

SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S COLLEGE OF COMMERCE

Bori, Ponda – Goa

(Affiliated to Goa University)

SYBCOM SEMESTER III END EXAMINATION, OCTOBER 2018

BUSINESS LAW (SEC 1) (CBCS)

Duration: 2 hrs

Max Marks: 60

Date: 27 /10/ 2018

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- Instructions:** *i) All Questions are Compulsory, however Internal Choice Is Available*  
*ii) Answer sub- Question in Q.1 And Q. 2 in not more than 100 words each.*  
*iii) Answer Q. No. 3 to Q. No. 5 in not more than 400 words each.*  
*iv) Figures to the right indicate marks*
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Q.I) Answer **any THREE** of the following. (4 X 3 = 12 Marks)

- (1) What are the essential elements of a valid contract?
- (2) What are the rights of Bailor?
- (3) What are the duties of an Agent?
- (4) What are the different types of crossing of a cheque?
- (5) What are the characteristics of Bill of Exchange?

Q.II) Answer **any THREE** of the following. (4 X 3 = 12 Marks)

- (1) What are the essential features of a valid contract of sale?
- (2) Write short note on Modes of Delivery of Goods.
- (3) Define Condition and Warranty under the Sale of Goods Act.
- (4) What are the Advantages of Arbitration?
- (5) Write short note on Termination of Arbitral Proceedings.

Q.III) Answer **any ONE** of the following. (1 X 12 = 12 Marks)

- (1) What are the different types of void agreements?
- (2) Define Contingent Contract. What are the different types of Contingent Contract?

Q.IV) Answer **any ONE** of the following. (1 X 12 = 12 Marks)

- (1) What are the Privileges of Holder in Due Course?
- (2) Define Cheque. What are the different types of Cheque?

Q.V) Answer **any ONE** of the following. (1 X 12 = 12 Marks)

- (1) What is the procedure followed in the conduct of Arbitration Proceedings?
- (2) Explain the procedure to be followed in settlement of disputes by Conciliation.

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**College of Commerce, Bori, Ponda- Goa**  
**(Affiliated to Goa University)**  
**SYBCOM SEMESTER III END EXAMINATION, OCTOBER- 2018**  
**Business Statistics-1(CBCS)**

Duration: 2 Hours

Total Marks : 80

Time: 10.00am to 12.00pm

Instructions:

- (1) Attempt all questions.
- (2) Figures to the right indicate full marks.
- (3) Use of simple (non-scientific) calculators is allowed.
- (4) Graph papers and log tables will be supplied on request.

**Q.No1 Answer the following: (16)**

- a) Define Statistics. States its limitation. (3)
- b) Draw less than type Ogive for the following. (6)

Weight (in kgs)	40-45	45-50	50-55	55-60	60-65
No.of families	4	15	20	18	10

- c) Find median and mode for the followings giving the monthly electricity bills of families. (7)

Bills(in Rs.)	500-600	600-700	700-800	800-900	900-1000
No.of families	15	10	25	11	9

OR

**Q.No I Answer the following: (16)**

- x) Bring out the uses of statistics. (3)
- y) Draw frequency polygon for the following data. (6)

Height (in cms)	150-154	154-158	158-162	162-166	166-170
No.of children	16	12	20	10	8

- z) Calculate  $D_8$  and  $P_{90}$  for the following. (7)

Class interval	15-30	30-45	45-60	60-75	75-90
frequency	6	16	20	18	12

**Q.No2 Answer the following: (16)**

- a) Differentiate between primary and secondary data. (3)
- b) Calculate mean deviation(M.D) from arithmetic mean for the following: (6)

Daily expenditure (in Rs)	0-20	20-40	40-60	60-80	80-100
No.of students	16	14	10	6	8

- c) Calculate simple aggregative and simple average price relative index number for the following data: (7)

Edible oil	Price in	
	2010	2011
sunflower	80	85
palm	70	78
coconut	120	150
Ground nut	100	110

