

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Repeat Examination, June 2024

Semester: III

Duration: 2 Hours

Class: S.Y.B. Com

Max. Marks: 80

Paper Code and Title: Entrepreneurship Development (CC11)

No. of Pages: 02

Date: 12th June 2024

1) All Questions are Compulsory, However Internal choice is available.

Instructions: 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) Concept of Entrepreneur.
- ii) Short note on Intrapreneur.
- iii) Any four functions of Entrepreneur.
- iv) Short note on Self Help Group.
- v) Any four benefit of Environmental Scanning.
- vi) Explain need for Market Research.

Q2. Answer Any Four of the following 16 Marks

- i) What is Project Formulation?
- ii) Short note on Project Selection.
- iii) What is Project Appraisal?
- iv) Short not on Incongruities
- v) What is Purposeful Innovation?
- vi) Write Importance of Project Report.

Q3. A) Explain the Qualities require for being Successful Entrepreneur 12Marks

OR

B) Elaborate on Different types of Entrepreneurs. 12 Marks

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B) Elaborate on Different types of Entrepreneurs. 12 Marks

- Q4.** A) Explain the factors to be considered for Environment Scanning **12 Marks**
OR
B) What is Market Research? Explain the techniques of Market Research **12 Marks**
- Q5.** A) Explain Element of Project Formulation in detail. **12 Marks**
OR
B) What is Project Report? Explain the content of Project Report. **12 Marks**
- Q6** A) Explain the Principles of Purposeful Innovation. **12 Marks**
OR
B) What is Incubation Centre? Explain the Role of the same. **12 Marks**

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Repeat Examination, June 2024

Semester: III

Class: S.Y.B.Com

Paper Code and Title: Fundamentals of Cost Accounting (UCOC106)

No. of Pages: 05

Date: 13th June 2024

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.

20 Marks

Mandar Limited provides following information as on 31st March 2023.
Indirect Expenses of Rs. 2,550 should be allocated on the basis of Labour
Cost proportion 4:10:3.

Particulars	Process I	Process II	Process III
Material Cost	4,500	1,500	600
Labour Cost	2,400	6,000	1,800
Direct Expenses			
Fuel	600	400	800
Carriage Inward	400	600	200
Work Overhead	3,780	5,160	3,750

You are required to prepare:

- a) Process I Account
- b) Process II Account
- c) Process III Account

Q2.

The following particulars have been extracted from the books of Ms. Sanika Manufacturing Company for the year ended 31st March 2023

Particulars	Amount (Rs.)
Opening Stock of Raw Materials	1,17,500
Closing Stock of Raw Materials	1,25,000

Raw Materials Purchases	5,20,000
Factory Staff Salaries	24,000
Royalty on production	35,000
Carriage inwards	20,500
Cash discount allowed	8,500
Repairs to plant & Machinery	26,500
Rent, Rates & Taxes (Factory)	7,500
Rent, Rates & Taxes (Office)	4,000
Office Conveyance	7,750
Salesmen's Salaries & Commission	21,000
Productive Wages	3,50,000
Depreciation on Plant & Machinery	17,750
Depreciation on Office Furniture	1,500
Directors Fees	15,000
Gas and Water Charges (Factory)	3,750
Gas and Water Charges (Office)	750
Mangers Salaries	30,000
Cost of Catalogues printing	5,000
Loose tools written off	4,000
Trade -fair expenses	5,000

Additional Information:

- i. Out of 48 hours in a week, Manger devotes 40 hours for Factory, 8 hours for office per week for the whole year.
- ii. The Management has fixed the Selling Price @ 110% of cost.

From the above you are required to prepare the Cost Statement for the year ended 31st March 2023

- Q3.** Sapna Construction Limited undertook Construction of a Contract for Rs. 20,00,000. The financial details for the year ending 31st March 2023 are as follows: 20 Marks

Particulars	Amount (Rs)
Materials supplied at site	6,00,000
Direct Material	40,000
Labour Cost	2,00,000
Indirect Expenses	15,000
Work Certified	12,00,000
Work Uncertified	50,000
Plant Installed at Site at cost	30,000
Materials at Site (Closing)	20,000
Cash received from Contractee	9,00,000
Share Capital	3,00,000
Building	7,13,250
Vehicles	50,000
Investment for Long Term	40,000
Creditors	55,000
Debtors	30,000
Bills Payable	15,000
Bank Loan	2,00,000
15% Debentures	90,000
Cash in hand and Bank	30,000

Additional Information:

- i. Value of Plant at the end of 31st March 2023 Rs. 10,000.
- You are required to Prepare in the books of Sapna Construction Ltd for the year ending 31st March 2023:
- a) Contract Account.
 - b) Balance sheet and show Working Notes as applicable.

- Q4. A)** Calculate profit to be credited to Profit & Loss Account in each of the following cases: **10 Marks**
- Contract Price – Rs. 16,00,000, Current Cost incurred Rs. 8,00,000, Cash Received 80%.

