$\textbf{F.Y. B.COM.} \ \textbf{SEMESTER} - \textbf{I} \ (\textbf{REGULAR} \ \& \ \textbf{REPEAT} \ ) \ \textbf{CBCS} \ \textbf{PATTERN} \ \ \textbf{SEMESTER} \ \textbf{END}$ **EXAMINATION** 

### **OCTOBER/NOVEMBER 2019**

Subject: (CC 1) General Management
Date:21/10/2019 at 02.00 p.m. to 04.00 p.m. Duration: 2 Hours
Max. Marks: 80 fffffffffffffffffffffffffffffffffff
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available.
2.) Figure to the right indicates full mark.
Q.1) Answer Any Four from the following.  (4x4= 16)  a) Contingency Approach to management.
<ul><li>b) Functions of financial Management.</li><li>c) Administration V/S Management</li></ul>
d) Strategic / Basic decisions
e) Guidelines for Effective Decision Making.
f) Group Decision making.
Q.2) Answer Any Four from the following (4x4=16)
a) Conflict Resolution
b) Organizational factors effecting resistance to change.
<ul><li>c) Features of managing change.</li><li>d) Logistic Management.</li></ul>
e) Importance of Green management.
f) Types of Stress.
Q.3) a) What is "Management"? Explain importance of Management. (12) OR
b) Distinguish between Japanese and American style of Management. (12)
Q.4) a) What is Rationality decision making? Discuss their merits and demerits. (12)
OR
b) State and explain the difficulties in effective decision making. (12)
Q.5) a) What is meant by the term "Conflict"? Explain features of organizational conflict.  (12)  OR
b) State and explain steps involved in managing change. (12)
Q.6) a) Explain the measures taken for managing stress. (12) OR
b) Explain meaning and features of supply chain management. (12)
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F.Y. B.COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

## OCTOBER/NOVEMBER 2019 Subject: (CC 2) Financial Accounting

Date:23/10/2019 at 02.00 p.m. to 04.00 p.m. Duration: 2 Hours

Max. Marks: 80

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INSTRUCTIONS: 1.) Q. No. 1 is compulsory

2) Answer any 3 questions from Q. No. 2 to Q. No. 6.

3.) Figures to the right indicate full marks.

Q.1) The Balance sheet of Texman Ltd. as on 31<sup>st</sup> December 2018 was as follows. (20Marks)

Liabilities	Rs	Assets	Rs
Equity share of Rs 10 each	90000	Fixed Assets	132000
		Stock	22000
		Debtors	15000
6% redeemable preference share of Ra 100 each fully paid	50000	Investment	36000
Capital reserve	5000	Bank	20000
Securities premium	10000		
General reserve	20000		
Profit and loss	30000		
Creditors	20000		
	225000		225000

The preference shares were due for repayment on 31<sup>st</sup> January 2019 and the company decided to redeem them at a premium of 5%. For the purpose of redemption, the company made a fresh issue of 1000 new equity shares of Rs 10 each at Rs 12 per share. These shares were fully subscribed and all cash was collected. The company also sold 75% of the investments for Rs 26000. The redemption was duly made on 31<sup>st</sup> January 2019. Pass journal entries to record the transactions and prepare the balance sheet of the company after redemption of preference shares.

**Q.2**) From the following information prepare Trading and Profit & loss account for the year ended 31<sup>st</sup> March 2019 and a balance sheet as on that date. **(20 Marks)** 

Particulars	31/3/2018	31/3/2019
Stock	41600	31200
Bills receivable	20200	?
Fixed Assets	57200	57200
Bills payable	10400	?
Debtors	20800	?
Cash	5200	23400
Creditors	20800	?

Cash transactions during the year 2018 – 2019.

Particulars	Rs
Wages	52000
Drawings	5200
Received from debtors	145600
Bills receivable encashed	52000
Payment to creditors	78000
Bills payable paid	62400
Sundry expenses	2600
Cash sales	20800

Non – cash transactions during the year 2018-19

Particular	Rs
Discount allowed	5200
Discount received	7800
Credit purchases	156000
Credit sales	213200
Bills receivable drawn	57200
Bills payable accepted	72800

### Additional Information:

- 1) Wages outstanding for the year Rs 5200.
- 2) Provide 10% depreciation on fixed assets.
- 3) Provide 5% provision for doubtful debts.
- 4) Prepaid insurance of Rs 520.