OR

Q.No II Answer the following: (16)

- x) Give objectives of classification. (3)

- y) Find combined standard deviation (C.S.D) for the following: (6)

	number	mean	standard deviation
Group I	70	75	4
Group II	90	82	7

- z) Calculate Fisher's price index number for the data as base year. (7)

Commodity	Base year		Current year	
	price	quality	price	quality
A	18	40	22	50
B	20	60	28	20
C	34	35	41	30
D	28	12	30	40

Q.No3 Answer the following: (16)

- a) Differentiate between graph and diagram. (3)

- b) Determine the linear trend for the time series given below using the least square method and also estimate the sale in 2010. (6)

year	2004	2005	2006	2007	2008
Sales (Rs. Lakhs)	10	13	14	12	16

- c) For the following data, find Karl Pearson coefficient of skewness: (7)

Class interval	10-12	12-14	14-16	16-18
Frequency	4	6	10	8

OR

Q.No III Answer the following: (16)

- x) Draw simple bar diagram to represent the following figure relating to manufacturing of machines. (3)

year	2000	2001	2002	2003
No.of machines	120	135	170	163

- y) For the following data given below, fit a second degree trend curve. (6)

year	2010	2011	2012	2013	2014
value	5	6	8	7	12

z) Calculate Bowley's measure of skewness: (7)

Age( in years)	10-15	15-20	20-25	25-30	30-35
No.of students	6	8	16	15	5

Q.No4 Answer the following: (16)

a) With which component of time series would you mainly associate the following? (3)

- i) Increase in literacy rate.
- ii) A festival sale in departmental store.
- iii) Flood in Kerala.

b) Calculate quartile deviation (Q.D) for the following data: (6)

Length of life (in hours)	500-700	700-900	900-1100	1100-1300	1300-1500
No. of bulbs	5	15	22	10	8

c) Compute trend by the method of semi-average for the following data and represent in graph: (7)

year	1993	1994	1995	1996	1997	1998	1999	2000
Production (in tons)	51	53	56	55	58	62	61	62

OR

Q.No IV Answer the following: (16)

x) Define time series. Write 2 objectives of time series. (3)

y) Calculate mean deviation (M.D) from median for the following data: (6)

Class interval	20-50	50-80	80-110	110-140
frequency	90	68	46	20

z) Calculate 3 yearly moving average for the following data and represent trend value on the graph: (7)

year	2010	2011	2012	2013	2014	2015
Earning (in crores)	13	14	16	17	19	20

Q.No5 Answer the following: (16)

a) The following data gives the daily wages of 20 workers (in Rs).

106, 75, 115, 82, 125, 94, 68, 111, 61, 102, 93, 139, 77, 124, 99, 118, 74, 115, 136, 88.

Prepare a statistical table by taking class interval 60-80, 80-100, 100-120, 120-140. (3)

b) Find missing frequency from the following data if median is 23.75. (6)

Marks	10-15	15-20	20-25	25-30	30-35	35-40
No. of students	5	—	20	10	8	7

c) Calculate Real income for the following: (7)

year	2010	2011	2012	2013	2014	2015	2016
Income	15450	18340	24250	32000	38630	46050	54145
Index number	100	118	122	132	138	145	152

OR

Q.No V Answer the following:

(16)

x) The following table shows the time spent by people in watching television programs during 6 months:

(3)

Time (in hours)	10-20	20-30	30-40	40-50	50-60
No. of people	6	26	30	18	16

By using cumulative frequency table, find

i) number of people spending more than 30 hours.

ii) number of people spending more than 20 hours.

y) Calculate Harmonic mean for the following data:

(6)

Class interval	4-8	8-12	12-16	16-20
frequency	5	8	10	7

Also find Geometric Mean(G.M) of 152 and 68.

z) Splice the following index number series.