	Value of Work Certified (Rs.)	Cost of Work Uncertified (Rs.)
A	3,80,000	4,80,000
B	4,00,000	5,20,000
C	8,00,000	2,40,000

Estimated additional cost likely to be incurred to complete the Unfinished Work Rs. 40,000

You are required calculate amount of profit to be credited to profit & Loss Account in each of the following cases:

- B) What is Process Costing? Explain in detail the features of Process Costing. 10 Marks
- Q5. A) Following particulars have been taken from books of Samaira Manufacturing Co. Ltd. for the year ended 31st March 2023. 20 Marks

Particulars	Amount (Rs)
Purchase of Raw Materials	2,25,000
Direct Wages	1,50,000
Power	25,000
Depreciation on Plant	10,000
Rent on Factory Building	12,500
Sales	15,00,000
Opening stock of Raw Materials	10,000
Opening Stock of Finished Goods (1,000 Units)	1,25,000
Office Salary	2,50,000
Depreciation on Office Buildings	10,250
Office Sundry Expenses	25,250
Purchase of Plant	5,00,000
Interest Received on Investments	25,000
Expenses on Delivery Van	45,000
Cost of Catalogues	6,750
Income Tax paid	10,000

Show Room Expenses	11,250
Closing Stock of Raw Materials	12,500

During the year 5,000 Units were produced out of which 1,000 Units remain unsold.

You are required to prepare Cost Sheet

Q6. Answer the following (Any Four)

20 Marks

- a. Write a short note on Defective Work.
- b. What is Cost Object? Explain with the help of examples.
- c. Elaborate the Objectives of Cost Accounting.
- d. Explain any Five types Cost Centre.
- e. Difference between Scrap and Spillage.
- f. Explain various Classification of Cost.

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

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Repeat Examination, April/June 2024

Semester: III

Class: S.Y.B. Com

Duration: 2 Hours

Paper Code and Title: CC 9 Business Finance

Max. Marks: 80

No. of Pages: 01

Date: 14th June 2024

1) All Questions are Compulsory, However Internal choice is available.

- Instructions: 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
- Objectives of financial planning
 - Meaning of capital plan
 - Difference between business finance & corporate finance
 - Meaning of capital
 - Indicators of adequate working capital
 - Concept of permanent working capital

- Q.2. Write short notes on - Any Four 16 Marks
- Causes of over capitalization
 - Remedies to remove under capitalization
 - Features of under capitalization
 - Meaning of trading on equity
 - Advantages of capital gearing
 - Difference between high capital gearing & low capital gearing

- Q3. A) Discuss various essential features of good capital plan. 12 Marks
OR
B) Define financial planning. Explain need of the financial planning.

- Q.4. A) Discuss various factors determining capital requirement. 12 Marks
OR
B) Discuss issue of equity share as a source of capital along with its features and benefits.

A) Explain cost theory of capitalization along with example.

12 Marks

OR

B) Discuss effects of undercapitalization on the company and on investors.

A) Discuss limitations on trading on equity.

12 Marks

OR

B) Discuss importance of capital gearing.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2024

Semester: III

Class: S.Y.B. Com

Paper Code and Title: Business Laws (SEC-1) (UCLS101)

No. of Pages: 01

Date: 15th June 2024

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 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 note on ANY THREE of the following: 12 Marks

- a) Types of contracts
- b) Conditions and Warranties
- c) Quasi Contract
- d) Kinds of Endorsements
- e) Arbitration Agreement

Q2. Write short note on ANY THREE of the following: 12 Marks

- a) Discharge of Contract
- b) Contract of Guarantee
- c) Unpaid Seller
- d) Types of Cheques
- e) Advantages and Disadvantages of Conciliation

Q3 Answer ANY ONE of the following: 12 Marks

A) Explain the Exceptions to the Rule of Consideration.

OR

B) What is Contract of Agency? Explain the rights of Principle and Agent.

Q4. Answer ANY ONE of the following: 12 Marks

A) Define contract of Sale and differentiate it with Agreement to sell.

OR

B) What do you mean by Negotiable Instrument? Explain its types.

Q5.

Answer ANY ONE of the following:

12 Marks

A) Explain the legal procedure in case of Dishonor of Cheque.

OR

B) Explain the procedure for Commencement of Conciliation Proceedings.

Semester: III

Class: S.Y.B. Com

Paper Code and Title: SEC 1 New Venture Planning

No. of Pages: 01

Date: 15th June 2024

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.

