

Swami Vivekanand VidyaprasarakMandal's College of Commerce
Bori Ponda Goa
F.Y.B. Com Supplementary Semester End Examination, July 2022

Semester: II

Class: F.Y.B. Com

Duration: 1 hr. and 30mins.

Paper Code and Title: **AECC 4 -Environment Studies** Max. Marks: 40

No. of Pages: 01

Date: 20 July 2022

Instructions:

- 1) All Questions are Compulsory, However Internal choice is available.
- 2) Figure to the right indicates full marks for respective question.

- 1.A) Define Water pollution and explains the causes, effects and control measures. (08 Marks)
OR
- B) Define Air pollution and the measures to be taken to control Air pollution in India?
- 2.A) Write a detailed note on Climate Change and explain its causes and impacts. (08 Marks)
OR
- B) Write detailed note on role information technology in environment and human health.
- 3.A) Explain problems related to increasing Human Population and its impacts on environment? (06 Marks)
OR
- B) Explain Individual role in prevention of Plastic Pollution.
- 4.A) Explain Role of Individuals in solving urban Problems related to Energy? (06 Marks)
OR
- B) Write detailed note on Women and Child Welfare.
- 5.A) Discuss importance of Environment studies for students. (06 Marks)
OR
- B) Write short note on Solid Waste Management.
6. Write short notes on: (06 Marks)
- A) Importance of Wildlife Sanctuary and Zoological parks.
- B) Environment Protection Act.

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa

Repeat F.Y.B. Com Semester Examination, July 2022

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: 19th July 2022

- 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. Political factors under PEST analysis
- ii. Features of marketing (any four)
- iii. Note on market concept
- iv. Features of Specialty Goods (any four)
- v. Importance of Consumer Behavior (any four)
- vi. Meaning of Marketing Research

Q2. Answer any four of the following. 16 Marks

- i. Global Marketing
- ii. Elements of Promotion Mix
- iii. Types of Kiosks (any four)
- iv. Features of Marketing Mix
- v. Advantages of Direct Marketing (any four)
- vi. Meaning of Marketing of Services

- Q3. a) Discuss scope of Marketing in detail. 12 Mar
- OR
- b) What do you mean by shopping goods? Explain its features in detail. 12 Mar
- Q4. a) What is Marketing Environment? Discuss its features in detail. 12 Mar
- OR
- b) What is Market Segmentation? Discuss its importance in detail. 12 Mar
- Q5. a) Discuss areas in physical distribution in detail. 12 Mar
- OR
- b) Explain meaning of Sales Force Management along with task and functions involved in it. 12 Mar
- Q6. a) Discuss types of Telemarketing along with its advantages and disadvantages in detail. 12 Mar
- OR
- b) Explain limitations of Kiosk Marketing. 12 Mar

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: AECC 3 Business Communication

No. of Pages: 02

Date: 23rd July 2022

Duration: 2 Hours

Max. Marks: 80

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

- Q1. With respect to Digital Storytelling, answer the following (Any four) (5x4)
20 Marks
- A] Write a short note on 'Digital Storytelling'
 - B] Define 'Copyright' and explain the types of license agreements
 - C] Explain how Digital Storytelling can be used as a bridge to the community.
 - D] Explain the 'Preparation Stage'; 'Production Stage' and 'Presentation Stage' of Digital Storytelling
 - E] Elaborate on the concept of 'Digital Scrapbook' and the steps to create it.
- Q2. Based on the concepts of 'Speeches and Presentations', answer the following (Any two) (10x2)
20 Marks
- A] With the help of the schematic diagram explain the concepts of Ethos, Pathos and Logos
 - B] Explain what do you understand by 'Zen' and it's elements which are utilized in presentations
 - C] Explain in detail on how you can incorporate the Zen values while creating or delivering a presentation on stage
- Q3. Write short notes on (Any four) (5x4)
20 Marks
- A] Twitter as a micro-blogging website
 - B] Impact of social media on business communication
 - C] Structure of a 'Blog'

- D] Advantages and Disadvantages of Email services
- E] Working of Email (with a schematic diagram)

Answer the following (Any four)

(5x4)
20 Marks

- A] Explain in detail the things to be included while writing meeting minutes
- B] Explain the basic elements of Robert's Rules used by most organizations
- C] Elaborate on how is a Motion presented
- D] What are meeting minutes and state its purpose?
- E] You are William, living in a residential society. Write an email addressing the inspector of local police station, Mr. Sharma, complaining about the miscreants creating nuisance with their rash bike riding every evening outside your society. Sign the email as William.

