

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Managerial Economics (CC 7)

No. of Pages: 02

Date: 21st June 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) Figures to the right indicate full marks for respective questions/Sub-Question.

Q1.

Answer any four of the following

16 Marks

- i) What is Transfer Pricing?
- ii) Write a note on Price Skimming.
- iii) What is Peak Load Pricing?
- iv) Short note on Break Even Analysis.
- v) What is Normal Profit?
- vi) Any two Profit Limiting Factors.

Q2.

Answer any four of the following

16 Marks

- i) Concept Capital budgeting and its Importance.
- ii) Any two Sources of Long Term Finance.
- iii) Short note on Social Cost Benefit Analysis.
- iv) What is Risk?
- v) Explain Nash Equilibrium.
- vi) Any two Strategies of Game Theory.

Q3.

A) Explain any two methods from Cost Oriented Pricing.

12 Marks

OR

B) Explain any two methods from Competition Based Pricing

12 Marks

- Q4. A) i) A firm has selling price Rs. 60 per unit, variable cost Rs. 40 per unit and fixed cost Rs. 2,00,000/-. Calculate Break Even Point. 12 Marks
- ii) A firm fixed cost Rs. 10,000, Variable cost Rs. 4 per unit, selling price Rs. 8 per unit, if the firm desire to make a profit of Rs. 8,000, What should be its Target Sales Volume.

OR

- B) A company selling price is Rs. 55 per unit, Profit Rs. 2,00,000, Average Variable Cost Rs. 38 per unit, Fixed Cost Rs. 5,00,000, if Variable cost goes upto Rs. 48 per unit Find New Sales Volume and New Selling Price. 12 Marks

- Q5. A) Elaborate Payback Period Method. 12 Marks

OR

- B) Explain factors influencing Investment Decisions. 12 Marks

- Q6. A) Illustrate on steps involved in Analysis of Risky Decision. 12 Marks

OR

- B) Elaborate Prisoners Dilemma. 12 Marks

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

Semester: II

Class: F.Y.B.Com

Paper Code and Title: Commercial Arithmetic II(CC8)

No. of Pages: 04

Date: 16/06/2023

Duration: 2 Hours

Max. Marks: 80

Instructions:

- 1) All Questions are Compulsory, However Internal choice is available.
- 2) Figures to the right indicate full marks.
- 3) Use of simple (non-scientific) calculator is allowed.
- 4) Graph papers and log tables will be supplied on request.

Q1.

Answer the following

5X4=20
Marks

- a) If $A=(2, -2)$ and $B=(5, K)$. Find the possible values of k , so that $AB = 5$ unit.
- b) Given $f(x) = x^2 + 5x + 7$, then find the value of 'x' if $f(x) = f(x + 1)$.
- c) Differentiate the following w.r.t. x
 - i) $y = x^3 + 6^x - \sqrt{x} + 4 \log x$
 - ii) $y = 4^x e^x$
- d) Find
 - i) $\int (x^8 + e^x - 6^x - \frac{3}{x}) dx$
 - ii) $\int \frac{x^{-17}}{x} dx$
- e) The age of A and B are in the ratio 8:3. Six years hence, the ratio of their ages will be 4:2. Find their present age.

OR

Q2.

Answer the following

5X4=20
Marks

- a)
 - i) Find the distance between $A(3,4)$ and $B(2,1)$.
 - ii) Find the mid-point of AB If $A(4,2)$ and $B(8,12)$.
- b) If $f(x) = x^2 - 3x + 10$, then find $f(1)$, $f(2)$, $f(4)$ and $f(-3)$ for all realx.
- c) Differentiate the following w.r.t. x
 - i) $y = x^5 - \log x + 4e^x + 6x + 5$
 - ii) $y = (2x - 3)(x + 4)$
- d) Find
 - i) $\int (x^6 - 3x^4 + 7x^2 - 2x + 7)$
 - ii) $\int (x + 2)(2x - 5) dx$

- e) The ages of Reema and Riya are in the ratio 2:5 and the difference between their ages is 15 years. Find their present ages.

Q3.

Answer the following

5X4=20
Marks

- a) Show that $f(x) = 2x^3 - 15x^2 + 36x + 1$ is increasing for all value of x .
- b) Find the coordinates of a point P which divides the line joining $M = (-3, 4)$ and $N = (2, 5)$ in the ratio 2:3
i) Internally and ii) Externally
- c) Differentiate the following w.r.t. x
i) $y = \frac{e^x - 8}{x^2 - 2}$ ii) $y = \frac{2x + 5}{3^x}$
- d) Find
i) $\int (6x^4 + 2x^2 + 7x - 10) dx$
ii) $\int \frac{10x^2 - 8x + 2}{x} dx$
- e) Evaluate
i) $\lim_{x \rightarrow 5} \frac{x^2 - 25}{x - 5}$
ii) $\lim_{x \rightarrow 2} \frac{x^2 - 4}{x^2 - x - 2}$

OR

Q4.

Answer the following

5X4=20
Marks

- a) Show that $f(x) = 2x^3 - 9x^2 + 12x + 15$ is decreasing for all real x .
- b) Find the equation of a line parallel to the line $4x - 3y + 10 = 0$ and passing through $(1, 4)$.
- c) Differentiate the following w.r.t. x
i) $y = \frac{4 \log x}{3e^x - 1}$ ii) $y = \frac{5x^2 - 2x + 6}{x - 5}$
- d) Find
i) $\int (x^5 + 2x^{-2} + 8x - 6e^x) dx$
ii) $\int \frac{x^{4^x} - xe^x}{x} dx$
- e) Evaluate
i) $\lim_{x \rightarrow 4} \frac{x^2 - 16}{x - 4}$ ii) $\lim_{x \rightarrow -2} \frac{x^2 + x + 1}{x^2 - x + 3}$

Q5.

