

SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S
COLLEGE OF COMMERCE, BORI, PONDA
SEMESTER END SUPPLEMENTARY EXAMINATION, MAY/JUNE 2019
CC- 12 FUNDAMENTALS OF INVESTMENT
S.Y.B.COM SEMESTER IV (CBCS)

Duration: 2 Hours

Total Marks: 80

- Instructions: 1) **All** questions are compulsory.
2) Answer question **1** and **2** in **not** more than **100** words.
3) Answer question **3** to **6** in **not** more than **400** words.
4) Figures to the **right** indicate **maximum** marks.

1. Write Short Notes on **any four** of the following. **(4×4=16)**

- a) Any four of Sources of financial Information
- b) Stock brokers
- c) ONICRA
- d) Methods of Calculating Intrinsic Value
- e) Swaps
- f) Objectives of SEBI

2. Write Short Notes on **any four** of the following. **(4×4=16)**

- a) Impact of Inflation on return
- b) Future Contract
- c) Disadvantages of Derivatives
- d) CARE
- e) Insider trading and its types
- f) Investment Decision Process

3. A) Discuss meaning of Investment and types of Investment. **(12)**

OR

B) Discuss meaning and advantages of Online and offline trading. **(12)**

4. A) Explain bond. Write all features of bonds. **(12)**

OR

B) What is Bond Market Index? Explain benefit of bond market Index. **(12)**

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5. A) Discuss meaning of portfolio and advantages of portfolio management. (12)

OR

B) Explain meaning of mutual funds and its limitations of investment. (12)

6. A) Discuss in detail function of SEBI. (12)

OR

B) Discuss top seven strategies which help to conduct super successful Investor Awareness Programme (IAP). (12)

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SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S
COLLEGE OF COMMERCE, BORI, PONDA – GOA
(Affiliated to Goa University)
SYBCOM SEMESTER IV SUPPLEMENTARY EXAMINATION, MAY 2019
CC 13 INCOME TAX

Duration: 2 Hours

Marks: 80

- Instructions:
1. Q. No. 1 is compulsory.
 2. Attempt **any three** from Q. No. 2 to Q. No. 6.
 3. **Each** question carries **20 marks**.
 4. Mention working notes required **whenever necessary**

Q. 1. Answer the following:

(4 x 5 = 20)

- a) Mr. Bernard comes to India for the first time on May 10, 2016. During his stay in India, he stays in India up to October 15, 2017 on which he leaves India. Determine his residential status for the Assessment Year 2018-2019.
- b) Mrs. Bharati is a Government employee at Delhi. She receives basic salary of Rs. 25,000 per month, Dearness Allowance Rs. 18,750 p.m. and House Rent Allowance of Rs. 7,500 per month. She pays a rent of Rs. 5,000 per month. Determine the amount of House Rent Allowance exempt from tax for the A. Y. 2018-19.
- c) Mr. Prabhat provides the following information pertaining to his asset 'Plant & Machinery' for the year ended 31.03.2018:
 - i. W.D.V of Plant & Machinery on 01.04.2017 Rs. 1,00,000
 - ii. Purchase of Plant & Machinery on 01.05.2017 for Rs. 60,000
 - iii. Sale of old plant on 25.09.2017 for Rs. 17,250The admissible rate of depreciation for Plant & Machinery is 15%. Compute the depreciation allowable on Plant & Machinery for the A. Y. 2018-19.
- d) Compute the amount of deduction u/s 80C for Mr. Niraj for the A. Y. 2018-19.

Own Life insurance premium paid Rs. 35,000
Spouse's Life insurance premium paid Rs. 25,000
Contribution to Recognized Provident Funds Rs. 20,000
Contribution to Public Provident Fund Rs. 80,000

Q. 2. Mr. Kumar (32 years) who is an employee of a Government Firm at Panaji, Goa, furnishes the following particulars of his income:

- i. Basic Salary Rs. 3,60,000
- ii. Dearness Allowance Rs. 60,000
- iii. Bonus Rs. 1,00,000
- iv. Employer's contribution to RPF Account Rs. 50,000
- v. Entertainment Allowance Rs. 600 p.m.
- vi. Children Education Allowance @ Rs. 300 p.m. per child for 2 children.
- vii. His investments and expenses during the year were:
 - a. Payment of LIC premium on own life Rs. 3,600 and on life of his wife Rs. 2,500
 - b. Donation to Zilla Saksharta Samiti Rs. 6,000
 - c. Mediciam insurance premium on his father (55 years) Rs. 25,000

Compute Mr. Kumar's taxable income and tax liability for the Assessment Year 2018-19.