- Q1. Write short notes on the following (any four) (4x4=16)
- a) Merits of joint stock Company
 - b) Advantages of Buying a business
 - c) Requirements for filling Copyright
 - d) Types of IPR
 - e) Techniques for generating New Ideas
 - f) Meaning of Venture Capital
- Q2. Write short notes on the following (any four) (4x4=16)
- a) Customer, sales, and competition analysis
 - b) Concept of business plan
 - c) Market research
 - d) Advantages of acquiring new venture
 - e) Angel investor
 - f) Meaning of Intellectual property rights
- Q3. a) Explain various sources of generating new ideas. 12
OR
b) What is Creative Thinking? Explain the role and impediments to creative thinking. 12
- Q4. a) Discuss the procedure to File a copyright. 12
OR
b) What is partnership? Explain Its merits and demerits. 12
- Q5. a) Elaborate the role and functions of Business Incubators 12
OR
b) What is Venture Capital? Explain the Criteria's used by Venture Capitalist to Evaluate a new Venture. 12
- Q6. a) Explain the elements of a business plan. 12
OR
b) Explain how market analysis is an important factor in Business plan.

Semester: III

Class: S.Y.B.Com

Duration: 2 Hours

Paper Code and Title: Retail Management (UCOG124)

Max. Marks: 80

No. of Pages: 02

Date: 18th June 2024

1) All Questions are Compulsory, However Internal choice is available.

Instructions: 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

- Explain in brief the concept of Retailing with the help of examples.
- Elaborate the term Factory Outlets.
- Write the various examples of FDI in Retailing.
- What are Convenience Stores?
- Write in short the Role of Retailer.
- Explain the Concept of Franchising with examples.

Q2. Answer any FOUR of the following

16 Marks

- Write in brief about Neighborhood Business District.
- What is Grid Layout?
- Explain the strengths of Central Business District.
- Elaborate the importance of Space Planning in Retailing.
- Elaborate the factors considered for identification of Alternate Site.
- Write a short note on Visual Merchandising.

Q3. A) What is Retail Life Cycle? Explain its Stages in detail.

12 Marks

OR

B) Explain Retail scenario in Global and Indian Context.

12 Marks

Q4. A) Elaborate different types of Retail Format based on Non-Store Retailing.

12 Marks

OR

- B) What is Super Market? Explain in detail the characteristics of Super Market. **12 Marks**

- Q5. A) Elaborate the different types of Store Location. **12 Marks**

OR

- B) Explain the different types of Market Segmentation in choosing Retail Locations. **12 Marks**

- Q6. A) Elaborate in detail the Concept of Exterior Store Design and its Components. **12 Marks**

OR

- B) What is Employee Theft? Explain the measures to reduce Employee Theft in Retailing. **12 Marks**

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

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2024

Semester: III

Class: S.Y.B. Com

Paper Code and Title: GE 4- Training and Development

No. of Pages: 01

Date: 19th June 2024

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.

- Q1. Write short notes on the following (**any four**) (4x4=16)
- a) Objectives of training
 - b) Training guidelines
 - c) Concept of training
 - d) Principles of learning
 - e) Developing training material
 - f) Curriculum standards
- Q2. Write short notes on the following (**any four**) (4x4=16)
- a) Short note on group discussion and case study
 - b) Reasons for evaluating training programs
 - c) Job rotation
 - d) Internship training
 - e) Criteria to evaluate training programs
 - f) Cost benefit analysis of training
- Q3. a) Identify and elucidate the various training methods. 12
OR
b) Explain the different types of learning curves. 12
- Q4. a) Explain various approaches of Training Needs assessment. 12
OR
b) Elaborate various Basic Needs Assessment methods. 12
- Q5. a) Explain the concept and types of off the job training methods. 12
OR
b) What are different stages of training 12
- Q6. a) Discuss the steps involved in Training evaluation. 12
OR
b) Explain the different methods of Training evaluation.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Repeat Examination, June 2024

Semester: III
Class: S.Y.B. Com
Paper Code and Title: Economics of Resources
Date: 19th June 2024

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 are Externalities?
 - ii) Short note on Open Access Resource.
 - iii) What is Social Efficiency?
 - iv) Distinguish Between Ubiquitous and localized Resource.
 - v) Briefly explain the concept Sustainable Development.
 - vi) What is Human Made Resource?

- Q2. Answer any four of the following 16Marks
- i) What is Conventional Source of Energy?
 - ii) What is Energy Audit? Importance of Energy Audit.
 - iii) Any four effects of Water Scarcity.
 - iv) What is Health Insurance?
 - v) Explain any four Social Benefits of Education.
 - vi) Why is Education called Merit Goods?

- Q3. A) Explain the Trade-off between Economic Output & Environmental Quality. 12Marks

OR

B) What are the channels of linkages between Economy and the Environment.

A) Explain the Natural Resource on the basis of Stage of Development.

12 Marks

OR

B) Describe the implication based on the Pessimist Model?

A) Illustrate the link between Energy and Economic Growth.

12 Marks

OR

B) Explain the solution for Water Scarcity.

A) Explain the role of Education in Human Resource Development.

12 Marks

OR

B) Illustrate the link between Health and Economic Growth and Development.