

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

Semester: III

Class: S.Y.B. Com

Paper Code and Title: **CC 9: Business Finance**

No. of Pages: 01

Date: 20th 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) Principles of business finance
 - b) Scope of financial panning
 - c) Types of financial plan
 - d) Nature of fixed capital (any four points)
 - e) Concept of self-financing
 - f) Determinants of working capital requirements (any four)
- Q.2. Write short notes on - Any Four 16 Marks**
- a) Mertis of cost theory of management
 - b) Features of over capitalization (any four)
 - c) Causes of under capitalization (any four)
 - d) Meaning of Capital structure
 - e) Concept of High capital gearing
 - f) Concept of trading on equity
- Q3. A) Discuss steps in financial planning in detail. 12 Marks**
OR
B) What is business finance? Discuss its features in detail.
- Q.4. A) Discuss classification of capital in detail. 12 Marks**
OR
B) Explain advantages of fixed capital in detail.

Q.5 A) What is Capitalization? Define term capitalization along with its various components.

12 Marks

OR

B) Discuss earnings theory of capitalization along with the example.

Q.6. A) Discuss features of good capital structure.

12 Marks

OR

B) Discuss capital gearing? Discuss types of capital gearing in detail.

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Semester End Examination, November 2023

Semester: III

Class: S.Y.B.Com

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

No. of Pages: 05

Date: 22nd November 2023

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.

20 Marks

Q1. Ayush Ltd. Produces a Herbal Shampoo which pass through two Processes A and B.

Normal Loss at each process is;

Process A= 5%

Process B= 10%.

A Company supplied 10,000 Units of Raw Materials costing Rs. 10 each for Process A.

The other details are as follows:

Particulars	Process A	Process B
Indirect Material	10,250	38,125
Electricity and Repairs	3,125	6,250
Labour Cost	17,500	31,500
Production Overhead	16,625	32,125
Scrap Value per Unit	10	15
Actual Output	9,500	7,500

You are required to prepare:

- a) Process A Account
- b) Process B Account
- c) Finished Stock Account

Q2.

Marvel Infrastructure Ltd. Undertook Two Contracts, Contract I on 01/04/2022, Contract II on 01/10/2022.

Their position as on 31st March 2023 are as follows:

Particulars	Contract I	Contract II
Materials Sent at Site	1,44,000	58,000
Plant Installed	40,000	16,000
Wages	2,20,000	1,12,400
General Expenses	8,000	2,800
Materials in Hand	8,000	4,000
Work Certified	4,00,000	1,60,000
Work Uncertified	12,000	8,000
Cash Received	3,00,000	1,20,000
Contract Price	8,00,000	2,70,000

Additional Information:

- Plant installed is liable for Depreciation at 10% per annum for respective date of contract till 31st March 2023.
- Outstanding Wages Rs. 6,800 and Rs. 3,600 for Contract I and Contract II respectively.
- Outstanding General Expenses Rs. 1,200 and Rs. 400 for Contract I and Contract II respectively.

You are required to prepare combined Contract I and Contract II account for the year ended 31st March 2023.

Q3.

From the books of accounts of M/s Sejal Enterprises, the following details have been extracted for the Quarter December 31st 2022:

Particulars	Amount (Rs.)
Stock of Materials - Opening	1,35,000
Stock of Materials - Closing	1,50,000
Purchase of Materials	6,24,000
Direct Wages	1,78,800
Direct Expenses	60,000

Indirect Wages	12,000
Salaries to Administrative Staff	30,000
Carriage Inwards	24,000
Carriage Outwards	18,750
Managers Salary	36,000
General Charges	18,600
Legal Charges for Criminal Suit	10,000
Commission on Sales	14,000
Fuel	48,000
Electricity Charges (Factory)	36,000
Directors Fees	18,000
Repairs to Plant and Machinery	31,500
Rent, Rates and Taxes - Factory	9,000
Rent, Rates and Taxes - Office	4,800
Depreciation on Plant and Machinery	22,500
Depreciation on Furniture	1,800
Salesmen's Salaries	25,000
Audit Fees	9,000

Additional Information:

- The manager's time is shared between the Factory and the Office in the Ratio of 20:80.
- Carriage Outward includes Rs. 3,750 being Carriage Inwards on Plant and Machinery.
- Selling Price is 120% of the Cost Price.

From the above details you are required to prepare Cost Sheet for the quarter ending 31st December 2022 and ascertain Sales.

