

SUBJECT- Principles and Practices of Accounting

Date-02/11/2018

DURATION- 2 Hrs.

MAX MARKS- 80 MARKS

Instructions: 1. Question no.1 is compulsory

2. Answer any three questions from the remaining questions

3. Figures to the right indicate full marks

4. Use of Non-scientific Calculator are allowed

Q1)

The stores ledger account for material D of a manufacturing company shows the following data for the quarter ended September 30, 2017

(20 Marks)

Particular	Received qty.	Received price (per unit)	Issued qty.
3 rd July	500	12	-----
6 th July	600	14	-----
10 th July	-----	-----	1000
15 th August	700	13	-----
16 th August	-----	-----	800
20 th August	400	15	-----
25 th September	-----	-----	400

You are required to calculate closing balance by using FIFO method

Q2)

A) The Company deals in Three products A, B and C which are neither similar nor interchangeable. At the time of closing of its account for the year 2017-18 the historical cost and net realizable value of items of closing stock are determined as:

Items	Historical Cost (Rs in lakhs)	Net Realizable Value (Rs in lakhs)
A	40	28
B	32	32
C	16	24

What will be the value of closing stock?

(10 Marks)

B) There is a sales tax demand of Rs. 2.50 crores against a company relating to prior years against which the company has gone on appeal to the appellate authority in the department. The grounds of appeal deal with points covering Rs. 2 crores of the demand. State how the matter will have to be dealt with in the final accounts for the year.

(10 Marks)

Q3)

At the end of the financial year ending on 31st December 2017 a company finds that there are twenty law suits outstanding which have not been settled till the date of approval of accounts by the board of directors. The possible outcome as estimated by the board is:

Particular	Probability	Loss
In respect of 5 Cases (win)	100%	-----
Next ten Cases (Win)	60%	-----
Lose (Low Damage)	30%	130000
Lose (High Damage)	10%	400000
Remaining 5 Cases (win)	50%	-----
Lose (Low Damage)	30%	200000
Lose (High Damage)	20%	150000

Ascertain the amount of Contingent Loss.

(20 Marks)

Q4)

A) A firm had Rs. 2,00,000 as cash at bank on April 1, 2017. The consumer price index on that date was 200. During the year ended 31st March, 2018 the receipts and payments were stated below:

Date	Receipts	Amount	Index	Date	Payment	Amount	Index
1 st June 2017	Sales	105000	210	15 th sept. 2017	Payment to Creditors	215000	215
15 th January 2018	Sales	345000	230	1 st Dec. 2017	Payment of Expenses	200000	225
				20 th Mar. 2018	Purchase of plant	150000	240

Ascertain the profit and loss on account of price change; the year end index was 240.

(10 Marks)

B) Explain the concept of "Human Resource Accounting" and its importance to the organization?

(10 Marks)

Q5) Write short notes on - Any Five

(5 X 4=20 Marks)

1. Reliability as a characteristic of Financial Statement.
2. True and Fair View.
3. Explain any two elements of financial statement.
4. Going Concern Assumption.
5. Convention of Full disclosure.
6. Need of Accounting Standards.

Q6) Write short notes on - Any Five

(5 X 4=20 Marks)

1. Comparability as a Characteristic of Financial Statement.
2. Explain the meaning of Assets and Liabilities.
3. Relevance as a Characteristic of Financial Statement.
4. Benefits of Accounting Standards.
5. Explain the Meaning and Classification of Accounting.
6. Money measurement Concept.

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FYBCOM SEMESTER I END EXAMINATION, OCTOBER 2018
MICRO ECONOMICS (CBCS)

Duration: 2 hrs

Max Marks: 80

Date: 24.10.2018

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- Instruction:
1. All questions are compulsory.
 2. Figures to the right indicate maximum marks to the Questions/sub questions.
 3. Write each question on fresh page.
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Q1A. Answer any four of the following. (4x4=16)

1. Write a note on cross elasticity of demand.
2. Define indifference curve. Explain its properties.
3. What is budget line?
4. What is marginal rate of technical substitution?
5. Define production function. Explain its attributes.
6. Distinguish between TFC & TVC

Q2. Answer any four of the following. (4x4=16)

1. Define price discrimination. Explain 1st degree price discrimination.
2. Explain the features of monopoly.
3. Explain the effects of tax.
4. Explain prisoner's dilemma.
5. Explain kinked demand curve.
6. Explain the features of oligopoly.