(7)

Series A	100	115	135	150	-----	-----
Series B	-----	-----	-----	100	120	128

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END  
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**SYBCOM SEMESTER III END EXAMINATION, OCTOBER- 2018**  
**BUSINESS FINANCE – I (CBCS)**

**Duration: 2 Hours**  
**Date: 20/10/2018**

**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. Objectives of financial planning.
- b. Sources of fixed Capital
- c. Types of Financial Plan
- d. Limitations of financial planning
- e. Effects of overcapitalization on employees
- f. Fluctuating working capital

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

- a. Seasonal working capital
- b. Principals of Business Finance
- c. Three factors determining fixed capital requirement.
- d. Advantages of fixed capital
- e. Trading on Equity
- f. Effects of under capitalization on shareholders.

**Q.3) A) Discuss meaning and nature of Business Finance in detail. (12 marks)**

**OR**

**B) Discuss essential features of a good financial plan in detail. (12 marks)**

**Q.4) A) Explain definition of working capital along with factors influencing the working Capital requirement. (12 marks)**

**OR**

**B) Discuss circular flow of working capital and sources of working capital in detail. (12 marks)**

**Q. 5) A) Explain meaning and advantages of cost theory of capitalization along With an example. (12 marks)**

**OR**

**B) Explain meaning and advantages of earnings theory of capitalization along With an example. (12 marks)**

**Q.6) A) Discuss "No finance, No Business". (12 marks)**

**OR**

**B) "Under Capitalization is a lesser evil as compared to over capitalization." (12 marks)**

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**S.Y.B.COM SEMESTER III EXAMINATION, OCTOBER 2018  
TRAINING AND DEVELOPMENT (CBCS)**

**Duration: 2 hrs  
Date:01/11/2018**

**Max Marks: 80**

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**Instructions:** (i) Answer the Q.No.1 and Q. No.2, in not less than 100 words  
(ii) Answer the Q.No.3 and Q.No.6 in not less than 400 words.  
(iii) This paper contains six questions and total number of page is one.

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**Q.1 Answer ANY FOUR of the following questions: (4X4=16 Marks)**

1. Write a short note on Training.
2. Elaborate on the concept of learning.
3. Write the difference between Training and Development. ( Four Points)
4. What are the requirements for developing a training material?
5. What is training need assessment?
6. What is curriculum need?

**Q.2 Answer ANY FOUR of the following questions: (4X4=16 Marks)**

1. What do you mean by On the Job and Off the Job training methods?
2. Write a short note on Sensitivity Training.
3. Explain the need for framing a systematic training program.
4. Write a short note on Training Evaluation.
5. Explain the need for training evaluation.
6. Explain the criteria for Training Evaluation.

**Q.3 A. Explain the principles of successful learning in detail. (12 Marks)**

**OR**

**B. Illustrate the concept of learning curve with the help of suitable diagram. (12 Marks)**

**Q.4 A. Explain various factors involved in identification of training and development needs (12 Marks)**

**OR**

**B. Explain the following training assessment methods with advantages and disadvantages**

**1) Survey questionnaire 2) Group recommendation 3) other sources of information (12 Marks)**

**Q.5 A. Elaborate the steps involved while designing an effective employee training program. (12 Marks)**

**OR**

**B. Explain any six On the Job training methods used by employers for the training of executives.**

**(12 Marks)**

**Q.6 A. Explain the reason for Training Evaluation in detail. (12Marks)**

**OR**

**B. Explain the various steps involved in Training Evaluation.**

**(12 Marks)**

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**S.Y.B.COM SEMESTER III END EXAMINATION, OCTOBER 2018**

**RETAIL MANAGEMENT (CBCS)**

**Duration: 2 hrs**  
**Date: 03/11/2018**

**Max Marks: 80**

Instructions: (i) Answer the Q.No.1 and Q. No.2, in not less than 100 words  
(ii) Answer the Q.No.3 and Q.No.6 in not less than 400 words.  
(iii) This paper contains six questions and total number of page is one.