Answer the following

5X4=20
Marks

- a) The demand function of a commodity is given by $p = 20 - 4D + D^2$. Find total revenue and marginal revenue, when Demand is 2.
- b) Examine the continuity of f at $x = 2$, if
- $$f(x) = \begin{cases} x^2 - x - 1 & 0 \leq x < 2 \\ 4x + 1 & 2 \leq x \leq 4 \end{cases}$$
- c) i) Find the equation of a line passing through the point A(3,7) and having slope $m = -1$. Using slope point form.
ii) Find the equation of a line passing through the points A(3,2) and B(6,5). Using two point form.
- d) For the cost function $C(x, y) = 2x^2 + 3xy - 4y^2 + 8$, for two commodities x and y , Find the marginal cost at $x = 1$ and $x = 2$.
- e) Two vertices of a triangle are $(-1, 4)$ and $(5, 2)$. If the centroid of the triangle is $(5, 4)$. Find the third vertex.

OR

Q6.

Answer the following

5X4=20
Marks

- a) The cost of producing x items is given by $C = 5x^2 - 3x + 6$, find the average cost, marginal cost and total cost when $x=3$.
- b) Check the continuity of f at $x = 4$, if
- $$f(x) = \begin{cases} \frac{x^2 - 16}{x - 4} & , \text{if } x \neq 4 \\ 8 & , \text{if } x = 4 \end{cases}$$
- c) Show that the points $(7, 8)$, $(-5, 2)$ and $(3, 6)$ are collinear.
- d) Find $\frac{\partial f}{\partial x}$ and $\frac{\partial f}{\partial y}$, if $f(x, y) = x^3 + 4xy^2 + y^3$.
- e) The point $P(-4, 1)$ divides the line segment joining the points $A(2, -2)$ and B in the ratio 3:5. Find the coordinates of B.

Q7.

Answer the following

5X4=20
Marks

- a) Find the total cost function, if the marginal cost function is given by $MC = 3x^2 + 4x + 5$.
- b) Find: $\int_1^3 (x^2 + x + 1) dx$
- c) Find $\frac{d^2y}{dx^2}$, if $y = 3x^4 - 9x^2 - e^x + 7$.

- d) The centre of a circle is $C = (-1,6)$ and one end of the diameter is $A = (5,6)$. Find the Coordinates of the other end.
- e) Solve the following LPP graphically:
 Maximise $Z=20x + 30y$
 Subject to , $3x + 3y \leq 18$
 $3x + y \leq 12$
 Where $x, y \geq 0$

OR

Q8.

Answer the following

5X4=20
Marks

- a) The capital of X and Y are Rs.20,000 and Rs. 4000 respectively. X is entitled to be paid a salary of Rs.1200 per annum being a working partner. If the gross profit for one year is Rs.1800.Find their shares.
- b) Find : $\int_{-1}^2 (2x^2 - 5)dx$
- c) Find $\frac{d^2y}{dx^2}$, if $y = x^4 - 3x^2 - 2e^x + x$.
- d) The Selling price of 20 articles is equal to the cost price of 25 articles. Find the gain or loss Percent.
- e) Solve the following LPP graphically:
 Minimize $Z=2x - y$
 Subject to , $x + y \leq 5$
 $x + 2y \leq 8$
 Where $x, y \geq 0$

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

Semester: II

Class: F.Y.B. Com

Duration: 2 Hours

Paper, Code and Title: CC 5 - Introduction to Marketing

Max. Marks: 80

No. of Pages: 02

Date: 19-06-2023

- 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

16 Marks

- i) Types of Convenience goods
- ii) Definition of Marketing (any two)
- iii) Demand Concept
- iv) Meaning of market segmentation
- v) Cultural factor influencing consumer behavior
- vi) Any two features of marketing environment.

Q2.

Answer any four of the following

16 Marks

- i) Cost oriented pricing
- ii) Various standards in inventory control
- iii) Importance of warehousing
- iv) Malpractices of Consumer exploitation
- v) Guidelines for catalogue marketing
- vi) Types of telemarketing.

Q3.

A) Explain scope of marketing in detail.

12 Marks

OR

B) Discuss difference between Shopping and Specialty goods.
(Any six points)

Q4. A) Which Micro environment factors influence marketing environment? Discuss in detail.

12 Marks

OR

B) What is marketing research? Discuss its importance in detail.

12 Marks

Q5. A) Discuss elements of marketing mix in detail.

12 Marks

OR

B) Explain various elements of promotion mix in detail.

Q6. A) What is direct marketing? Discuss its features in detail.

12 Marks

OR

B) What is Kiosk Marketing? Explain its advantages.

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: AECC 4 -Environment Studies

No. of Pages: 01

Date: 23/1/2023

Duration: 1 hr. and 30mins.

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.

- 1.A) What is Soil pollution and Explain its causes, effects and control measures. (08 Marks)
- OR
- B) How would you describe Water Pollution and what steps can be taken to reduce water pollution in India?
- 2.A) How does climate change and global warming impact the planet, and what are some potential solutions? (08 Marks)
- OR
- B) Write detailed note on Water Conservation and rainwater harvesting practices.
- 3.A) What is the Family Welfare Programme and how does it help with controlling population growth? (06 Marks)
- OR
- B) What are some specific ways in which women and child welfare can be promoted in society?
- 4.A) What is solid waste management and what are some strategies for controlling industrial and urban waste? (06 Marks)
- OR
- B) How can we promote sustainable development and address urban energy issues?
- 5.A) What is the role of individuals in preventing pollution, and how can we make a difference? (06 Marks)
- OR
- B) How can Information Technology be used to promote environmental health and sustainability?
6. Write short notes on: (06 Marks)
- A) Biodiversity of our college. Write the names of Plants, Birds and Insects found.
 - B) Wildlife Protection Act.