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Managerial Economics (CC 7)

No. of Pages: 02

Date: 21st July 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 Price Skimming.
 - ii) Write a short note on Packaging Pricing.
 - iii) What is Dumping?
 - iv) Short note on Break Even Analysis.
 - v) What is Accounting Profit?
 - vi) Explain any two Role Profit.
- Q2.** Answer any four of the following **16 Marks**
- i) What is Capital Budgeting? And its Importance.
 - ii) Explain any two Sources of Long Term Financing
 - iii) What is Cost of Equity Capital?
 - iv) What is Risk?
 - v) What is Uncertainty?
 - vi) Any four Sources of Risk.
- Q3.** A) Explain any two methods from Cost Oriented Pricing. **12 Marks**
- OR
- B) Illustrate any six objectives of Pricing Policy. **12 Marks**

- Q4. A) i) A firm has selling price Rs. 55 per unit, variable cost Rs. 38 per unit and fixed cost Rs. 5,00,000/-. Calculate Break Even Point. 12 Marks
- ii) A firm has selling price Rs. 40 per unit, variable cost Rs. 30 per unit, and fixed cost Rs. 1,00,000/-. Calculate Break Even Point.
- OR
- B) A company has selling price Rs. 50 per unit, profit Rs. 100,000/- average variable cost Rs. 35 per unit, fixed cost RS. 400,000/- if the variable cost goes up to Rs. 40 per unit. Find out New Sales volume and New Selling Price. 12 Marks
- Q5. A) Highlight the factors influencing Investment Decisions. 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) Elaborate Payback Period Method. 12 Marks

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Banking II (GE 2)

No. of Pages: 02

Date: 23rd July, 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) What is Branchless Banking?
- ii) Short note on Obligation of Banker to Maintain Secrecy.
- iii) Any four benefits of Paperless Banking.
- iv) What is Credit Card?
- v) What is RTGS?
- vi) Short note on Cheque Truncation System.

Q2. Answer any four of the following 16 Marks

- i) What is Capital Adequacy Ratio?
- ii) Short note on Management Ratio.
- iii) What is Liquidity Ratio?
- iv) Explain briefly Obligation of Banker to Honour Cheques.
- v) Short note on Pay Order.
- vi) What is Earning Ratio?

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

OR

B) Highlight any four Rights of Banker. 12 Marks

- Q4.** A) What is Debit Card? Highlight the Precautions to be take while using Debit Card. **12 Marks**
- OR
- B) Illustrate in detailed Electronic Clearing System in Banking. **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) SARFAESI Act 2002
 - ii) Core Banking

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

Semester: II

Class: F.Y. B Com

Paper Code and Title: Financial Statement Analysis and Interpretation

No. of Pages: 3

Date: 18th July 2022

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) Figures to the right indicate maximum marks.
 - 5) Mention working notes required whenever necessary.

Q.1 Following is the information of Tesla Ltd as on 31st March 2022. You are required to prepare statement of Profit and Loss as on that date as per schedule III of the companies act 2013. 20 Marks

Particulars	Amount In Rupees
Excise Duty	8,000
Provision for tax	10,000
Depreciation on Machinery	3,300
Sundry Expenses	7,000
Rent	4,000
Salaries	7,500
Materials consumed	90,000
Machinery	25,000
Directors remuneration	20,000
Factory expenses	2,500
Sales	4,55,000
Return inward	5,000
Purchases	2,35,000
Closing stock	75,000
Opening stock	82,000
Wages	30,000
Bank loan	40,000
Interest on Bank Loan	4,000

Interest on investment	5,000
Rent received	3,000
Motor Power	12,000
Transport Charges	1,000

Q.2

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

20 Marks

Liabilities	Amount (In Rupees)	Assets	Amount (In Rupees)
Share Capital	20,000	Laptop	14,000
Profit and Loss Account	3,000	Plant and Machinery	51,000
General Reserve	4,000	Stock in trade	20,000
12% Debentures	58,000	Sundry debtors	10,000
Sundry Creditors	10,000	Bills receivable	1,000
Bank Overdraft	5,000	Cash at Bank	4,000
	1,00,000		1,00,000

You are required to calculate

- Current ratio
- Quick ratio
- Inventory to working capital
- Capital Gearing Ratio

Q.3

a) Elucidate different benefits of Economic value added.

10 Marks

b) From the given information of Khan Ltd as on 31st March 2022 .

You are required to prepare common size balance sheet.