- Q.3) a) What are the factors causing depreciation of an asset?
  b) Machinery is purchased by B Ltd. on 1<sup>st</sup> January 2014 for (15 Marks)
- Rs 50000. The machinery is to be replaced at the end of the 5<sup>th</sup> year for which purpose a sinking fund is raised. It is expected that investments will fetch interest at the rate of 5% p.a.. Sinking fund tables show that 0.180975 invested each year will produce Rs 1 at the end of 5 years at 5% p.a. B Ltd. closes its books on 31<sup>st</sup> December every year. At the end of the 5<sup>th</sup> year, securities realized @ 15% profitPrepare machinery A/c, sinking fund A/c and sinking fund investment A/C for all 5 years.
- Q.4) A limited company issued a prospectus inviting applications for 30000 shares of Rs 10 each at a premium of Rs 2 per share. The amount was payable as follows. (20 Marks)

On application -- Rs 2

On allotment -- Rs 5 (including premium)

On first call -- Rs 3 On final call -- Rs 2

Applications were duly received and shares were allotted. All the calls are made and money received except a shareholders, who held 900 shares who failed to pay both the calls. The shares were forfeited after the final call. The forfeited shares were re issued at Rs 9 per share and credited as fully paid. Pass the necessary journal entries.

- Q.5) A) State the conditions which are required to be satisfied by a company for the purpose Buy-back of shares. (5 Marks)
- B) Following is the Balance sheet of Danny Ltd as on 31<sup>st</sup> March 2018. **(15 Marks)**

Particulars	Amount (Rs)
A Equity and liabilities	
1.) Shareholders funds	
1.) Share capital	
300000 shares of Rs 10 each	3000000
2.) Reserves & surplus	
General reserve	
	100000
Security premium reserve	
	5000
2.) Non-current liabilities	
long term borrowings	
10% debentures	1400000
3.) Current liabilities	
Trade payable	1560000

Total	6065000
B Assets	
1.) Non current assets	
Land & building	630000
Plant & Machinery	2350000
Furniture & fittings	350000
2.) Current Assets	
Current investment	370000
Inventories	1200000
Accounts receivable	590000
Cash at bank balance	575000
Total	6065000

On 1<sup>st</sup> April 2018, the shareholders of the company have approved the scheme of buy-back of equity shares as under

- (1) 15% of the equity shares would be brought back at Rs 11 per share.
- (2) Issue 39000 12% preference shares of Rs 10 each at par.
- (3) Utilise the balance is general reserve and securities premium account for buy- back of shares. Pass the journal entries to record the above transactions and prepare the balance sheet of the company immediately after the buyback of shares.
- **Q.6**) Write short note on the following (Any 4)
- (5x4=20 Marks)
  - a) Book building process.
  - b) Free reserve.
  - c) Insurance policy method.
  - d) Sources for redemption of preference shares.
  - e) Pro-rate allotment of shares.
  - f) Limitations of single entry system.

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F.Y. B.COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

## OCTOBER/NOVEMBER 2019 Subject: (CC 3) Micro Economics

Date: 25/10/2019 Max. Marks: 80	at 02.00 p.m. to 04.00 p.m.	Duration: 2	Hours		
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	<ol> <li>Answer Any two from th</li> <li>Figure to the right indicate</li> </ol>		n below.		
<ul><li>i) Explain la</li><li>ii) Write not</li><li>iii) Explain</li><li>iv) Write not</li><li>v) What is f</li></ul>	four of the following aw of demand.  te on perfect competition.  any four sources of monopoly  te on vertical integration.  irst degree price discrimination  producer surplus?	-			
<ul><li>i) Explain co</li><li>ii) What is a</li><li>iii) Explain</li><li>iv) Give any</li><li>v) Briefly ex</li></ul>	four of the following question oncept of isoquant. In economic region of productionstant returns to scale. If y four features of monopolistic explain kinked demand curve to the on price leadership.	tion.	=16)		
_	n detail Income elasticity of d <b>OR</b>		(12)		
B) Explain p	rice consumption curve with	the help of diagr	am. (12)		
Q.4) A) Write not	te on Economies of scale. <b>OR</b>	(12	2)		
B) State and	l explain various cost of produ	uction and their	measurement. (12)		
<b>Q.5</b> ) A) Explain l of diagran	` '	n perfect compet	ition with the help		
B) Explain 1 (12)	<b>OR</b> long run equilibrium of mono	poly firm with tl	ne help of diagram.		
Q.6) A) Explain the	heory of prisoner's dilemma. <b>OR</b>		(12)		
B) Discuss i market. (12)	in detail dominant firm price	leadership mode	l of oligopoly		
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F.Y. B. COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