Q3. A) Explain the law of demand with the help of scheduled & diagram. (12 marks)

OR

B) Explain the consumer equilibrium with the help of diagram. (12 marks)

Q4. A) Explain the economic region of production with the help of diagram. (12 marks)

OR

B) What are economies of scale? Explain types of internal economies of scale. (12 marks)

Q5. A) Explain the short run equilibrium in monopoly market. (12 marks)

OR

B) Explain the effects of subsidy with the help of diagram. (12 marks)

Q6 A) Explain the cournot's duopoly model. (12 marks)

OR

B) Explain the long run equilibrium in monopolistic competition. (12 marks)

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F.Y.B.COM SEMESTER I END EXAMINATION- OCT 2018
FINANCIAL ACCOUNTING

Duration: 2 HOURS

Total Marks: 80

- Instructions :** (i) Q.1 is Compulsory.
(ii) Answer any Three from Q.2 to Q.6
(iii) Answer every Question on Fresh Page.

Q.1 A Five Years Lease has been acquired on 1st January, 2013 for Rs 50,000 and it has been decided to provide for its annual amortisation (depreciation) as also for its renewal at the expiry of the term on the depreciation fund system. A reference to the depreciation fund table shows that the annual amount to be provided for on the basis of 5% interest works out at Rs 9,050 annually. Prepare Lease A/c , Depreciation Fund A/c and Depreciation Fund Investment A/c.

(20 Marks)

Q.2 Kissan follows the practice of paying creditors for goods purchased through his Bank Account and Making Payment in Cash on all nominal accounts.

Particulars	1.04.2017	31.3.2018
Cash in hand	60	100
Cash at Bank	2,000	3,000
Sundry Debtors	3,500	5,000
Sundry Creditors	6,820	7,500
Investments	12,500	12,500
Stock	5,000	3,740

Transactions during the year 2018 were as follows

Particulars	Amount
Salaries Paid	3,000
General Expenses Paid	7,000
Payment for Stationary	1,740
Payment for rent and rates	1,400
Lighting Charges	500
Cash Receipt from Debtors	62,500
Payment to Creditors through Bank and of Trade Expenses in Cash	40,000
Payments in to Bank:	
Business	37,500
Additional Capital	500
Payment from Bank Account – Personal	6,500
Cash Payment – Personal	1,820
Stock taken for Personal Use	280

You are required to prepare Trading and Profit and Loss Account for the year ended 31st March 2018 and Balance sheet as on date.

(20 Marks)

Q.3 X) Explain in detail SEBI Guidelines of issue of shares.

(10 Marks)

Y) Tata Ltd issued 20,000 shares of Rs 10 each as Par Payable as:

Rs 2 on application, Rs 3 on allotment, Rs 3 on first call, Rs 2 on final call

The Company received application for 20,000 shares. All the applications were accepted. The Company allotted the shares and received the amount as above. Pass Journal Entries.

(10 Marks)

Q.4 Arjun Ltd issued 20,000 shares of Rs 100 each payable as follows: Rs 20 on application, Rs 30 on allotment, Rs 30 on first call, Rs 20 on final call. The company received the applications for 30,000 shares. Applications for 6,000 shares were rejected and the balance was allotted pro

rata basis. Application Money on rejected applications were refunded. The excess application money was adjusted against the amount due on allotment. The amount due on calls was received.
(20 Marks)
Pass Journal Entries in the books of Arjun Ltd.

Q.5 Lance Kart Company Limited has 12,000 redeemable preference shares of Rs 100 each fully paid. The company decides to redeem these shares at 10 % premium.

The company makes the following issue :

- a. 3,000 equity shares of Rs100 each at 10% premium.
- b. 2,000 debentures of Rs 100 each.

The issue was fully subscribed and allotment was made. The redemption was carried out. The Company has sufficient profit. Journalise these transactions.