10 Marks

Liabilities	Amount	Assets	Amount
Equity share capital	8,00,000	Fixed Assets	10,00,000
Preference share capital	4,00,000	Investments	2,00,000
Reserves and surplus	2,00,000	Current Assets	7,00,000
Debentures	2,00,000		
Current Liabilities	3,00,000		
Total	19,00,000	Total	19,00,000

Q.4

From the following Balance sheet of Vilas Pvt Ltd prepare trend

20 Marks

percentage statement as on 31st March 2022.

Particulars	*2020 (Amount In Rupees)	2021 (Amount In Rupees)	2022 (Amount In Rupees)
Equity and Liabilities			
Equity share capital	4,00,000	4,00,000	4,00,000
8% Preference share	2,00,000	3,00,000	2,00,000
General Reserve	40,000	44,000	84,000
Debentures	1,50,000	2,00,000	1,80,000
Bill payable	10,000	14,000	20,000
Creditors	30,000	20,000	48,000
Total	8,30,000	9,78,000	9,32,000
Assets			
Fixed Assets	3,00,000	4,00,000	4,00,000
Investments	2,00,000	3,00,000	2,00,000
Cash	1,00,000	50,000	80,000
Debtors	1,40,000	1,20,000	1,26,000
Stock	80,000	1,00,000	1,20,000
Preliminary Expenses	10,000	8,000	6,000
Total	8,30,000	9,78,000	9,32,000

- Q.5 a) From the following given below information calculate
 i. Current ratio and
 ii. Gross Profit ratio.

10 Marks

Particulars	Amount In Rupees
Total Sales	70,000
Gross Profit	20,000
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

20 Marks

- State any four merits of trend analysis.
- What is ratio analysis?
- State any four techniques of financial statement.
- Write a short note on Stock to working capital ratio.
- Write a short note on Capital gearing ratio.

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

Semester: II

Class: F.Y.B. Com

Paper Code and Title: Commercial Arithmetic II (CC8)

No. of Pages: 04

Date: 27th July 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) If $A \equiv (8,5)$, $B \equiv (k,2)$ and $d(AB) = 5$ units, Find the value of k .
- b) Given $f(x) = x^2 + 3x + 5$, 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) $y = 4^x \cdot e^x$
- d) Find: i) $\int (x^7 + e^x - 5^x - \frac{2}{x}) dx$ ii) $\int \frac{x-8}{x} dx$
- e) The ages 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 ages.

OR

Q2. Answer the following: **5X4=20**
Marks

- a) i) Find the distance between the points $A(6,-4)$ and $B(3,0)$.
ii) Find mid-point of AB if $A(2,3)$ and $B(6,1)$.
- b) If $f(x) = x^2 - 5x + 12$ then find $f(1)$, $f(2)$, $f(4)$ and $f(-3)$ for all real x .
- c) Differentiate the following w.r.t. x .
i) $y = x^4 - \log x + 3e^x + 6x + 5$ ii) $y = (7x - 4)(x + 3)$
- d) Find: i) $\int (x^6 - 3x^4 + 7x^2 - 3x + 5) dx$ ii) $\int (x + 5)(2x - 6) dx$
- e) The ages of Rita and Seema are in the ratio 2 : 5 and the difference between their ages is 15 years. Find their present ages.

5X4=20
Marks

Q3.

Answer the following:

- a) Show that $f(x) = 3 - 4x - x^3$ is decreasing for all real x .
- b) Find the co-ordinates of a point P which divides the line joining $A \equiv (-1, -1)$ and $B \equiv (7, 4)$ in the ratio 2:3 i) internally and ii) externally.
- c) Differentiate the following w.r.t.x.
i) $y = \frac{e^x - 7}{x^3 - 2}$ ii) $y = \frac{2x + 3}{5^x}$
- d) Find: i) $\int (3x^4 + 2x^2 + 7x - 10) dx$ ii) $\int \frac{5x^2 - 4x + 1}{x} dx$
- 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 $f(x) = x^3 + 6x^2 + 18x - 5$ is increasing 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) $y = \frac{2 \log x}{3e^x - 1}$ ii) $y = \frac{5x^2 - 2x + 6}{x - 5}$
- d) Find: i) $\int (x^5 + 2x^{-3} + 8x - 6e^x) dx$ ii) $\int \frac{x^{4^x} - xe^x}{x} dx$
- e) Evaluate: i) $\lim_{x \rightarrow 7} \frac{x^2 - 49}{x - 7}$ 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 $p = 18 - 2D + D^2$. Find total revenue and marginal revenue when demand is 4.
- b) Check the continuity of the function at $x=2$.

$$f(x) = \begin{cases} x^2 - x - 6 & \text{if } 0 \leq x < 2 \\ 4x + 1 & \text{if } 2 \leq x \leq 6 \end{cases}$$

- c) i) Find the equation of a line passing through the point $A(-2,3)$ and having slope $m = -4$ using slope point form.
 ii) Find the equation of a line passing through the points $A(1,-1)$ and $B(3,5)$ 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 $x = 2$ and $y = 1$.
- e) Find the centroid of a triangle with vertices $(3,-5)$, $(7,2)$, $(8,9)$.