(20)

Q. 3. From the following Profit and Loss Account of Ms. Netra determine her business income for Assessment Year 2018-19:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Salaries (including to herself Rs. 24,000)	84,000	By Gross Profit	3,40,000
To Office Expenses	20,500	Gift received from father	13,000
To Reserve for Bad Debts	12,000		
To Bad Debts	10,600		
To Rent (50% for Residence)	30,000		
To Advertisement	14,500		
To Income Tax	6,000		
To Discounts	8,000		
To Loss on sale of Furniture	1,250		
To Depreciation	4,000		
To Net Profit	1,62,150		
	3,53,000		3,53,000

Additional information:

- a) The Depreciation allowable as per Income Tax rules on the assets is Rs. 6,000.

(20)

Q. 4. Answer any four out of the following in relation to Income Tax Act: (4 x 5 = 20)

- Write a short note on apportionment of income between spouses under Portuguese Civil Code u/s 5A.
- State any five expenses that are allowed while calculating income from business.
- Explain Exemption of Leave Travel Concession u/s 10(5).
- Discuss deductions available under Income from Salaries u/s 16.
- Name any five deductions available to an assessee under Chapter VI A.

Q. 5. Answer any four out of the following in relation to Income Tax Act: (4 x 5 = 20)

- Define Salary u/s 17(1).
- Explain the tax treatment for House Rent Allowance (HRA).
- State any five expenses not deductible from Profits or Gains from Business/Profession.
- Name five heads of income under Income Tax Act.
- Explain the deduction u/s 80E in respect of Interest on Higher Education Loan.

Q. 6. Answer any four out of the following in relation to Income Tax Act: (4 x 5 = 20)

- State any five expenses that are deductible while calculating income from business.
- Define Person u/s 2(31).
- State any five special allowances available for a salaried individual u/s 10(14).
- Explain the deduction u/s 80D in respect of Medical Insurance Premium.
- State the income tax rates for different income slabs for Senior Citizens.

SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S COLLEGE OF COMMERCE,
BORI, PONDA GOA
(AFFILIATED TO GOA UNIVERSITY)
S.Y.B.COM SEMESTER END EXAMINATION (NEW COURSE) REPEAT OCTOBER 2019
SUBJECT- Accounting for Service Organization (CBCS)

DURATION- 2 Hrs.

Max Marks:-80

- Instructions: 1. Question no.1 is **compulsory**
2. Answer **any three** questions from the remaining questions
3. Figures to the right indicate full marks
4. Use of Non-scientific Calculator are allowed

Q1)

The following figures have been obtained from Sagar Bank limited for the year ending 31-3-2018

(20 Marks)

Particular	Amount
Interest and Discount earned	3800
Commission and Exchange	195
Interest Paid	2000
Salaries and Wages	210
Rent and Taxes	70
Postage and Telegram	61
Profit on sale of Investment	240
Loss on Sale of Investment	38
Rent received	62
Depreciation	31
Stationary	60
Auditors fees	08
Directors fees	35

Additional Information

- The Profit and Loss A/c had balance of Rs.1000 on 1st April 2017
- The provision of tax is made @ 35%.
- A dividend @ 10% is proposed also provided for dividend tax @ 17% of the amount proposed to be distributed.

Prepare profit and loss account with all necessary schedules of Sagar bank limited for the year ending 31-3-2018.

Q2)

From the following information prepare Balance sheet with all necessary schedules of Dhan Bank Limited as on 31-03-2018.