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Financial Statement Analysis & Interpretation
(CC 6) (UCOC104)

Duration: 2 Hours

Max. Marks: 80

No. of Pages:

Date: 23/06/2023

- 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.

Following is the extract of the Trial Balance of Sangami Limited as on 31st March 2022. 20 Marks

Particulars	Amount (Rs.)	Amount (Rs.)
Sales		1,20,00,000
Opening stock of Raw Material		10,00,000
Opening stock of Finished Goods		5,00,000
Purchase of Raw Material		27,00,000
Sales Returns		20,00,000
Purchase Returns		2,00,000
Sundry Income		4,00,000
Dividend Received		5,00,000
Freight on Raw Materials		30,000
Salaries and Wages		4,00,000
Bonus to Employees		80,000
Sundry Expenses		10,000
Advertisement Expenses		1,20,000
Audit Fees		50,000
Rent, Rates and Taxes		20,000
Electricity Charges		40,000
Insurance Premium of Office Premises		30,000
Repairs and Maintenance Expenses		80,000
Interest on Loan from Bank of India		7,00,000
Depreciation on:		
Furniture and Fixtures	3,00,000	
Plant and Machinery	5,00,000	
Motor Vehicle	1,00,000	9,00,000

Bonus to employees		80,000
Directors Remuneration		8,00,000

Additional Information:

- Closing Stock of Raw Material and Finished Goods was Rs. 5,00,000 and Rs. 6,00,000 respectively.
- Sundry Income receivable was Rs. 25,000.
- Outstanding Salaries and Wages were Rs. 50,000
- Prepaid Advertisement Expenses were Rs. 20,000.
- Make a provision for Income Tax of Rs. 2,00,000.
- Rs. 25,000 to be provided for Bad and Doubtful Debt.

You are required to prepare statement of Profit and Loss Account for the year ended 31st March 2022 as per Schedule III of Companies Act 2013.

Q2. A) Following is the Revenue Statement of Jupiter Limited f.

10 Marks

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Opening Stock	1,08,600	By Sales	10,80,000
To Purchases	6,54,300	By Closing Stock	1,68,000
To Carriage Inward	17,100	By Interest	10,800
To Office Expenses	1,80,000		
To Sales Expenses	54,000		
To Loss on sale of Fixed Assets	4,800		
To Net Profit c/d	2,40,000		

You are required to calculate the following Ratios:

- Selling Expenses Ratio.
- Stock Turnover Ratio.
- Operating Ratio.

B) Explain Economic Value Added and Market Value Added Concept.

10 Marks

Q3. Following are the Trading and Profit and Loss Account of Royal Limited for the year ending 31st March 2021 and 2022.

20 Marks

Particulars	2021	2022	Particulars	2021	2022
To Opening Stock	7,00,000	4,00,000	By Sales	22,00,000	24,00,000
To Purchases	14,00,000	18,00,000	By Closing Stock	4,00,000	6,00,000
To Wages	1,00,000	2,00,000			
To G/P c/d	4,00,000	6,00,000			
	<u>26,00,000</u>	<u>30,00,000</u>		<u>26,00,000</u>	<u>30,00,000</u>
To Office Exps.	2,00,000	2,50,000	By G/P b/d	4,00,000	6,00,000

To Selling Exps.	1,00,000	2,00,000			
To Finance Exps.	40,000	60,000			
To Net Profit c/d	60,000	90,000			
	<u>4,00,000</u>	<u>6,00,000</u>		4,00,000	6,00,000

You are required to prepare Comparative Income Statement and give your comments on Increase/Decrease on each item.

Q4.

Trick Limited gives you the following Balance Sheet for the year ended 31st March 2021 and 2022. 20 Marks

Asset	2021	2022	Liabilities	2021	2022
Equity Share Capital	2,40,000	2,40,000	Land	4,20,000	5,40,000
5% Pref. Share Capital	1,80,000	1,20,000	Building	5,70,000	5,40,000
General Reserve	60,000	84,660	Stock	54,000	72,600
Profit and Loss A/c	30,480	56,160	Debtors	80,880	76,920
Provision for Taxation	34,000	16,000	Prepaid Expenses	51,760	34,000
Creditors	6,75,840	7,63,980	Bank Balance	31,680	6,480
			Miscellaneous Exp.	12,000	10,800
	<u>12,20,320</u>	<u>12,80,800</u>		<u>12,20,320</u>	<u>12,80,800</u>

Other information for the year ended 31st March, 2022

- The Company has paid Interim Dividend of 5% on Equity Shares.
- Preference Shares were redeemed during the year at 10% premium.
- Income Tax paid during the year Rs. 30,000.

You are required to prepare Cash Flow Statement for the year ending 31st March 2022.

Q5.

Dell Limited furnishes you with the following Financial Statements
Balance Sheet as at 31st March 2022

20 Marks

	Amount (Rs)	Liabilities	Amount (Rs)
Equity Share Capital	1,00,000	Building	2,00,000
12% Pref. Share Capital	50,000	(-) Dep	<u>15,000</u>
Reserves and Surplus	35,000	Short Term Investments	40,000
10% Debentures (Secured)	50,000	Stock	35,000
Bills Payable	15,000	Debtors	30,000
Creditors for Goods	20,000	Bank	10,000
Outstanding Expenses	10,000		
Provision for Taxation	20,000		
	<u>3,00,000</u>		<u>3,00,000</u>

Profit and Loss A/c for the Year ended 31st March, 2022

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Opening Stock	30,000	By Sales	3,00,000
To Purchases	1,80,000	By Closing Stock	35,000
To Expenses			
Administration	25,000		
Selling	30,000		
Financing	5,000		
To Depreciation	15,000		
To Provision for Taxation	20,000		
To Net Profit c/d	30,000		
	<u>3,35,000</u>		<u>3,35,000</u>

You are required to:

- i) Prepare the Common Size Profit and Loss Account Statement as per Schedule III of Companies Act 2013.
- ii) Give your comments.