(20 Marks)

Q.6 Answer the following (Any Four)

(5x 4 = 20 Marks)

1. State Limitations of Single Entry System.
2. Distinguish Equity Shares and Preference Shares.
3. Explain need for providing depreciation.
4. Differentiate Cumulative and Non Cumulative Preference Shares.
5. SEBI guidelines for issue of shares.
6. Distinguish between Buy Back of Shares and Redemption of Preference Shares.

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FYBCOM SEMESTER I END EXAMINATION, OCTOBER- 2018
GENERAL MANAGEMENT- I (CBCS)

Duration: 2 Hours
Date: 19/10/2018

Total Marks: 80
Time: 10.00am to 12.00 noon

Instructions:

- (1) Attempt all questions.
- (2) Figures to the right indicate full marks.
- (3) Start new question on fresh page.

Q. 1) Answer **ANY FOUR** of the following. (4 × 4=16)

- a. Any four objectives of Objectives of Materials Management
- b. Levels of Management
- c. Any four function of financial management
- d. Contribution of Quantitative Approach
- e. Features of System to approach to management
- f. Distinguish Between Organization Decision and Personal Decision (Any four points)

Q. 2) Answer **ANY FOUR** of the following. (4 × 4=16)

- a. Areas using Quantitative Approach.
- b. Distinguish Between Management and Administration (Any four points)
- c. Concept of Scientific Purchasing.
- d. Concept of Routine/Technical Decision.
- e. Organizational Factors causing resistance to change.
- f. Concept of Programmed Decision.

Q.3) A) Explain definition and characteristics of management. (12 marks)

OR

B) Explain Importance of Management in detail. (12 marks)

Q.4) A) Discuss meaning and functions of production management. (12 marks)

OR

B) Discuss meaning and function of personal management. (12 marks)

Q. 5) A) Explain key concepts of Systems Approach in detail. (12 marks)

OR

B) Explain features of decision making process. (12 marks)

Q.6) A) Explain features of Managing Change. (12 marks)

OR

B) Discuss steps of Decision Making Process in detail. (12 marks)

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FYBCOM SEMESTER I END EXAMINATION, OCTOBER- 2018
Commercial Arithmetic- I (CBCS)

Duration: 2 hours

Max. Marks: 80

Time: 10.00am to 12.00pm

Instructions: 1) All questions are compulsory, however internal choice is available.
2) Figures to the right indicate marks allotted.
3) Use of simple (non-scientific) calculator allowed.

Q.No1 Answer the following:

(5x4=20)

- a) Check whether the following statements are logically equivalent or not.
 $\sim (p \wedge q) = (\sim p \vee \sim q)$.
- b) If a loan of Rs.50000 is taken at 5% p.a compounded annually, find the amount paid and compound interest at the end of 4 years.
- c) How many different arrangements can be made from the letters of the word 'EXCELLENT'.
- d) If for an arithmetic progression (A.P) if $d=5$ and $S_6=1290$ find the value of 'a' and T_4 .
- e) If $A = \begin{bmatrix} C & 2 & 3 \\ 4 & 1 & 8 \\ 5 & 6 & 4 \end{bmatrix}$, $B = \begin{bmatrix} 3 & 2 & 1 \\ 7 & 6 & 2 \\ 4 & 0 & 1 \end{bmatrix}$ then verify $3(A+B) = 3A + 3B$

OR

Q.No1 Answer the following:

(5x4=20)

- p) Construct truth table for $(\sim p \vee q) \rightarrow r$.
- q) Find the present value of an annuity of Rs.3573, payable at the end of each year for 3 years the interest being 6% p.a. compounded annually.
- r) How many different words can be formed with letters of the word 'SUNDAY'? How many of them begin with vowel and ends with consonant?
- s) For an arithmetic progression (A.P) if $T_4=23$ and $T_{11}=65$, find first term and difference.
- t) Find the value of x if $\begin{vmatrix} 4 & 1 & x \\ 0 & 2 & 7 \\ 7 & 0 & 1 \end{vmatrix} = 11$.

