answer the following

A) Explain the techniques to improve memory, concentration, and focus with suitable examples. 03Marks

OR

- A) Discuss various techniques that can help in managing or avoiding counterproductive activities. 03Marks
- B) What is Worry? Explain how it can affect an individual's mental and physical health. 03Marks
- C) Explain the benefits of consuming hydrating foods. How do they contribute to overall health? 02Marks

Q4.

Answer the following

- A) Discuss any three measures that can help in overcoming negative mental habits. Explain how each one contributes to positive thinking. 03Marks

OR

- A) Describe the practices that can improve learning ability. Support your answer with examples. 03Marks
- B) What is regret? Explain how it affects a person's thoughts and behavior. 03Marks
- C) What is Green Management? 02Marks

Q5.

Answer the following

- A) How can a leader's actions and decisions lead to the success or failure of the community they serve? Support your answer with real-life or hypothetical examples. 03Marks

OR

- A) Based on the medicinal plant allotted to you, explain its uses and how it can be applied to improve health in daily life. 03Marks
- B) How does participating in a community engagement mini-project contribute to achieving sustainable development goals? Explain with reference to your project experience. 03Marks
- C) What are the different modes of acceptance in interpersonal relationships? Apply them to a real-life situation to show how they help build better communication and trust. 02Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B.Com

Paper Code and Title: VAC 113 - Green Energy Systems

No. of Pages: 02

Date: 29th April 2025

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 = 08marks)

- a) Define solar energy.
- b) List three conventional energy sources.
- c) Name two green labels used in India.
- d) What is biomass?
- e) Write the full form of LED.

Q.2.A. i) Explain the importance of green consumerism. (03 marks)

OR

- A. i) Describe the concept of sustainability. (03 marks)
- B. i) What are the advantages of wind energy? (03 marks)
- C. i) Why is biofuel considered a renewable energy source? (02 marks)

Q.3.A. i) How would you apply the 3Rs in your home? (03 marks)

OR

- A. i) Suggest eco-friendly alternatives to plastic bags. (03 marks)
- B. i) How can solar energy be used in rural homes? (03 marks)
- C. i) How can you implement waste segregation at home? (02 marks)

Q.4.A. i) Compare biodegradable and non-biodegradable waste. (03 marks)

OR

- A. i) What is solar radiation? Mention any two instruments used to measure solar radiation. (03 marks)
- B. i) Explain how geothermal energy can be harnessed. Mention any three day-to-day applications of geothermal energy. (03 marks)
- C. i) Describe the impact of current manufacturing systems on the environment. (02 marks)

Q.5.A. i) Analyze the benefits of green manufacturing practices. (03 marks)

OR

- A. i) Differentiate between solar and wind energy based on availability and applications. (03 marks)
- B. i) Identify the green practices that can be used in your college campus. (03 marks)
- C. Assess the environmental impacts of plastic usage. Suggest effective measures to reduce or stop the use of plastic. (02 marks)

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Globalization

No. of Pages: 02

Date: 03rd May 2025

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 **12Marks**

- i) What is the Global Economy?
- ii) What is Cultural Globalisation?
- iii) State the meaning of Multinational Companies.
- iv) What do you understand by Joint Venture?
- v) Describe the term Transnational Company.
- vi) What is meant by the KOF Index of Globalisation?

Q2. Answer the following **06Marks**

A) Mention any three essential conditions required for the process of Globalisation and explain each in brief.

B) Describe the stages of Globalisation in brief with examples. **06Marks**

Q3. Answer the following **06Marks**

A) Explain any three advantages of Globalisation.

B) Discuss any three challenges of globalisation. **06Marks**

OR

C) Explain any two international policy measures to safeguard the interests of developing countries. **06Marks**

Q4.

Answer the following

A) Explain any two components of Economic Globalisation with examples. 06Marks

B) Discuss any three features of Transnational Companies. 06Marks

OR

C) Explain the stages of growth of a Transnational Company. 06Marks

Q5.

Answer the following

A) A developing country is struggling to enhance its export sector and faces challenges in accessing global markets, technology, and foreign investments, which are hindering its economic growth. How can the features of the global economy assist this country in boosting its exports and integrating into the global economy? 06Marks

B) A country is facing tariffs imposed by another nation, which is restricting its ability to export goods. The country seeks resolution through international channels. How can the principles of the World Trade Organization (WTO) help this country resolve the issue and ensure fair trade practices are followed? 06Marks

OR

C) A developing country is facing a severe balance of payments crisis and is unable to stabilize its currency. The government approaches an IMF for financial assistance and policy advice. explain how IMF can help the country in this situation.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, April 2025

Semester: II

Class: F.Y.B. Com

Paper Code and Title: (ENG-152) Digital Content Creation in English

No. of Pages: 01

Date: 5th May 2025

Duration: 1 Hour

Max. Marks: 40

1. Figures to the right indicate maximum marks.

Instructions: 2. Start each question on a fresh page.

3. All the questions are compulsory.

Q1. Answer the following questions (4 x 2 = 8)

08 Marks

- What is a Presentation Software?
- Where do you see Microsoft PowerPoint in most use?
- What is Microsoft PowerPoint?
- What are the elements of a Presentation Software?

Q.2. A) Elaborate on the steps to compose and present a Digital Story.

08 Marks

OR

Q.2. B) Explain the elements of a Digital Story.

08 Marks

Q.3. A) Explain the steps to create a Blog.

04 Marks

Q.3. B) Elaborate on Blog writing.

04 Marks

Q.4. A) Elaborate on the ways to deliver a good presentation.

08 Marks

OR

Q.4. B) Explain the use of body language during a presentation.

08 Marks

Q.5. A) Elaborate on the importance of Digital Story Telling.

08 Marks

OR

Q.5. B) Elaborate on Storyboard in Digital Story Telling.

08 Marks