**Q1. Answer ANY FOUR from following questions: (4X4=16 Marks)**

1. Write a short note on Retailing.
2. Elaborate on the role of retailer.
3. Explain the concept of Multi-channel retailing.
4. What is a retail chain?
5. Write a short note on lease department.
6. Explain the concept of consumer cooperative store.

**Q2. Answer ANY FOUR from following questions: (4X4=16 Marks)**

1. Explain the concept of store design.
2. Write a short note on visual merchandising.
3. What is a Grid layout
4. Isolated Store as type of store location
5. Write a short note on Planned Business District
6. Advantages of Free standing location.

**Q3. A. Explain the concept of retail life cycle in detail with the help of suitable diagram. (12 Marks)**

OR

**B. Elaborate on the factors responsible for growth of retailing in India. (12 Marks)**

**Q4. A. Discuss the various retail formats on the basis of ownership. (12 Marks)**

OR

**B. What is non-store retailing? and also explain different types of non-store retailing. (12 Marks)**

**Q5. A. Discuss factors affecting Retail Store Location. (12 Marks)**

OR

**B. Explain all types of store location in detail. (12marks)**

**Q6. A. Explain the component of interior and exterior store design in detail (12 Marks)**

OR

**B. What is meant by shop lifting? Discuss the methods of detecting and preventing shop lifting? (12 Marks)**



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SYBCOM SEMESTER III END EXAMINATION, OCTOBER 2018  
ECONOMICS OF RESOURCES (CBCS)

Duration: 2 hrs

Date: 01.11.2018

Max Marks: 80

- 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.

Q1) A. Answer any four of the following. (4x4=16)

1. What is economic efficiency?
2. What is market failure?
3. Write a note on sustainable development.
4. What is human made resources?
5. What are social cost & benefits? Explain its features.
6. Distinguish between renewable & non-renewable resources?

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

1. What is energy security?
2. Explain in short effects of water scarcity.
3. What is water pricing? Explain its importance.
4. What is life expectancy rate?
5. Why education is called merit good?
6. Write a note on health insurance.

Q3. A) Explain the trade-off between conventional economic output and environmental quality. (12 marks)

OR

B) Explain the market based approach to solve the environmental problems. (12 marks)

Q4. A) What is a resource? Discuss its classification. (12marks)

OR

B) Explain the linkages between economic development & resource use. (12 marks)

Q5. A) Discuss why water is called a very important resource. (12 marks)

OR

B) Discuss the energy crisis in India. (12 marks)

Q6 A) State and explain the determinants of health. (12 marks)

OR

B) Explain the linkages between education & economic growth & development. (12 marks)

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- INSTRUCTIONS:** - 1. All questions are compulsory however internal choice is available.  
2. Answers sub-questions of Q. No.1 and Q.No. 2 each in not more than 100 words.  
3. Answer Q.No.3 to Q.No.6 each in not more than 400 words.  
4. Figures to the right indicate maximum marks to the questions/sub questions

**Q1) Answer the Following (Any Four) (4X4=16)**

- Explain the concept of Induced Entrepreneur.
- Features of Intrepeneur (Any Four).
- Skills of Entrepreneur (Any Four).
- Write a short note on Sociopreneur.
- Explain in brief the evolution of Entrepreneurship in India.
- Write a short note on SWOT analysis.

**Q2) Answer the Following (Any Four) (4X4=16)**

- What is Techno Economic Analysis?
- Explain the meaning of Financial Analysis.
- Explain the concept of Social Cost Benefit Analysis.
- Explain process need as a factor of Purposeful Innovation.
- Startup Incubators.
- Atal Incubation Centres.