(20 Marks)

Particular	Dr. Amt.	Cr. Amt.
Share Capital (100000 Shares of Rs.10 Each)		100
Statutory Reserve		200
Net profit Before appropriation		150
Profit and loss A/c.		400
Fixed Deposit A/c		300
Saving bank Deposit		400
Current A/c	20	250
Bills Payable		0.10
Cash Credit	800	

Borrowing from Other banks		100
Cash in hand	80.10	
Cash with RBI	30	
Cash with Other bank	150	
Money at call	200	
Gold	20	
Government Securities	100	
Premises	150	
Furniture	150	
Term loan	200	

Additional Information

1. Bills for collection Rs.60.18
2. Acceptance and endorsement Rs.20

Q3)

A) From the following Balances of Asian General Insurance company Ltd. As on 31-03-2018, Prepare Marian Revenue account and profit and loss account with respective schedules:

(20 Marks)

Particular	Amount	Particular	Amount
Bad debts	5000	Depreciation	35000
Directors fees	5000	Interest and dividend received	14000
Auditors fees	1200	Miscellaneous receipts	5300
Share transfer fees	800	Profit on sale of land	60000
Bad debts recovered	1200	Marian Premium less re-insurance	1080000
Marian Fund (1 st April 2017)	820000	Management Expenses	400000
Claims Outstanding	380000	Commission on reinsurance ceded	60000
Commission Paid	108000		

Q4) 'P' fire insurance limited gives you the following information. Prepare Revenue Account and profit and loss account for the fire insurance business for the year ended 31.03.2018

(20 Marks)

Particular	Amount	Particular	amount
Claim admitted but not paid (on 31.03.2018)	220000	Premium received less reinsurance	1245000
Commission Paid	210000	Reserve for unexpired risks on 1.04.2017	470000
Commission on reinsurance received	52000	Additional reserve on 1.04.2017	95000
Share Transfer fees	18000	Claims outstanding on 1.04.2017	102000
Management Expenses	312000	Dividend on Share capital	70000
Bed Debts	11000	Premium outstanding on 1.04.2017	140000
Claims Paid	90000	Premium Outstanding on 31.03.2018	150000
Profit and loss Appropriation	39000		

The company maintains 50% of the net premium towards Reserve for Unexpired risks, and 10% of the net premium as an additional Reserve.

- 5) The following figures are from the books of Tanvi fire Insurance Ltd. As at the end of their financial year ended 31st March 2018:

(20 Marks)

Particular	Amount	Particular	Amount
Fire Fund	620000	Share Capital	600000
General Reserve	300000	Additional Reserve	220000
Investments	2000000	Profit and Loss Account	50000
Premiums	1801022	Re-insurance Premiums	75017
Claims Paid	401877	Claims recovered from Re insurers	14079
Commission on Reinsurance Ceded	32011	Rents	45000
Commission on Direct Business	199777	Income from Investments	100000
Commission on Reinsurance Accepted	40100	Share Transfer Fees	2000
Outstanding Premiums	14865	Loans(Dr.)	400000
Claims intimated but not paid(1.04.2017)	40000	Sundry Creditors	15000
Expenses of Management	287965	Agent Balances(Dr.)	180000
Audit fees	12000	Cash In hand	20155
Directors fees	12000	Cash in Bank	101487
Rates and Taxes	3869		

From the above you are required to prepare the necessary financial statements considering the following

1. Income tax to be Provided Rs.250000
2. Transfer to General reserve Rs.100000
3. Proposed Dividend at 12%
4. Claims intimated but not paid as on 31.3.2018 Rs.60800

6)

Following is the trial balance of Honda Hotel as on 31-3-2018. You are required to prepare Trading and profit and loss account for the year ended 31-3-2018 and balance sheet as on the date.