Q6. Answer the following (Any Four)

20 Marks

- a. Explain the Merits and Demerits of Trend Analysis.
- b. Write in brief the importance of Ratio Analysis.
- c. Explain Traditional Approach of Financial Statement Analysis.
- d. Elaborate the objectives of Cash Flow Statement.
- e. Explain the Parties interest in Financial Statement Analysis.
- f. Write the limitations of Ratio Analysis.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Specialiced Accounting

No. of Pages: 05

Date: 20th June 2022

Duration: 2 Hours

Max. Marks: 80

Instructions:

- 1) Question No. 1 is compulsory.
- 2) Answer any three question from the remaining questions.
- 3) Figure to the right indicate full marks for respective questions.
- 4) Use of Non-scientific calculators are allowed.

Q1. A fire occurred in the business premises of M/s Sagar & Co. on 15th October 2018. From the following particulars ascertain the loss of stock and prepare a claim for insurance.

20 Marks

Particulars	Amount (In Rupees)
Stock on 01 st January 2017	34,000
Purchases from 01 st January 2017 to 31 st December 2017	1,22,000
Sales from 01 st January 2017 to 31 st December 2017	1,80,000
Stock on 31 st December 2017	30,000
Purchases from 01 st January 2018 to 14 th October 2018	1,47,000
Sales from 01 st January 2018 to 14 th October 2018	1,50,000

The stock salvaged was worth Rs.18,000. The amount of policy was Rs.63,000. There was an average clause in the policy.

Q2. A Fire broke in the premises of Dessai Co. on 01st July 2018 and stock of the value of Rs.1,57,000 was salvaged and the books and record were saved.

20 Marks

The following information was obtained:

Particulars	Amount (In Rupees)
Stock on 31 st March 2017	4,20,000
Stock on 31 st March 2018	4,20,000
Sales from 01 st April to 30 th June 2018	5,10,000
Purchases from 01 st April to 30 th June 2018	3,15,000
Sales for the year ended 31 st March 2018	15,00,000
Purchases for the year ended 31 st March 2018	9,00,000

Calculate the amount of claim to be submitted to the Insurance Company in respect of loss of stock.

Q3.

The S.S. Odyssey undertook a voyage from Athens to Calcutta starting on 01st January 2018 and reaching on 31st March 2018. The cargo consisted of 900 tons of food grains and 100 tons of engineering goods. In addition, Primage was 10%. Brokerage was payable at 5%. The expenses were:

20 Marks

Particulars	Athens (In Rupees)	Calcutta (In Rupees)
Coal and Diesel	20,000	
Port Charges	9,000	2,000
Harbour Charges	3,000	1,000
Loading Expenses	2,000	
Other Expenses were:		
Stores	10,000	
Discharging Expenses	2,000	
Postage	1,000	
Salaries of crew	10,000	

The Ship was insured for Rs.10,00,000 at 1% for voyage policy of Hull. The freight was incurred at 0.5%. Depreciation is charged on the written down value of the ship at 5% p.a. The Value as on 01st January 2018 was Rs. 8,00,000.

Q4.

S.S. Sumudragupta commenced a voyage on 01st August 2018, from Calcutta to London and back. The voyage was completed

20 Marks

on 30th September 2018. It carried a consignment of jute on its outward journey and of plant on its return journey. The ship was insured and the annual premium was Rs. 15000. Prepare a voyage account from the following particulars.

Particulars	Amount (In Rupees)
Freight earned (outward)	1,00,000
Freight Earned (return)	50,000
Port Dues	5,000
Bunker	20,000
Lighterage Charges	3,000
Wages and Salaries	20,000
Stores	6,000
Sundry Expenses	2,000
Passage money received	4,000
Annual Depreciation	36000
Address Commission 5% on outward and 4% on Return freight	
Primage is 5% on freight	

The Manager is entitled to 5% commission on the profit earned after charging such commission. Stores and Coal on hand were valued at Rs.2,000 on 30th September 2018.

Q5.

From the following Receipt and Payment account of Smart College, Bombay for the year ending 31st March 2018 and additional information, Prepare Income and Expenditure Account for the year ending 31st March 2018 and balance sheet as on that date.

20 Marks

Receipt and Payment Account for the year ended on 31 st March 2018			
Receipt	Amount (In Rupees)	Payment	Amount (In rupees)
To Cash in Hand	7,950	By Salaries	67,000
To Cash at Bank	5,0800	By Electricity	26,200
To life Membership Fees	20,500	By Books	41,300
To Donations	1,00,000	By Furniture	45,000
To Tuition Fees	1,30,000	By Stationary	18,300

To Term Fees	1,00,000	By Fixed Deposits	2,00,000
To Admission Fees	40,000	By Cash In hand	1,450
		By Cash At Bank	50,000
	<u>4,49,250</u>		<u>4,49,250</u>

Additional Information:

Particulars	01 st April 2017 (Amount In Rupees)	31 st March 2018 (Amount In Rupees)
Furniture	40,000	75,000
Building Fund	1,50,000	-
Fixed Deposits	1,60,000	-
Capital Fund	1,20,750	-

1. 50% of Donations are received for Building Fund
2. Life membership are to be capitalized
3. Tuition fees includes Rs. 12,000 received for the last year
4. Outstanding tuition fees for the current year amounted to Rs.4,200

Q6. Following is the Receipt and Payment account of SW Ltd. For the year ending 31st March 2018 and some additional information. You are required to prepare the Income and Expenditure Account for the year ending 31st March 2018 and Balance sheet as on that date.