## OCTOBER/NOVEMBER 2019 Subject:(GE 1) Banking I

	Subjects (GE 1) Building 1
Date	31/10/2019 at 02.00 p.m.
	00 p.m. Duration: 2 Hours Max. Marks: 80
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availa	UCTIONS: 1.) All questions are compulsory, however internal choice is
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	2.) Figure to the right indicate full marks.
Q.1)	Write short notes on any four of the following: (4x4 = 16)  a) Agency and miscellaneous functions of a bank. b) Evaluation of Banking. c) Principles of leading & credit management. d) Objectives behind Bank Nationalisation. e) Flexi – deposit f) Unit banking
Q.2)	Write short notes on any four of the following  a) NRE Account  b) Bills purchase & Discounted  c) Cheque Book and Pass Book  d) Pricing of Retail Banking products  e) Demand Draft  f) Principles of CRM
Q.3)	Explain Universal and Mixed Banking as systems of banking. (12)  OR
	b) With the help of diagram explain the structure of Banking in India. (12)
Q.4)	Elaborate on Demand deposits and Term deposits. (12)  OR
	b) Write a note on: $(4x3=12)$
	a) Project Finance
	b) Loan syndication
	c) Bridge loan
	OR
<b>Q.5</b> )	) Briefly explain the requirement to be known by the customer while
openi	g an account (12)
	OR
	b) Explain the types of individual customers of a bank and termination of their account (12)
Q.6) (12)	a) What is CRM? Explain its objectives and importance towards banking.

by Retail Banks.

offered

OR

b) Elaborate on the objectives of Retail Banking and the various products

**(12)** 

F.Y. B. COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

### OCTOBER/NOVEMBER 2019 Subject: (GE 1) Computer Application

Date: 31/10/2019 at 02.00 p.m. to 04.00 p.m. Duration: 2 Hours

Max. Marks: 65

INSTRUCTIONS: -1) Attempt all questions, internal choice is available.

2) Figures to the right indicate maximum marks.

### Q.1) Answer the following questions (Any Three).

(3x2=6)

- a) What is the base in Decimal number system?
- b) How many bits are used to represent IP address of a computer?
- c) What is handout?
- d) Mention software that processes image data.

### Q.2) Answer the following questions (Any Three).

(3x2=6)

- a) Define spreadsheet.
- b) Give example of data storage device.
- c) Mention the service models of cloud computing
- d) Give example of text type data

### Q.3) Answer the following questions (Any Four).

(4X4=16)

- a) Write a note on number system.
- b) Discuss about various part of the computer system.
- c) Explain various categories of software.
- d) Explain the importance of spelling checker and autocorrect feature of word processing.
  - e) Explain the various formatting features available in word processing.

### Q.4) Answer the following question (Any Four).

(4X4=16)

- a) What is the role of Information Technology in education sector?
- b) Write a note on operating system.
- c) Explain formula and function with respect to spreadsheet.
- d) What is the purpose of presentation software?
- e) Discuss various charts / graphs available in spreadsheet.

#### Q.5) Answer the following question (Any Four).

(4X4=16)

- a) What is IOT (Internet Of Things)?
- b) Explain the characteristics of cloud computing.
- c) Mention various business applications in mobile computing.
- d) Write a note on World Wide Web (WWW).
- e) Write a note on virtual and augmented reality.

F.Y. B. COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

## OCTOBER/NOVEMBER 2019 Subject: (GE 1) Marketing Management

	e: 31/10/2019 at 02.00 p.m. to 04.00 p.m. Duration: 2 Hours
FFFFF	Marks: 80 EFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFF
	2.) Figure to the right indicate full marks.
Q.1)	Write short note on Any four of the following. (4x4=16)  i) Product of decision.  ii) Concept of branding.  iii) Essentials of good packaging.  iv) Geographical pricing policies.  v) Factors influencing pricing.  vi) Skimming pricing policy.
Q.2)	Write short note on <u>Any Four</u> of the following. (4x4=16) i) Public relation tools. ii) Limitations of Advertising. iii) Objectives of Advertising. iv) Distribution channel policy. v) Channel of distribution. vi) Physical distribution.
Q.3)	Explain the concept of product life cycle with proper diagram. (12)  OR
<b>Q.3</b> )	What is the importance of marketing. (12)
Q.4)	Explain the importance of pricing. (12)  OR
Q.4)	What are the major pricing methods. (12)
Q.5)	What is personal selling. Explain the steps in personal selling. (12) OR
Q.5)	Explain the importance of sales promotion. (12)
Q.6)	What are the types of channel of distribution. (12) OR
Q.6)	Explain the elements of physical distribution. (12)
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F.Y. B.COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