- Q4. A)** Amul Ltd. Provides following information in respect of Process Z.
- Labour Cost - Rs. 10,000
Material Cost - 2,000 at Rs. 6 per kg
Direct Expenses - Rs. 2,000

10 Marks

Indirect Expenses allotted to Process A is - Rs. 2,000

Normal Wastage is 10% of input Unit

Prepare Process Z when:

- a. Scrap Value of Normal Loss is NIL
- b. Scrap arising out of Normal Sale at Rs. 2 Per unit

B) Explain the Various Classifications of Cost.

10 Marks

Q5. A) Prepare Contract Account and find out Notional Profit from the following information for the year ended 31st March 2023: 10 Marks

Plant and Tools - Rs. 35,000

Machinery and Stores - 1,00,000

Wages - 50% of Machinery and Stores

Sundry Expenses - 20% of Wages

Establishment Charges - 100% of Sundry Expenses

Work Certified is $\frac{3}{4}$ of contract price, Contract Price is Rs. 1, 00,000 more than the double amount of Machinery and Stores. Work Uncertified is equal to the amount of Sundry Expenses. Charges 25% depreciation on Machinery and Store and Plant and tools. Cash received is $\frac{3}{4}$ of work certified.

B) From the following information, prepare a Cost Sheet for the month of January 2023. 10 Marks

Particulars	Amount (Rs)
Stock of Raw Materials on 1 st January 2023	12,500
Stock of Raw Materials on 31 st January 2023	13,100
Purchase of Raw Materials	10,950
Carriage on Purchases	550
Sale of Finished Goods	36,150
Direct Wages	8,600
Non-Productive Wages	400

Direct Expenses	600
Factory Overheads	4,150
Administrative Overheads	1,600
Selling Overheads	2,100

Q6. Answer the following (Any Four)

20 Marks

- a. Write a short note on Scrap.
- b. Explain the Importance of Cost Accounting.
- c. Difference between Defective Work and Spoilages.
- d. Explain the features of Process Costing.
- e. Distinction between Costs Accounting and Financial Accounting.
- f. Explain any Five types Cost Centre.

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

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

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 : 24th November 2023

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) Define Entrepreneur.
- ii) Any four Skills of Entrepreneur.
- iii) Feature of Intrapreneur.
- iv) Short note on Self-Help Group.
- v) Concept of Environmental Scanning.
- vi) Need for Market Research.

Q2. Answer Any Four of the following **16 Marks**

- i) Concept of Project Formulation.
- ii) Short note on Project Appraisal.
- iii) Importance of Project Report.
- iv) Concept of Project Selection.
- v) What is Purposeful Innovation?
- vi) Short note on Incubation Center.

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

OR

B) Elaborate on Role of Entrepreneur for Economic Development. 12 Marks

Q4. A) What is Market Research? Explain the techniques of Market Research. 12 Marks

OR

B) Explain the factors to be considered for Environmental Scanning. 12 Marks

Q5. A) Explain the element of Project Formulation in detail. 12 Marks

OR

B) Elaborate on content of Project Report in detail. 12 Marks

Q6. A) Explain the Principles of Purposeful Innovation. 12 Marks

OR

B) Elaborate on the role of Incubation Centers in promoting Entrepreneurship Cultural in India. 12 Marks

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

Semester: III

Class: S.Y.B. Com

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

No. of Pages: 02

Date: 27th 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 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) Kinds of goods
- b) Offer
- c) Contract of Bailment
- d) Promissory Note
- e) Advantages and Disadvantages of Arbitration

Q 2. Write short note on ANY THREE of the following: **12 Marks**

- a) Lawful Consideration
- b) Wagering Agreements
- c) Difference between Sale and Agreement to Sell
- d) Termination of Conciliation
- e) Holder and Holder in Due Course

Q.3 Answer ANY ONE of the following: **12 Marks**

A) Explain Capacity to enter into a Valid Contract.

OR

B) Explain Free Consent as essential to form a Valid Contract.

Q4. Answer ANY ONE of the following: **12 Marks**

A) Who is an Unpaid Seller? Explain rights of Unpaid Seller against Goods and against Buyer.

OR

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

12 Marks

Q5. Answer **ANY ONE** of the following:

A) Explain Bills of Exchange and Differentiate it with Cheque

OR

B) Explain Arbitration as a mode of Alternative Dispute Resolution, and its Procedure.

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Semester End Examination, November 2023

Semester: III
Class: S.Y.B. Com
Paper Code and Title: SEC 1 New Venture Planning
No. of Pages: 01
Date: 27/11/2023

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 indicates full marks for respective questions/ Sub- Question.