Receipt and Payment Account for the year ended 31st March 2018			
Receipt	Amount (In Rupees)	Payment	Amount (In Rupees)
To balance b/d (Cash at Bank)	11,960	By Printing and Stationary	6,950
To Subscriptions (Including Rs. 2,500 for 2016-2017)	36,500	By Repairs	2,100
To sale of Furniture (Book Value Rs. 18,000)	12,000	By Rent	8,500
To Donations	27,000	By Books	20,000
To Admission Fees (revenue)	5,050	By Travelling Expenses	2,000
		By Investment	40,000
		By Insurance	1,700

		By Balance c/d (Cash at Bank)	11,260
	<u>92,510</u>		<u>92,510</u>

Additional Information:

Particulars	01 st April 2017 [*] Amount (In Rupees)	31 st March 2018 Amount (In Rupees)
Outstanding Subscription	3,000	5,000
Furniture	32,000	-
Building Fund	1,45,000	-
Capital Fund	1,51,960	-
Investments	2,50,000	-

1. Neglect Depreciation on the part of furniture sold during the year,
But depreciate the remaining furniture by Rs. 1,000.
2. Donation is received for the building fund.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Banking II (GE 2)

No. of Pages: 02

Date: 20th June, 2022

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

Q1. Answer any four of the following **16 Marks**

- i) Short note on Paperless Banking.
- ii) What is right to Set-Off?
- iii) What is Priority Banking?
- iv) Short note on Automated Teller Machines.
- v) What is NEFT?
- vi) Short note on Electronic Clearing Systems.

Q2. Answer any four of the following **16 Marks**

- i) What is Asset Quality Ratio?
- ii) Short note on Management Ratio.
- iii) What is Liquidity Ratio?
- iv) What is Right of Appropriation of Accounts?
- v) Short note on Demand Draft.
- vi) What is Earning Ratio?

Q3. A) Explain any six relationships between Banker & Customer. **12 Marks**

OR

B) Illustrate the Obligations of Banker. **12 Marks**

- Q4. A) Highlight the impact of Technology on Banking. 12 Marks
OR
B) What is Core Banking? Explain its benefits. 12 Marks
- Q5. A) What is Financial Statements? Explain its Importance. 12 Marks
OR
B) Highlight the Revenue & Expenses of Bank. 12 Marks
- Q6 A) Illustrate the Liabilities & Assets of Bank. 12 Marks
OR
B) Write a note on the following. 12 Marks
i) Credit Information Bureau (India) Ltd.
ii) Mobile banking

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Duration: 2 Hours

Paper Code and Title: Practice of Insurance II (GE 2)

Max. Marks: 80

No. of Pages: 02

Date: 20th June 2022

1) All questions are compulsory; However Internal Choice is available.

Instructions: 2) Answer sub-questions from Q.No.1 & Q.No.2 in not more than 100 words each.

3) Answer questions from Q.No.3 to Q.No.6 in not more than 400 words each.

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

Q1. Answer Any Four of the following **16 Marks**

- i. Explain Claim Settlement Ratio.
- ii. Elaborate the functions of an Agent in Insurance.
- iii. Explain Nomination and types of Nomination in Insurance.
- iv. State and explain objectives of Insurance Marketing.
- v. Write a note on TPA in Insurance.
- vi. What is Paid Up Value in Insurance?

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

- i. Elaborate the Responsibility of Surveyors Insurance.
- ii. Write in brief Insurance Marketing.
- iii. Explain the Banc Assurance In Insurance Marketing.
- iv. Write a note on Cattle Insurance.
- v. Explain in brief distribution channel in Insurance Marketing.
- vi. What is Assignment? Explain Types of Assignment In Insurance.

Q3. A) Elaborate the claim procedure in Motor Vehicle Insurance. **12 Marks**

OR

B) What is Fire Insurance? Explain procedure for Claim in Fire.

12 Marks

Q4. A) Explain in detail the procedure for becoming an Agent.

12 Marks

OR

B) Write in detail Insurance Ethics.

12 Marks

Q5. A) Explain Repudiation of Claim in Life Insurance.

12 Marks

OR

B) What is Marine Insurance? Explain its types.

12 Marks

Q6. A) State and explain Marketing Mix in Insurance.

12 Marks

OR

B) Explain Traditional Distribution Channels in Insurance Marketing.

12 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: AECC 3 Business Communication

No. of Pages: 02

Date: 15th June, 2022

Duration: 2 Hours

Max. Marks: 80

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

- Q1. With respect to the applications of Digital Storytelling, answer the following (Any four) (5x4)
20 Marks
- A] What is 'Digital Storytelling' and how does it fit into the educational sector?
 - B] Define 'Creative Commons', 'Copyright' and 'Citation'. Explain the types of license agreements
 - C] Explain in detail the three stages involved in creating a 'Digital Story'
 - D] What is digital scrapbooking? List down the steps to create a digital scrapbook
 - E] Explain how Digital Storytelling can be used as a bridge to the community.
- Q2. Based on the concepts of 'Speeches and Presentations', answer the following (Any two) (5x4)
20 Marks
- A] With the help of the schematic diagram explain the Aristotelian concepts of Ethos, Pathos and Logos
 - B] Define the concept of Zen and explain the core elements of Zen which are utilized while presenting
 - C] Explain in detail on how you can incorporate the Zen values while creating or delivering a presentation on stage
- Q3. With reference to the 'Social Media Communication', answer the following (Any four) (5x4)
20 Marks
- A] What is an Email? List down the advantages and disadvantages of Email Services

- B] With the help of a schematic diagram explain how email works
- C] What is a "blog"? Explain in detail the effective ways to structure a blog
- D] Explain Twitter as a micro-blogging website
- E] Explain how social media has created an impact on business communication