(20 Marks)

Particular	Dr. Amt.	Cr. Amt.
Capital		400000
Cash at bank	80000	
Apartments		250000
Meals and Refreshment		290000
Provision and other purchases	220000	
Bank interest		10000
Miscellaneous receipts		30000
Discount Earned		6000
Sundry Suppliers		24000
Stock	20000	
Kitchen Equipment's	80000	
Printing and Stationary	10000	
Postage and Telegrams	9000	
Wages and Salaries	100000	
Fuel	19000	
Repairs and Renewals	5000	
Restaurant Furniture	45000	
Advertising	10000	
Utensils	30000	
Sundry Customers	40000	
Drawings	30000	

Claims intimated but not paid(1.04.2017)	40000	Sundry Creditors	15000
Expenses of Management	287965	Agent Balances(Dr.)	180000
Audit fees	12000	Cash In hand	20155
Directors fees	12000	Cash in Bank	101487
Rates and Taxes	3869		

From the above you are required to prepare the necessary financial statements considering the following

1. Income tax to be Provided Rs.250000
2. Transfer to General reserve Rs.100000 -
3. Proposed Dividend at 12%
4. Claims intimated but not paid as on 31.3.2018 Rs.60800

SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S
COLLEGE OF COMMERCE, BORI, PONDA
SEMESTER END SUPPLEMENTARY EXAMINATION, MAY/JUNE 2019
SEC- 2 COMPANIES ACT AND IPR LAWS
S.Y.B.COM SEMESTER IV (CBCS)

Duration: 2 Hours

Total Marks: 60

- Instructions:
- 1) All questions are compulsory.
 - 2) Answer question 1 and 2 in **not** more than **100** words.
 - 3) Answer question 3 to 5 in **not** more than **400** words.
 - 4) Figures to the **right** indicate **maximum** marks.

1. Write Short Notes on **any three** of the following. (4×3=12)

- a) Define Memorandum of Association.
- b) Write short note on Doctrine of Constructive notice.
- c) Write short note on Dormant Company.
- d) Write short note on Deceptively Similar Trade Mark.
- e) Explain meaning of Design.

2. Write Short Notes on **any three** of the following. (4×3=12)

- a) Write short note on Auditors Report.
- b) Write short note on Insider Trading.
- c) Write short note on Books of Accounts.
- d) Write short note on Postal Ballot.
- e) Write short note on e-voting.

3. A) What is the procedure for registration of Design? (12)

OR

B) Explain the meaning of Patent. What are the remedies in case of violation of a Patent? (12)

4. A) What are the characteristics of Company? (12)

OR

B) What is Lifting of Corporate Veil ? (12)

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5. A) What are the disqualifications of a Director?

OR

B) What are the duties of Director?

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SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S COLLEGE OF COMMERCE

Bori, Ponda – Goa

(Affiliated to Goa University)

S.Y.B.COM SEMESTER IV SUPPLEMENTARY EXAMINATION, MAY/JUNE 2019

Collective Bargaining and Negotiation skills (CBCS)

Duration: 2 hrs
Date: 07/06/2018

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. Elaborate on the concept of Collective Bargaining.
2. Explain the behavioural Theory of labour Negotiation
3. Comment on the disadvantages of Collective Bargaining.
4. Elaborate on Hicks analysis of wage setting under collective bargaining
5. Explain the objectives of Collective Bargaining
6. Explain the different levels of Bargaining.

Q2. Answer any four from following questions: (4X4=16 Marks)

1. Explain in brief any three elements that are important and likely to affect the ultimate outcome of the negotiation
2. Write short note on negotiation integrative agreement.
3. State the key to successful integrative bargaining .
4. What is Grievance management?
5. What is impasses resolution?
6. What is coalition Bargaining?

Q3. A. Explain in detail the critical issues face in the collective bargaining. (12 marks)

OR

B. Elaborate on the features of collective bargaining. (12 marks)

Q4. A. Explain the pre requisites for successful collective bargaining. (12 marks)

OR

B. Elaborate on the difficulties in the bargaining process and administration of agreements.

(12 marks)

Q5. A. "In order to achieve a desirable outcome, it may be useful to follow a structured approach to negotiation" In view of the same discuss the various stages involved in negotiation process

(12 marks)

OR

B.state and explain the top ten effective negotiation skills required by the parties involved in negotiation process

(12 marks)

Q6. A. How can the grievances be removed? (12marks)