Q.No2 Answer the following:

(5x4=20)

- a) Find the simple interest on Rs.3500 at 8% p.a for 6 years. Also find the amount after 6 years.
- b) solve the following equations by using Cramer's Rule:
 $4x+3y=10$; $5x+2y=2$

- c) If $X = \{ x / x \in \mathbb{N}, 11 \leq x \leq 20 \}$ is universal set. $A = \{ 11, 12, 14, 15 \}$, $B = \{ 12, 14, 16, 18 \}$
 $C = \{ 12, 13, 15, 16 \}$ then
 i) verify $A \cup (B \cap C) = (A \cap B) \cup (A \cap C)$ ii) Find $(A \cap B)^c$
- d) For a geometric progression (G.P) if $a=3, r=2, T_n=48$, find 'n' and S_5 .
- e) i) If ${}^{10}C_x - {}^3C_4 = {}^9C_3$ find 'x'
 ii) There are 4 men and 7 women. If a committee of 3 are to be selected, find the total number of choices if there is no restriction on selection.

OR

Q.NoII Answer the following:

(5x4=20)

- p) In how many years will Rs.6400 amount to Rs.7168 at 4% p.a simple interest.
- q) If $A = \begin{bmatrix} 1 & 5 \\ 1 & 0 \end{bmatrix}$, $B = \begin{bmatrix} 3 & 2 \\ 2 & 4 \end{bmatrix}$ then
 i) verify $AB = BA$
 ii) find $|AB|$.
- r) In a class of 200 students it was found that 120 like sports, 50 likes music, 35 like both sports and music. Find the number of students who likes
 i) either sports or music. ii) Neither likes sports nor music.
- s) For a geometric progression (G.P) 5, 15, 45, 135.....find T_9 and S_6 .
- t) There are 7 boys and 3 girls .find the number of ways in which a committee of 6 can be formed such that it includes atleast 2 girls.

Q.No3 Answer the following:

(5x4=20)

- a) Check the validity of argument.
 If print is clear then book is readable.
 Print is not clear .
 Therefore book is not readable.
- b) If $X = \{ 41, 42, 43, 44, 45, 46, 47, 48, 50, 51 \}$ is a universal set.
 $A = \{ x / x \in X, x \text{ is divisible by } 2 \}$, $B = \{ 42, 45, 46, 47, 50 \}$ then find
 i) $A - B$ ii) $A \cap B'$ iii) $(A \cup B)'$
- c) What sum will amount to Rs.15870 at 15%p.a for 2 years, if the interest is compounded annually.
- d) i) How many seating arrangements can be made for 5 students on 2 chairs?
 ii) How many arrangements can be done by using the letters of the word ' MATHS'.
- e) Mr.Mehta invests Rs.1000 in the first months and increases his installments by Rs.100 in every subsequent month. Calculate his total investment and last installment after 48 months.

OR

Q.NoIII Answer the following:

(5x4=20)

- p) Examine whether $(p \leftrightarrow q) \vee (p \rightarrow q)$ is a tautology or not.
- q) If $n(X)=85, n(A)=40, n(B)=35, n(C)=30, n(A \cap B)=15, n(B \cap C)=10, n(A \cap C)=12$ and $n(A \cap B \cap C)=8$ then find
 i) $n(A \cup B \cup C)$ ii) $n(A \cup C)$

- r) Find the effective rate of interest equivalent to nominal rate 16% p.a when compounded
i) half yearly. ii) quarterly.
- s) There are 5 books on English, 4 on Marathi and 2 on Hindi. In how many ways can these books be placed on a shelf, if the books of the same subjects are to be together.
- t) A mobile phone of Rs.6000 is bought on monthly installment. If first installment is Rs.500 and each subsequent installment increases by Rs.200, find out when will the entire amount of mobile be paidup?

Q.No4 Answer the following:

(5x4=20)

- a) If in a geometric progression (G.P) $T_4=54$ and $T_7=1458$, find 'a' and 'r'.
- b) Find the principal, if the compound interest is payable annually at 10% p.a for 3 years is Rs.3972.
- c) How many 4 digits number can be formed with digits 1,2,3,4,5 such that
i) digits are repeated.? ii) no digits are repeated?
- d) Rakesh has taken a loan of Rs. 80,000 which has to repaid in 4equal monthly installments, the first installment at the end of first month and so on. If the interest is 12% p.a compounded monthly. Find E.M.I.
- e) If $A = \begin{bmatrix} 1 & 2 \\ 3 & 4 \end{bmatrix}$ then show that $A^2 - 5A - 2I$ is a null matrix.