### **OCTOBER/NOVEMBER 2019**

### **Subject: (GE 1) Co-operative Management and Accounting**

Date: 31/10/2019 at 02.00 p.m. to 04.00 p.m. Duration: 2 Hours

Max. Marks: 80

INSTRUCTIONS: 1.) Answer Any two from the questions given below.

2.) Figure to the right indicates full marks.

**Q.1**) Answer the following questions.

(4x4 = 16)

- i) Explain any four objectives of Cooperation.
- ii) Write short note on housing Cooperative societies.
- iii) Write short note on emergence of cooperative movement in India.
- iv) What are the problems faced by dairy cooperatives in India. (any four points)
  - v) Explain any four values of cooperation.
  - vi) Explain any four features of Transport service cooperative society.
- Q.2) Answer any four of the following questions. (4x4 = 16)
  - i) Write a short note on management of cooperatives in Japan.
  - ii) Explain any four features of cooperative accounting.
- iii) Explain any four objectives of National Cooperative Development Corporation.
  - iv) Explain the Audit procedure followed by Cooperative societies.
  - v) What are the rights & liabilities of the members as per the Goa State Cooperative Society Act 2003.
  - vi) Write short note on appointment of auditors.
- Q.3) a) What is Cooperation? Explain its principles in detail. (12)

#### OR

- b) Bring out the difference between Cooperative society and sole prietorship. (12)
- Q.4) a) Explain the meaning and features of Cooperative banks. (12)

#### OR

- b) What are consumer Cooperative societies? Explain features in detail. (12)
- Q.5) a) Explain in detail the features of Cooperative management. (12)

#### OR

- b) Explain in detail about 'Multi State Cooperative Societies Act, 2002' with special reference to 'Registration.' (12)
- Q.6) a) Which are the statutory books of accounts maintained by the Cooperative Societies? (12)

#### OR

b) From the following details of Ekta consumer Co. Society you are requested to prepare Trading and profit & Loss A/C, profit & loss appropriation A/c for the year ended 31<sup>st</sup> March 2018 and a balance sheet as on that date, from the Trial balance for the year ended 31<sup>st</sup> March 2018 & adjustment given below.

Particulars	Dr.	Cr.
Share Capital		75000
Calls in arrears	10000	
Reserve fund		8000
Opening Stock	5000	
Education fund		6000
Development fund		5000
Commission	6500	
Furniture & Fixture	25000	
Salaries	30000	
Sundry Creditors		13000
Sundry debtors	14000	
Rent & rates	8000	
Stationary expenses	1000	
Dividend paid	5000	
Audit fees	3500	
P&F appropriation A/C		35000
Admission fees		2000
Purchases	70000	
Carriage charges	18000	
Investment	35000	
Sales		182000
Cash at bank	40000	
Cash in hand	10000	
	326000	326000

### Adjustment:

- Outstanding salaries payable as on 31<sup>st</sup> March 2018 was Rs 2000
   Directors recommended 12% dividend to its shareholders.
- 3) Rs 1000 to be transfer to development fund.
- 4) Depreciate furniture and fixture at 5%.
- 5) Closing stock was Rs 50000.

F.Y. B. COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

### **OCTOBER/NOVEMBER 2019**

### **Subject: (GE 1) Principles and Practices of Accounting**

Date: 31/10/2019 at 02.00 p.m. to 04.00 p.m. Duration: 2 Hours

Max. Marks: 80

INSTRUCTIONS: 1.) Question no 1 is compulsory.

2.) Answer any 3 questions from Q.No.2 to Q. No. 6.