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 the function at $x = 4$.

$$f(x) = \frac{x^2 - 16}{x - 4} \quad \text{if } x \neq 4$$

$$= 8 \quad \text{if } x = 4$$

- c) If $A(-1,2)$, $B(2,1)$ and $C(0,4)$ 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 $f(x,y) = x^4 - xy^3 + 3x^2y$.
- e) The point $P(2,4)$ divides the line segment joining the points $A(-5,3)$ and B internally in the ratio $4:3$. 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 $MC = 5x^2 + 3x + 7$.
- b) Find: $\int_1^2 (2x^2 + 4x - 5) dx$
- c) Find $\frac{d^2y}{dx^2}$ if $y = 3x^4 - 9x^2 - e^x + 7$
- d) PQ is the diameter of a circle whose center is R . If $P \equiv (1, -2)$ and $R \equiv (-3, 4)$, find the coordinates of Q .

e) Solve the following LPP graphically:

$$\text{Minimise } z = 6x + 7y$$

$$\text{Subject to } 2x + 3y \leq 12$$

$$2x + y \leq 8$$

$$\text{Where } x \geq 0, y \geq 0$$

OR

Q8.

Answer the following

a) Find the total revenue function, if the marginal revenue function is given by $MR = 8 + 6x^3 - 3x^2$.

b) Find: $\int_{-1}^2 (2x^2 - 5) dx$

c) Find $\frac{d^2y}{dx^2}$ if $y = 7x^4 - 3x^2 - 2e^x + x$

d) Show that A(6,1), B(-1,8) and C(3,-2) are the vertices of a right angled triangle.

e) Solve the following LPP graphically:

$$\text{Maximise } z = 150x + 75y$$

$$\text{Subject to } 4x + 6y \leq 24$$

$$5x + 3y \leq 15$$

$$\text{Where } x \geq 0, y \geq 0$$

Swami Vivekanand Vidyaprasarak Mandal's College of Commerce Bori Ponda Goa
Semester End Repeat Examination, July 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: 23rd July 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 Grace Days in Insurance.
- ii. Elaborate in brief Responsibilities of Agent in Insurance.
- iii. Explain the term Foreclosure in Insurance.
- iv. Write in brief importance of Marketing in Insurance.
- v. Explain in short Surveyor in Insurance.
- vi. Explain the OECD Guidelines on best practices in claim management in Insurance.

Q2. Answer Any Four of the following 16 Marks

- i. Define the term Agent in Insurance.
- ii. Elaborate any two Marketing Mix in Insurance Marketing.
- iii. Write in brief Banc assurance in Insurance marketing.
- iv. State the objectives of Insurance Marketing.
- v. Explain Claim Settlement Ratio.
- vi. Write a note on Cattle Insurance.

Q3. A) Elaborate Reimbursement Car Insurance Claim Settlement Process. 12 Marks

OR

- B) What is Marine Insurance? Explain the documents required for Marine Insurance Claim Process. 12 Marks

- Q4. A) Explain Role of TPA in Health Insurance. 12 Marks

OR

- B) Write the Role and Responsibilities of Surveyor in Insurance Claim. 12 Marks

- Q5. A) Elaborate the importance of Claim Management. 12 Marks

OR

- B) State and explain types of Motor Insurance In India. 12 Marks

- Q6. A) Explain Modern Distribution Channels in Insurance Marketing. 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 Repeat Examination, July 2022

Semester: II
Class: F.Y.B. Com
Paper Code and Title: Specialized Accounting
No. of Pages: 05
Date: 23rd July 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 Amol & 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 Atul 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. Sagar 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. The Freight charges were Rs. 150 per ton for Food grains and Rs.100 per ton for 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. Chandragupta commenced a voyage on 01st August 2018, from Calcutta to London and back. The voyage was completed 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.

20 Marks

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 Samiti 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
	4,49,250		4,49,250

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	-

- 50% of Donations are received for Building Fund
- Life membership are to be capitalized
- Tuition fees includes Rs. 12,000 received for the last year
- 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
	92,510		92,510

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.