4. Answer the following (Any four)

(5x4)
20 Marks

- A] Define 'Robert's Rules of Order' and explain the basic elements of Robert's Rules
- B] What are meeting minutes and its purpose? Create a layout of formal meeting minutes
- C] Explain in detail the things to be included while writing meeting minutes
- D] You are in final year of your course and doing project under Prof. Chaturvedi, your project guide. Due to some reasons, you are unable to complete the project in time. Write an email to Prof. Chaturvedi, explaining your situation and requesting for project deadline extension.
- E] You are a project manager for a team of 20 resources. Write an email to your team, enquiring about the irregularity in submitting their weekly timesheets and stressing the importance of the same.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: (CC 5) Introduction to Marketing

No. of Pages: 02

Date: 6th June 2022

Duration: 2 Hours

Max. Marks: 80

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.

Q1. Answer any four of the following. **16 Marks**

- a) Types of Convenience Goods
- b) Features of Specialty Goods
- c) Selling Concept
- d) Concept of Market Segmentation
- e) Importance of Consumer Behavior (**any four**)
- f) Definition & Meaning of Marketing Research

Q2. Answer any four of the following. **16 Marks**

- a) Demand oriented Pricing
- b) Need of Physical Distribution
- c) Elements of Promotion Mix
- d) Meaning & definition of Services
- e) Importance of Marketing Research (**any four**)
- f) Meaning of Shopping Goods

- Q3. a) Discuss meaning and features of Marketing in details. **12 Marks**
- OR**
- b) Discuss market concept along with the diagram of the market. (Exchange Process). **12 Marks**
- Q4. a) Define Market Environment. Explain features of Marketing Environment. **12 Marks**
- OR**
- b) Discuss Bases of Segmentation Consumer Market in detail. **12 Marks**
- Q5. a) Discuss elements of marketing mix along with diagram in detail. **12 Marks**
- OR**
- b) Explain distribution channel in detail along with the diagram and its types. **12 Marks**
- Q6. a) Define sales force management and explain its functions. **12 marks**
- OR**
- b) Explain need for Consumer Protection. **12 marks**

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Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y. B Com

Duration: 2 Hours

Paper Code and Title: Financial Statement Analysis and Interpretation

Max. Marks: 80

No. of Pages: 4

Date: 08th June 2022

1) Question No. 1 is Compulsory.

Instructions: 2) Answer any three from Q.No.2 to Q.No.6

3) Each question carries 20 marks.

4) Figures to the right indicate maximum marks.

5) Mention working notes required whenever necessary.

Q.1 Following is the trial balance of Cushion Ltd as on 31st March 2022.
 You are required to prepare statement of Profit and Loss and Balance sheet as on that date as per schedule III of the companies act 2013.

20 Marks

Particulars	Debit (Amount In Rupees)	Credit (Amount In Rupees)
Share Capital 15,000 6% Preference shares of Rs. 100 each	-	15,00,000
Equity share capital	-	24,00,000
Capital Reserve	-	15,000
Purchases	2,85,000	-
Wages and salary	45,900	-
Rent Rate and Taxes	26,700	-
Printing and Stationary	2,250	-
Sales	-	3,78,000
Carriage inward	9,870	-
Carriage outward	2,430	-
Sundry Expenses	17,520	-
Advertising	25,080	-
Repair	12,750	-
Rent of room	-	1,44,000

Receipt from jacuzzi	-	17,100
Dividend received	-	8,400
Discount received	-	9,900
Transfer fees	-	2,100
Land and Building	25,50,000	-
Furniture and Fittings	2,58,900	-
Stock as on 1 st April 2021	54,180	-
Cash in hand	6,600	-
Cash with bank	2,29,140	-
Preliminary expenses	24,000	-
6,000 , 8% Debentures of Rs 100 each	-	6,00,000
Profit and Loss Account	-	1,24,500
Sundry Creditors	-	1,26,000
Sundry Debtors	57,780	-
Investment	8,16,900	-
Goodwill	15,00,000	-
General Reserve	-	6,00,000
	59,25,000	59,25,000

Additional information:

1. Wages and Salaries Outstanding Rs 12,840.
2. Stock as on 31st March 2022 Rs 1,16,700.
3. Provide 5% depreciation on furniture and fittings and 2% on Land and building.
4. The director proposes a dividend of 8% on equity shares, transferring an amount that may be required from General reserve. Ignore taxation.
5. Authorised Equity share capital: 60,000 Equity shares of Rs. 100 each and 24,000 , 6% Preference shares of Rs. 100 each.

Q.2

The following is the balance sheet of Jaguar Ltd as on 31st March 2022.

20 Marks

Liabilities	Amount (In Rupees)	Assets	Amount (In Rupees)
Share Capital	80,000	Laptop	56,000
Profit and Loss	12,000	Plant and	2,04,000

Account		Machinery	
General Reserve	16,000	Stock in trade	80,000
12% Debentures	2,32,000	Sundry debtors	40,000
Sundry Creditors	40,000	Bills receivable	4,000
Bank Overdraft	20,000	Cash at Bank	16,000
	4,00,000		4,00,000

You are required to calculate

- Current ratio
- Quick ratio
- Inventory to working capital
- Debt to equity ratio v. Proprietor ratio.

Q. 3

a) What is Economic Value added? Highlight advantages of Economic value added.

10 Marks

b) From the balance sheet of Sagun Ltd as on 31st March 2022 . You are required to prepare comparative income statement.

10 Marks

Liabilities	2021	2022
Sales	9,00,000	9,90,000
Cost of goods sold	7,20,000	7,50,000
Office , administrative ,selling expenses	45,000	54,000
Non operating income	1,20,000	1,50,000
Non operating expenses	90,000	1,20,000
Tax rate	30%	30%

Q.4

From the following Balance sheet of Vivian Pvt Ltd prepare trend percentage statement as on 31st March 2022.