- Q1. Write short notes on the following **(any four)** (4x4)
- a) Advantages of Buying a business
 - b) Creative thinking
 - c) Techniques for generating New Ideas
 - d) Meaning of Venture Capital
 - e) Merits of Partnership
 - f) Requirement for filling Copyright
- Q2. Write short notes on the following **(any four)** (4x4)
- a) Customer, Sales and Competition Analysis
 - b) Angel Investor
 - c) Financing stage in Venture Capital
 - d) Concept of Business Plan
 - e) Market research
 - f) Advantages of acquiring new venture
- Q3. a) Explain various sources of generating new ideas.
OR
b) Explain the role and impediments to creative thinking.
- Q4. a) Discuss the procedure to register a Trademark.
OR
b) What is Sole proprietorship? Explain Its merits and demerits.
- Q5. a) Elaborate the role and functions of Business Incubators
OR
b) Explain various sources of finance to the entrepreneurs.
- Q6. a) Explain the elements of a business plan.
OR
b) Highlight the Do's and Don'ts of Business plan.

B	230	161	121
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- c) Find the Variance, Standard Deviation and coefficient of Variation for the following data (7)

Class Intervals	0 - 20	20 - 40	40 - 60	60 - 80
Frequency	1	3	4	2

Q.2 Attempt the following

16 marks

- i) Define the following (3)

a) Statistics.

b) Sample.

c) Class Width.

- ii) Write a short note on advantages and disadvantages of Quartiles, Deciles and percentiles (6)

- iii) Calculate mean Deviation about Mode for the following (7)

Marks	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No. of Students	2	6	12	18	25	20	10	7

OR

Q.II Attempt the following

16 marks

- a) Uses of Index Number. (3)

- b) Find the Inter Quartile Range for the following. (6)

Class Intervals	0-25	25-50	50-75	75-100	100-125
Frequency	25	16	38	28	13

- c) The means of two samples of size 50 and 100 respectively are 54.1 and 50.3 and the standard deviations are 8 and 7 respectively. Calculate the standard deviation which is obtained by combining the two samples. (7)

Q.3 Attempt the following

16 marks

- i) Write a short note on characteristics of statistics. (3)
- ii) Find the Inter Quartile Range for the following. (6)

Class intervals	10-20	20-30	30-40	40-50	50-60
frequency	12	8	6	4	10

- iii) Calculate Karl Pearson's second measure of Skewness or Measure of Skewness based on Mean and Median for the following (7)

Wages	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No of workers	10	15	34	41	28	13	9

• OR

Q.III Attempt the following 16 marks

- a) The following are the marks of 15 students; calculate median and mode of the following (3)

15,18,17,29,3,15,20,21,39,22,21,15,32,58,12,15,14,29,17,18,17,15,1

- b) Splice the following index No. Series. (6)

Year	2013	2014	2015	2016	2017	2018	2019	2020
Series A	125	136	143	165	----	----	----	----
Series B	----	----	----	176	187	198	189	199

- c) Calculate Bowley's coefficient of skewness based on Quartiles for the following distribution of height of children (7)

Weekly wages	100-110	110-120	120-130	130-140	140-150
No of workers	10	34	34	31	28

Q.4 Attempt the following 16 marks

i) Write a short note on Classification of Data (3)

ii) Calculate Arithmetic Mean by Step Deviation the following data (6)

Class intervals	50-100	100-150	150-200	200-250	250-300
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iii) Construct Laspyer's, Paache's and Fisher's Price Index number for the following (7)

Commodity	Price	Price	Quantity	Quantity
	Base Year	Current Year	Base Year	Current Year
A	3	10	10	20
B	20	24	5	10
C	16	32	15	2

OR

Q.IV

Attempt the following

16 marks

a) The following Data gives the marks of 20 students (3)

35,40,22,38,40,14,29,38,19,44,17,20,33,15,33,12,25,15,39,45

b) Draw frequency curve for the following (6)

Age in years	17-19	19-21	21-23	23-25	25-27	27-29	29-31
No of students	7	23	24	13	23	25	06

c) Evaluate the data given below calculate the Price Index Number by using weighted aggregate of Prices (7)

Commodity	Current Year	Base Year	Weight
A	30	25	5
B	160	60	7
C	120	47	7

16 marks

Q.5

Attempt the following

(3)

i) Write down the Definition of:

a) Inflation

b) Deflation

(6)

ii) Calculate Quartile Deviation for the following

Class Intervals	0-25	25-50	50-75	75-100	100-125
frequency	22	15	39	38	22

iii) Calculate 3 yearly moving averages of policy holders. Also plot the time series (original data) and trend value on the same graph paper

(7)

Year	2013	2014	2015	2016	2017	2018	2019	2020
No of Policy Holders	55	35	37	43	22	34	65	45

OR

Q.V

Attempt the following

16 marks

a) Give uses of cost of living index number.