OR

B. Explain the approaches and phases in Collective bargaining process. (12marks)

- y) Calculate Spearman's rank correlation for the following data. (6)
- | | | | | | | |
|---------|----|----|----|----|----|----|
| Judge A | 49 | 30 | 53 | 74 | 35 | 81 |
| Judge B | 64 | 59 | 67 | 50 | 55 | 62 |

- z) i) Given the following probability distribution. Find K and also find $E(x^2)$ (4)

X	5	8	9	11
P(x)	0.4	K	0.15	0.15

- ii) If, $b_{xy} = 0.77$, $\sigma_y = 3$, $\sigma_x = 2.9$ Find $\text{cov}(x,y)$, and b_{yx}

Q.No 3 Answer the following:

- a) Define quota sampling and purposive sampling (3)

- b) Consider the following data: (6)

$\bar{x} = 52$, $\bar{y} = 112$, $\sigma_x = 7$, $\sigma_y = 12$ and $r = 0.3$. Find the regression equations. i) Y on X when $X=38$

ii) X on Y when $Y=98$

- c) i) A company producing bulbs having mean life of population of bulbs is 1200hrs with standard deviation 125hrs. A sample of 100 bulbs having mean life 1050hrs. Test whether the difference between population and sample mean is significant. (Use 5% level of significance) (4)

ii) In a sample survey of 1000 housewives in a city, 45% preferred a particular brand pressure cooker. Find 99% confidence limits for all housewives in the city preferring a brand of pressure cooker. (3)

OR

Q.No III Answer the following:

- x) Write any three steps of organising sample survey. (3)

- y) Find the missing value for the following data: (6)

X	12	16	?	18	10
Y	16	15	20	11	18

- z) i) A random sample of size 256 has sample proportion 0.7. Can we say that it is drawn from a population with proportion 0.8 at 1% level of significance (4)

ii) A sample of 25 typical round trips of a truck of transport showed a mean time of 52hrs with standard deviation of 4hrs find the confidence limit within which the mean time required for the truck for the round trip lies almost certainly. (3)

Q.No 4 Answer the following:

- a) Write any 3 properties of binominal distribution. (16)

- b) For the following data estimate demand when supply = 20 and supply when demand = 30 (3)

Demand	12	13	14	8
Supply	23	25	27	16

- c) i) Define extrapolation . Write one example. (3)
 ii) Construct backward difference table for the following.

X	1	3	5	7
y	35	39	46	50

OR

Q.No IV Answer the following: (16)

x) State any 3 properties of normal distribution. (3)

y) Given the following regression equations :
 $3x + 2y = 26$; $6x + y = 31$ Find (6)

i) \bar{x} , \bar{y} ii) b_{xy} , b_{yx} iii) r

z) By using Binomial interpolation method find the missing value of following table. (7)

X	0	1	2	3	4
y	1	-----	9	-----	81

Q.No 5 Answer the following: (16)

a) Differentiate type I and type II error. (3)

b) The IQ score of 250 applicants for admission to a coaching class are normally distributed with mean 125 and standard deviation 10 find the number of applicant whose IQ score is (6)

- i) More than 135
 ii) Less than 105

(given the standard normal variate area between $z=0$ and $z=2$ is 0.4772
 And area between $z=0$ and $z=1$ is 0.3413)

c) The premium filled by certain age is given below. Find the premium at the age of 22 by using Newton-Gregory forward method.

age	20	25	30	35
Premium (in '000)	13	16	20	32

OR

Q.NO. V Answer the following: (16)

x) Define level of significance. (3)

y) The income distributed of a group of 1000 person per day was found to be normal with mean Rs.750 and standard deviation Rs.100 find the number of person whose income is (6)

- i) Less than Rs.750 ii) Lies between Rs.550 and Rs.850

(given the standard normal variate area between $z=0$ and $z=2$ is 0.4772
 and area between $z=0$ and $z=1$ is 0.3413)

z) Find the value of $f(5)$ by using Langrange's method.