20 Marks

Particulars	2020 (Amount In Rupees)	2021 (Amount In Rupees)	2022 (Amount In Rupees)
Equity and Liabilities			
Equity share capital	2,00,000	2,00,000	2,00,000
8% Preference share	1,00,000	1,50,000	1,00,000
General Reserve	20,000	22,000	42,000
Debentures	75,000	1,00,000	90,000
Bill payable	5,000	7,000	10,000
Creditors	15,000	10,000	24,000
Total	4,15,000	4,89,000	4,66,000

Assets			
Fixed Assets	1,50,000	2,00,000	2,00,000
Investments	1,00,000	1,50,000	1,00,000
Cash	50,000	25,000	40,000
Debtors	70,000	60,000	63,000
Stock	40,000	50,000	60,000
Preliminary Expenses	5,000	4,000	3,000
Total	4,15,000	4,89,000	4,66,000

Q.5

- a) From the following given below information calculate
- Gross Profit ratio and
 - Stock to working capital ratio.

10 Marks

Particulars	Amount In Rupees
Total Sales	70,000
Gross Profit	40,000
Stock	4,200
Current Assets	16,700
Current liabilities	6,200

- b) What is Financial statement analysis? Highlight need for financial statement analysis

10 Marks

Q.6

Answer any four of the following

- Write a short note on ratio analysis.
- State any four demerits of trend analysis.
- State any four techniques of financial statement.
- Explain advantages of Economic value added.
- Write a short note on Proprietor ratio.

20 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Managerial Economics (CC 7)

No. of Pages: 02

Date: 10th June 2022

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

Q1.

Answer any four of the following

16 Marks

- i) Short note on Cost Plus Pricing.
- ii) Write a short note on Going Rate Pricing.
- iii) What is Peak Load pricing?
- iv) Short note on Break Even Analysis.
- v) What is Economic Profit?
- vi) Explain any two profit limiting factors.

Q2.

Answer any four of the following

16 Marks

- i) What is Capital Budgeting?
- ii) Explain any two factors influencing Investment Decisions.
- iii) What is Cost of Capital?
- iv) What is Risk?
- v) What is Uncertainty?
- vi) Any four Sources of Risk.

Q3.

A) Explain any three methods from Product Life Cycle based pricing.

12 Marks

OR

B) Illustrate any six objectives of Pricing Policy.

12 Marks

Q4. A) A company selling price is Rs. 55 per unit, profit Rs. 200,000, average variable cost Rs. 38 per unit, fixed cost Rs. 5,00,000. If the variable cost goes up to Rs. 45 per unit. Find out New Sales Volume & New selling Price.

12 Marks

OR

B) A manufacturer sells his product at Rs. 5 per unit, variable cost Rs. 2 per unit & fixed cost Rs. 60,000. Calculate Break-Even Point and how much should manufacturer sell to make a profit of Rs. 80,000.

12 Marks

Q5. A) Highlight the sources of long term financing.

12 Marks

OR

B) Explain the process of Capital Budgeting.

12 Marks

Q6 A) Illustrate the approaches to determine the size of Capital Budget.

12 Marks

OR

B) Explain the Payback Period method.

12 Marks

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce BoriPonda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Commercial Arithmetic II (CC8)

No. of Pages: 04

Date: 13th June 2022

Duration: 2 Hours

Max. Marks: 80

- Instructions:
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.
 - 3) Use of simple (non-scientific) calculator is allowed.
 - 4) Graph papers and log tables will be supplied on request.

Q1.

Answer the following:

5X4=20
Marks

- a) i) Find the distance between the points A(1,-3) and B(-2,1).
ii) Find mid-point of AB if A(-2,-6) and B(10,14).
- b) Differentiate the following w.r.t.x.
i) $y = x^6 + x^{-5} - \sqrt{x} + 2e^x + 10$ ii) $y = (4x + 3)(5x - 1)$
- c) If $f(x) = x^3 - 6x + 14$ then find $f(1)$, $f(4)$, $f(-1)$, and $f(-3)$ for all real x .
- d) Find: i) $\int (e^x - x^5 - 7^x + \frac{3}{x}) dx$ ii) $\int (x + 3)(x - 9) dx$
- e) The ages of Rita and Seema are in the ratio 5 : 7 and the difference between their ages is 12 years. Find their present ages.

OR

Q2.

Answer the following:

5X4=20
Marks

- a) If $A \equiv (2, -2)$, $B \equiv (5, k)$ and $d(AB) = 5$ units, Find the value of k .
- b) Differentiate the following w.r.t.x.
i) $y = x^5 + \sqrt{x} - 4^x + \log x$ ii) $y = e^x \cdot \log x$
- c) Given $f(x) = x^2 - x + 1$, find the value of x if $f(x + 1) = f(x + 2)$
- d) Find: i) $\int (x^5 + 5x^3 - 8x^2 + x - 7) dx$ ii) $\int \frac{x+5}{x} dx$

- e) The ages of A and B are in the ratio 9 : 4. Seven years hence, the ratio of their ages will be 5 : 3. Find their present ages.

5X4=20
Marks

Q3.

Answer the following:

- a) Show that $f(x) = x^3 - 3x^2 + 4x + 7$ is increasing for all real x .
- b) Find the equation of a line parallel to the line $3x - 5y + 9 = 0$ and passing through (1,3).
- c) Differentiate the following w.r.t.x.
- i) $y = \frac{2e^x}{3x^2+2}$ ii) $y = \frac{x^2+2x+5}{x-4}$
- d) Find: i) $\int (5x^4 + 4x^3 - 2x - 9)dx$ ii) $\int \frac{2x^2+x+5}{x} dx$
- e) Evaluate: i) $\lim_{x \rightarrow 4} \frac{x^2-16}{x-4}$ ii) $\lim_{x \rightarrow 2} \frac{x^2-4}{x^2-x-2}$

OR

Q4.