(3)

b) Calculate D_3 and P_{33} for the following Data

(6)

Age in years	20-25	25-50	50-75	75-100	100-125	125-150
No of employees	3	5	14	15	24	10

c) Obtain an equation of Trend Line by the Method of Least Squares for the following data

(7)

Year	2012	2013	2014	2015	2016	2017	2018	2019
production	21	24	32	40	38	49	57	60

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

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: **29th November 2023**

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

- a. Write a short note on Multi-Channel Retailing.
- b. Explain Independent Retailer.
- c. Elaborate the various functions performed by Retailer.
- d. Write in brief the concept of Automated Vending.
- e. Explain Foreign Direct Investment (FDI) in context to Retailing.
- f. Elaborate the term Catalog Showrooms.

Q2. Answer any FOUR of the following

16 Marks

- a. Explain the importance of Store Location in Retailing.
- b. Write in brief the objectives of a Good Store Design.
- c. Write a short note on Free Standing.
- d. Explain Racetrack Layout.
- e. Write the Advantages of Food Trucks in Retailing.
- f. Elaborate the Term Grid Layout.

Q3. A) Elaborate the factors responsible for Growth of Retailing.

12 Marks

OR

B) Explain the Concept of Retailing and write in detail the Role of Retailer.

12 Marks

Q4. A) Explain any six different types of Retail Format based on Merchandise Offered. **12 Marks**

OR

B) Elaborate the different types of Retail Format based on Forms of Ownership. **12 Marks**

Q5. A) What is Store Location? Explain in detail the steps involved in choosing Store Location. **12 Marks**

OR

B) Elaborate the different types of Store Location. **12 Marks**

Q6. A) What is Shop Lifting? Elaborate the measures to reduce Shoplifting. **12 Marks**

OR

B) Explain in detail the concept and components of Interior Store Design **12 Marks**

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

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

Semester: III

Class: S.Y.B. Com

Paper Code and Title: Economics of Resources

No. of Pages: 02

Date: 01st December 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.

- Q1. Answer any four of the following 16Marks
- i) What is Market Failure?
 - ii) What are Environmental Subsidies? How does it work through a market mechanism.
 - iii) Distinguish between Renewable and Non-renewable Resource.
 - iv) Classification of Natural Resources on the basis of Distribution
 - v) Briefly explain the concept Sustainable Development.
 - vi) Short note on Environmental Impact Assessment.
- Q2. Answer any four of the following 16Marks
- i) Short note on Non-Renewable Source of Energy?
 - ii) Importance of Water Pricing.
 - iii) Any four Causes of Water Scarcity.
 - iv) Write any four direct benefits of Education.
 - v) Explain any two determinants of health.
 - vi) Briefly explain concept Human Resource Development.
- Q3. A) What is Economic Efficiency? Explain its benefits. 12Marks

OR

B) What is Open Access Resource? Give its Features.

Q4.

A) Illustrate Natural resource on the basis of Ownership.

12 Marks

OR

B) Explain link between Economic Development and Resource Use.

Q5.

A) Explain the criticality of Energy as a Resource.

12 Marks

OR

B) Illustrate on importance of Water as an Economic Resource.

Q6

A) Explain the Link between Education and Economic Growth & Development

12 Marks

OR

B) What is Health Insurance? Explain its benefits.

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Semester End Examination, November 2023

Semester: III
Class: S.Y.B. Com
Paper Code and Title: GE 4- Training and Development
No. of Pages: 01
Date: 01/12/2023

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 indicates full marks for respective questions/ Sub- Question.

- Q1. Write short notes on the following (**any four**) (4x4=16)
a) Concept of Training
b) Principles of learning
c) Explain various training guidelines
d) Objectives of training
e) Developing Training Material
f) Curriculum standards
- Q2. Write short notes on the following (**any four**) (4x4=16)
a) Job Rotation
b) Internship Training
c) Criteria to evaluate training programmes
d) Reasons for evaluating training
e) Short note on Group discussion and case study
f) Cost benefit analysis of training
- Q3. a) State and explain various kinds of Training. 12
OR
b) Elaborate types of learning Curves 12
- Q4. a) Explain how to develop Training Material. 12
OR
b) Elaborate various Basic Needs Assessment Techniques 12
- Q5. a) Explain the concept and types of On 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 emerging pattern of Training and development in India.