X	1	2	3
f(x)	3	12	35

SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S
COLLEGE OF COMMERCE, BORI, PONDA
SEMESTER END SUPPLEMENTARY EXAMINATION, MAY/JUNE 2019
GE - 5 E COMMERCE AND E ACCOUNTING
S.Y.B.COM SEMESTER IV (CBCS)

Duration: 1 hr. 30min

Total Marks: 40

- Instructions: 1) Question No.1 is **compulsory**.
2) Answer any **three** from Q.No.2 to Q.No.6
3) Figures to the **right** indicate **maximum** marks.

1. Define E commerce and discuss various categories related to it. **(10)**
2. Explain different forms of digital and online advertising . **(10)**
3. Explain in detail components of E SCM. **(10)**
4. Discuss credit card payment process along with meaning of electronic payment system. **(10)**
5. State and explain growth drivers of M- Commerce. **(10)**
6. Explain features of E marketing. **(10)**

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SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S
COLLEGE OF COMMERCE, BORI, PONDA
SEMESTER END SUPPLEMENTARY EXAMINATION, MAY/JUNE 2019
GE – 7 INDIAN ECONOMY
S.Y.B.COM SEMESTER IV (CBCS)

Duration: 2 Hours

Total Marks: 80

- Instructions: 1) **All** questions are compulsory.
2) Answer question **1** and **2** in **not** more than **100** words.
3) Answer question **3** to **6** in **not** more than **400** words.
4) Figures to the **right** indicate **maximum** marks.

1. Answer **any four** of the following. (4×4=16)

- a) Write a note on underdeveloped country.
- b) Explain the concept economic development.
- c) Write a note on the sex composition of population in India.
- d) Comment on income distribution in India.
- e) Explain the concept economic growth.
- f) Write a note on demographic dividend.

2. Answer **any four** of the following. (4×4=16)

- a) What is Globalization?
- b) Comment on FDI in India.
- c) What is privatization?
- d) Role played by banking sector in India.
- e) What is Balance of Payment?
- f) Four defects of agriculture marketing in India.

3. A) Explain Human Development Index in detailed. (12)

OR

B) Explain the features of Developed country. (12)

4. A) Explain the features of Indian Economy. (12)

OR

B) Discuss India's population Demographics. (12)

P.T.O.....

5. A) Discuss the reasons for failure of Economic Planning in India. (12)

OR

B) Discuss different policies for Agriculture and Rural Development in India. (12)

6. A) Explain the role played by Industrial sector in India. (12)

OR

B) Discuss the weaknesses of Agriculture sector in India. (12)

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OR

SWAMI VIVEKANAND VIDYAPRASARAK MANDAL'S
COLLEGE OF COMMERCE, BORI, PONDA
SEMESTER END EXAMINATION, (REPEAT) OCTOBER 2019
GE 6 SALESMANSHIP AND SALES MANAGEMENT
S.Y.B.COMSEMESTERIV (CBCS)

Duration: 2 Hours

Total Marks: 80

- Instructions: 1) **All** questions are compulsory.
2) Answer question **1** and **2** in **not more than 100** words.
3) Answer question **3** to **6** in **not more than 400** words.
4) Figures to the **right** indicate **maximum** marks.

1. Write Short Notes on **any four** of the following. (4×4=16)
- Elements of Sales management.
 - Sales forecasting.
 - Explain the process of SMBO.
 - Prospecting
 - Techniques of personal Selling (Any Four)
 - Value added selling
2. Write Short Notes on **any four** of the following. (4×4=16)
- Sales Organization
 - Functional organization
 - Sales budget
 - Sales Reporting System
 - Selection Process
 - Sales meeting

3. A) what is Salesmanship? Explain the importance of Salesmanship. (12)

OR

B) Explain the steps involved in Process of Selling? (12)

PTO

4. A) What is Sales Control? Explain in Detail the process of Sales Control. (12)

OR

B) Explain the various types of Sales Forecasting. (12)

5.A) Explain the various types of Sales organization Structure. (12)

OR

B) Explain various Functions and role of Sales Manager. (12)

6. A) what is Sales Incentives? Explain various Monetary and Non-monetary Incentives given to the Salesman. (12)

OR

B) Explain various Methods to evaluate the Sales Performance. (12)