Answer the following:

5X4=20
Marks

- a) Show that $f(x) = 5 - 2x - x^3$ is decreasing for all real x .
- b) Find the co-ordinates of a point P which divides the line joining $A \equiv (2,-3)$ and $B \equiv (5,6)$ in the ratio 2:1 i) internally and ii) externally.
- c) Differentiate the following w.r.t.x.
- i) $y = \frac{3^x-8}{x^2+1}$ ii) $y = \frac{x-1}{\log x}$
- d) Find: i) $\int (x^4 + 3x^2 - 12x + \log x - 6)dx$ ii) $\int \frac{x5^x+3x-x \log x}{x} dx$
- e) Evaluate: i) $\lim_{x \rightarrow 8} \frac{x^2-64}{x-8}$ ii) $\lim_{x \rightarrow 3} \frac{\sqrt{x+6}-3}{x^2-9}$

Q5.

Answer the following:

5X4=20
Marks

- a) The cost of producing x items is given by $C = 4x^2 + 7x + 3$, find the average cost, marginal cost and total cost when $x = 4$.

- b) Check the continuity of the function at $x=5$.

$$f(x) = \frac{x^2-25}{x-5} \quad \text{if } x \neq 5$$
$$= 10 \quad \text{if } x = 5$$

- c) If $A(3,4)$, $B(7,-2)$ and $C(-2,-1)$ are the vertices of the triangle ABC, find the equation of median from B.
- d) Find $\frac{\partial f}{\partial x}$ and $\frac{\partial f}{\partial y}$ if $(x,y) = x^3 + y^3 + 4xy^2$.
- e) The point $P(-4,1)$ divides the line segment joining the points $A(2,-2)$ and B externally in the ratio 3:5. Find the co-ordinates of B.

Q6.

OR

Answer the following:

5X4=20
Marks

- a) The demand function of a commodity is given by $p = 20 + D - D^2$. Find total revenue and marginal revenue when demand is 3.

- b) Check the continuity of the function at $x=4$.

$$f(x) = x^2 + x + 2 \quad \text{if } 2 \leq x \leq 4$$
$$= 3x + 4 \quad \text{if } 4 < x \leq 6$$

- c) i) Find the equation of a line passing through the point $A(4,-3)$ and having slope $m = -2$ using slope point form.
ii) Find the equation of a line passing through the points $A(1,6)$ and $B(-5,0)$ using two point form.
- d) For the cost function $C(x,y) = 3x^2 + 2xy + y^2 + 10$, for two commodities x and y , find the marginal cost at $x = 1$ and $y=5$.
- e) Two vertices of a triangle are $(-2,4)$ and $(5,3)$. If the centroid of the triangle is $(4,2)$, find the third vertex.

Q7.

Answer the following:

5X4=20
Marks

- a) Find the total revenue function, if the marginal revenue function is given by $MR = 7 - 5x^2 - 4x^3$.

- b) Find: $\int_{-1}^2 (x^3 - 2) dx$
- c) Find $\frac{d^2y}{dx^2}$ if $y = 10x^5 + 8x^3 - 5e^x + 7x$
- d) Show that A(2,1) , B(6,5) and C(4,7) are the vertices of a right angled triangle by using slope.
- e) Solve the following LPP graphically:

$$\begin{aligned} \text{Maximise } & z = 9x + 13y \\ \text{Subject to } & 2x + 3y \leq 18 \\ & 2x + y \leq 10 \\ \text{Where } & x \geq 0, y \geq 0 \end{aligned}$$

OR

Q8. Answer the following 5X4=20
Marks

- a) Find the total cost function, if the marginal cost function is given by $MC = 3x^2 + 4x + 5$.
- b) Find: $\int_1^2 (x^2 + x + 1) dx$
- c) Find $\frac{d^2y}{dx^2}$ if $y = 4x^3 + 7x^2 - \log x + 2$
- d) AB is the diameter of a circle whose center is C. If $A \equiv (-2, 4)$ and $C \equiv (-3, -5)$, find the coordinates of B.
- e) Solve the following LPP graphically:

$$\begin{aligned} \text{Minimise } & z = 2x - y \\ \text{Subject to } & x + y \leq 5 \\ & x + 2y \leq 8 \\ \text{Where } & x \geq 0, y \geq 0 \end{aligned}$$

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Examination, June 2022

Semester: II

Class: F.Y.B. Com

Paper Code and Title: AECC 4 -Environment Studies

No. of Pages: 01

Date: 17th June 2022

Duration: 1 hr.30 min

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.

- Q1. A)** What is Noise Pollution? Explain its sources and effects on humans. **08 Marks**
OR
B) Write a detailed note on Solid Waste Management and explain its impacts and control measures.
- Q2. A)** Write a detailed note on Global Warming and its effects. **08 Marks**
OR
B) Define Water Pollution and explains the causes, effects and control measures.
- Q3. A)** Explain the role Information Technology in environment and human health. **06 Marks**
OR
B) Discuss the importance of Family Welfare Programme.
- Q4. A)** Define Air pollution and the measures to be taken to control air pollution. **06 Marks**
OR
B) Explain individual role in prevention on Plastic Pollution.
- Q5. A)** Explain Urban Problems related to Energy & individual role in conservation of electricity? **06 Marks**
OR
B) Describe Water Conservation practices in India.
- Q6.** Write short notes on : **06 Marks**
A) Importance of Birds in the environment.
B) Wildlife Protection Act