**Q.3 A) Explain the role of Entrepreneurs in the economic development of a country. (12 Marks)**

**OR**

**Q.3 B) Explain any six functions of entrepreneurship. (12 Marks)**

**Q.4 A) Explain the steps involved in identification of business opportunities. (12 Marks)**

**OR**

**Q.4 B) What is Marketing Research? Explain the various techniques of marketing Research. (12 Marks)**

**Q.5 A) What is project Report? Explain briefly its contents. (12 Marks)**

**OR**

**Q.5 B) What is project Appraisal? Explain the various types of analysis to be carried out by an entrepreneur in Project Appraisal. (12 Marks)**

**Q.6 A) State and Explain the principles of purposeful innovation suggested by Peter F. Drucker. (12 Marks)**

**OR**

**Q.6 B) What are Incubation Centres? Highlight the role of Incubation Centers in assisting the upcoming entrepreneurs. (12 Marks)**

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**S.Y.B.COM SEMESTER III EXAMINATION, OCTOBER 2018**

**Venture Planning (CBCS)**

**Duration: 2 hrs**  
**Date: 27/10/2018**

**Max Marks: 80**

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**Instructions:** (i) Answer the Q.No.1 and Q. No.2, in not less than 100 words  
(ii) Answer the Q.No.3 and Q.No.6 in not less than 400 words.  
(iii) This paper contains six questions and total number of page is one.

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**Q.1 Answer ANY FOUR of the following questions: (4X4=16 Marks)**

1. What is franchise?
2. Explain how a franchise works.
3. Elaborate on the advantage of acquiring ongoing business
4. Explain the concept of sole proprietor.
5. What is a company?
6. Explain the concept of limited liability partnership.

**Q.2 Answer ANY FOUR of the following questions: (4X4=16 Marks)**

1. What is a business plan?
2. Explain the benefit of a business plan.
3. What is executive summary in business plan.
4. Write a short note on Venture Capital.
5. Highlight in brief Criteria for evaluating New Venture Proposals.
6. Write a Short Note on SFC.

**Q.3 A. explain the sources of innovative ideas for starting a new venture.**

**(12 Marks)**

**OR**

**B. Elaborate on the role of creative thinking in starting new venture.**

**(12 Marks)**

**Q.4 A. Write a short note on following:**

- 1) Patent                      2) copy right                      3) trade mark

**(12 Marks)**

**OR**

**B. Explain the procedure for obtaining patent for your process.**

**(12 Marks)**

**Q.5 A. Explain different types of Angel Investors.**

**(12 Marks)**

**OR**

**B. Elaborate alternate sources of financing for Indian Entrepreneurs.**

**(12 Marks)**

**Q.6 A. Elaborate on the pitfalls to avoid in business plan.**

**(12Marks)**

**OR**

**B. Explain in details the elements of business plan.**

**(12 Marks)**

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**SYBCOM SEMESTER III END EXAMINATION, OCTOBER/NOVEMBER 2018**  
**FUNDAMENTALS OF COST ACCOUNTING**

Duration: 2 hrs

Max Marks: 80

Date: 23/10/2018

- Instructions:
1. Question No. 1 is compulsory.
  2. Answer **any three** questions from Question No. 2 to Question No. 6
  3. Working notes should form part of your answer.
  4. Figures to the right indicate maximum marks to the questions/sub questions.

**Q.1.** A product passes through three processes A, B and C after which it is transferred to finished stock. The following information is supplied for the month of March: (20 marks)

Particulars	Process A (Rs.)	Process B (Rs.)	Process C (Rs.)	Finished Stock (Rs.)
Opening stock	1,000	1,200	800	3,000
Direct materials	2,000	2,100	3,000	-----
Direct wages	1,500	1,500	1,600	-----
Production overheads	1,400	600	4,000	-----
Closing stock	500	600	400	1,500
Profit % on transfer price	25%	25%	25%	-----
Inter process profit for opening stock	-----	200	200	1,100

Stocks in processes are valued at prime cost and finished stock has been valued at the price at which it was received from Process C. Sales during the period were valued at Rs. 40,000.

You are required to:

- a) Prepare Process Accounts showing profit element.
- b) Compute stock valuation for balance sheet.