OR

Q.NoIV Answer the following:

(5x4=20)

- p) A sum of Rs.72800 is to be repaid in 6 monthly installments such that each installment is 3 times the previous installment. Find the first and last installment.
- q) Which is better from the point of investor 7%compounded semiannually or 6% compounded quarterly?
- r) How many arrangements can be done if there are four boys and three girls are to be seated for a photograph in a row, so that no two girls are together.
- s) Find future value of Rs.40000 after 3 years if the compound interest rate is 10%p.a.
- t) There are two families A and B. There are 2men, 3 women and 3 children in family A and 3 man, 2 women and 2 children in family B. The recommended allowance for calories is men 2400, women 1900 and children 1400. Find the total requirements of calories by each family. (use matrix multiplication).

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FY BCOM SEMESTER I END EXAMINATION, OCTOBER 2018

ENVIRONMENTAL STUDIES-I (CBCS)

Duration: 1 ½ Hrs

Max. Marks: 40

Date: 31st October 2018

Instructions: 1) All questions are compulsory.

2) Figures to the right indicate maximum marks to the questions/ sub-questions.

Q1) Answer ANY FOUR of the following: (8)

- Define productivity.
- Name five endangered plant species.
- Define the term environment.
- What is genetic diversity?
- Name five wildlife sanctuaries and national parks of India.
- Explain the term energy flow in an ecosystem.

Q2) Answer ANY FOUR of the following: (8)

- Name five endangered animal species.
- Define decomposition.
- List out four ways of sustainable water management.
- Define food chain and food web.
- Briefly describe the problems associated with mining activities.
- How can we control soil erosion?

Q3 A) Explain the role of an individual in conservation of natural resources. (6)

OR

Q3 B) Discuss the scope and importance of environmental studies.

Q4 A) Give an account of Water resources. (6)

OR

Q4 B) Explain the value of biodiversity.

Q5 A) Give an account of Food resources. (6)

OR

Q5 B) Define ecological succession? Discuss the types, characteristics and mechanism of ecological succession.

Q6) Write short notes on ANY TWO: (6)

- Renewable and non-renewable resources.
- Classification of biodiversity.
- Ecological pyramids.
- Negative impacts of oil on environment.

Duration: 2 hrs

Max Marks: 80

Date: 02/11/2018

Instructions: 1. All Questions are compulsory.

2. Figures to the right indicate maximum marks to the questions/sub questions.

1. Answer **ANY FOUR** from the following: **(4 x 4=16 marks)**

- a) Distinguish between Cash Credit and Overdraft. (4 points)
- b) What are Flexi Deposits?
- c) State any four features of Current Account.
- d) What do you mean by Secured and Unsecured Loans?
- e) Explain the meaning of the term Bank and Banking.
- f) How does Reserve Bank of India act as the banker to the Commercial Banks?

2. Answer **ANY FOUR** from the following: **(4 x 4=16 marks)**

- a) Explain any two disadvantages of Unit Banking.
- b) What is a bearer and order cheque?
- c) What is a Foreign Currency Non Resident Account?
- d) Explain the KYC Guidelines followed by commercial banks while opening a bank account.
- e) Explain any two Services offered by Retail Banks in India.
- f) Explain the Bailor-Bailee relationship between bank and customer.

3. A) Explain in detail the different phases involved in the evolution of Modern Banking in India. **(12 marks)**

OR

X) Explain the advantages and disadvantages of Branch Banking system. **(12 marks)**

4. A) Explain any two forms of loans offered by banks to business organizations. Also elaborate the various principles to be followed by banks at the time of lending loans. **(12 marks)**

OR

X) Explain the different types of Demand Deposits and Term Deposits offered by Commercial Banks. **(12 marks)**

5. A) Explain in detail the different types of individual bank account holders of a commercial bank. **(12 marks)**

OR

X) Elaborate the different ways in which a bank account can be closed. **(12 marks)**

6. A) What is Retail Banking? Explain the various challenges faced by Retail Banking in India. **(12 marks)**

OR

X) Explain the different strategies that can be used by commercial banks in order to maintain healthy relationship with their customers. **(12 marks)**