**Q.2. A.** XYZ manufacturing company submits to you the following details about the various expenses incurred by it during the year ended 31<sup>st</sup> March 2018: (10 marks)

Particulars	Amount (Rs.)
Cost of material consumed	25,000
Advertising	1,000
Depreciation on plant and machinery	1,500
Factory salaries	6,000
Legal expenses	300
Supervisor's salary	5,500
Factory rates and insurance	1,000
Carriage outwards	1,500
Direct labour	20,000
Bad debts	300
Office rent	2,700
Office salary	10,000
Interest on loan	4,000
Sales	89,000

Prepare a Cost Sheet showing different elements of cost for the year ended 31<sup>st</sup> March 2018.

**Q.2. B.** Explain the meaning and accounting treatment of Scrap. (5 marks)

**Q.2. C.** Explain the meaning of different types of overheads in a Cost Sheet. (5 marks)

**Q.3.** The following balances were extracted on 31<sup>st</sup> December 2017 from the books of Rima Constructions Ltd.: **(20 marks)**

Particulars	Amount (Rs.)
Capital Account	3,51,800
Cash from contractee	12,80,000
Creditors	81,200
Land and building	74,000
Machinery	52,000
Materials	6,00,00
Direct wages	8,70,000
Machinery sent to site	1,60,000
Accrued wages	6,000

The contract began on 1<sup>st</sup> January 2017. The contract was for Rs. 24,00,000 and work certified was Rs.16,00,000. The work uncertified is Rs. 16,000. On 31<sup>st</sup> December 2017, machinery costing Rs. 42,000 was returned to store and material on site were valued at Rs. 27,000. Charge 12.5% depreciation on machinery.

Prepare Contract Account showing profit if any and also the particulars relating to the contract in the Balance Sheet as on 31<sup>st</sup> December 2017.

**Q.4.** The following information for the year ending 31<sup>st</sup> March 2018 is taken from the books of Saket Company which manufactures bicycles: **(20 marks)**

Particulars	Amount (Rs.)
Direct wages	2,25,000
Factory Overheads	3,00,000
Office Rent	90,000
Material Consumed	3,75,000
General Expenses	75,000
Management Expenses	60,000
Advertisement	1,31,250
Salesman Commission	1,00,000
Showroom Expenses	40,000
Audit fees	10,000
Sales	15,00,000

During the year ending 31<sup>st</sup> March 2018, 15,000 bicycles were manufactured and sold.

For the year ending 31<sup>st</sup> March 2019 following estimates have been made:

- i) Production and sales units will be doubled.
- ii) Direct material cost per unit will rise by 20%.
- iii) Direct wages per unit will increase by 40%.
- iv) Factory overheads will increase by Rs. 2,70,000 in total.
- v) Total management expenses will rise by 45,000.
- vi) Total general expenses will rise by 45,000.
- vii) Salesman commission will increase by Rs. 2,00,000 in total.
- viii) Advertisement in total will rise by Rs. 1,93,750.
- ix) Selling price per unit would rise by 10%.

You are required to prepare:

- a) Cost Sheet for the year ended 31<sup>st</sup> March 2018 showing cost per unit and total cost
- b) Estimated cost sheet for the year ending 31<sup>st</sup> March 2019 showing cost per unit and total cost.

**Q.5. A.** The following figures show the cost of two processes of manufacture. The production from Process II is passed to finished stock account. **(15 marks)**

Particulars	Process I (Rs.)	Process II (Rs.)
Direct materials	2,000	3,020
Direct wages	3,500	4,226
Production overheads	1,500	2,000
Normal loss	10%	5%
Output in units	920	870

1,000 units are introduced at a cost of Rs. 5 per unit in Process I.

Prepare Process Accounts, Normal Loss Account, Abnormal Gain Account and Abnormal Loss Account.

**Q.5. B.** What do you mean by an Escalation Clause in a Contract? **(5 marks)**

**Q.6. Answer in brief the following questions:** **(4 x 5 = 20 marks)**

- Distinguish between Financial Accounting and Cost Accounting. (5 points)
- State the meaning and features of Contract Costing.
- Explain the advantages of Cost Accounting to the management of a company.
- Write a short note on Work Certified.