*3) Figure to the right indicates full marks.* 

### **Q.1**) Answer the following

### (4X5=20 Marks)

- a) A company entered in to a agreement to sell its immovable property to another company for 35 lakhs. The property was shown in the balance sheet at Rs 7 lakhs. The agreement to sell concluded on 15<sup>th</sup> February 2015 and sale deed was registered on 30<sup>th</sup> April 2015. The financial statement for the year 2014-2015 were approved by the board on 12<sup>th</sup> May 2015. State with reason, how this transaction should be dealt with in the financial statement for the year ended 31<sup>st</sup> March 2015.
- b) In the following case state with reason, whether present obligation exist or not at the end of financial year 31<sup>st</sup> March 2018. Credit sales was made to customers in year 2017- 2018. However from its previous experience, the enterprise estimates that it shall not be able to collect 5% of the sales revenue.
- c) From the following information find out the net social benefits of the employee.

Leave encashment	 Rs. 1,00,000
Training and development facilities	 Rs. 7,500
Recreational facilities	 Rs. 12,000
Employee lay-off	 Rs. 75,000
Concessional housing	 Rs. 55,000
Medical facilities	 Rs. 5,000

d) From the following information restate the amount of sales in terms of 2015 indices

Year	Sale	Average price index
2013	10,00,000	80
2014	12,00,000	100
2015	13,80,000	120

The price index at the end of 2015 is 130.

### Q2.) Answer the following questions. (4x5=20Marks)

- a) Explain the significance of accounting.
- b) Explain the following qualitative characteristic of financial statements.
  - (i) Reliability (ii) Comparability
- c) From the following details compute the value of human resources of an employee group

with an average age of 58 years.

(i) Average annual earning of an employee till retirement age -- Rs 20000

- (ii) Age of retirement -- 60 years
- (iii) Cost of capital -- 10%
- (iv) No of employees in the group -10
- (v) Present value of annuity of Rs 1 for 2 years @ 10% 1.736.

d) Cost of finished goods per Kg. is as under

Particulars	Rs. Per Kg.
Material cost	125
Direct labour cost	20
Direct variable production overheads	10

Fixed production overheads for the year for a normal capacity of 100000 Kg. of production is Rs 10 lakhs. At the year end there were 2000 Kg. of finished goods in stock. Net realizable value of finished goods in Rs 140 per Kg. Find the value of Inventory.

Q.3) Answer the following questions

(4X5=20 Marks)

- a) Write a short note on IFRS.
- b) Explain the following elements of financial statements
  - (i) Assets
- (ii) Liabilities
- c) The company has spent Rs 45 lakhs for publicity and research expenses on one of its new consumer product, which was marketed in the accounting year 2017-2018, but proved to be a failure. State how the matter would be dealt in the accounts of V Ltd. for the year ended 31st March 2018.
- d) From the following information calculate Net social benefits to the community.

Environment improvement ---- Rs 7500

Municipal taxes ---- Rs 10000

Creation of new job opportunity ---- Rs 15000

Increase in cost of living ---- Rs 13150

Generation of business ---- Rs 5500

**Q.4**) Answer the following questions.

(4x5=20 Marks)

- a) Explain the following elements of financial statement.
  - (i) Income
- (ii) equity
- b) Write a short note on accounting code of conduct.
- c) Discuss the advantages of environmental accounting.
- d) Define and explain events occurring after balance sheet date.
- **Q.5**) Write a short note on the following

(4X5=20 Marks)

- a) Contingent liabilities.
- b) History of accounting thoughts.
- c) Historical cost approach for valuation of human resources.
- d) Qualitative characteristics of financial statement Understandability and Relevance.
- **Q.6**) Answer the following

(2X10 = 20 Marks)

- a) Explain in details the accounting principles.
- b) Explain the different measurement bases employed to measure the elements in financial ZANTYE BROTHERS EDUCATIONAL FOUNDATION'S

NARAYAN ZANTYE COLLEGE OF COMMERCE BICHOLIM – GOA

### F.Y. B.COM. SEMESTER – I (REGULAR & REPEAT ) CBCS PATTERN SEMESTER END EXAMINATION

## OCTOBER/NOVEMBER 2019 Subject: (AECC 2) Environmental Studies 1

Subject: (AECC 2) Environmental Studies I				
Marks: 40	at 02.00 p.m. to 03.30 p.m.			
INSTRUCTIONS: 1.) available.	All questions are compulso	ry however internal cl	hoice is	
	) Figure to the right indicate	e full marks.		
Q.1) Write short no Marks)	tes on any Five of the follow	ing	(5X2=10	
<ul><li>i) Solar Energ</li><li>ii) Decompose</li><li>iii) WWF</li><li>iv) Eutrophica</li></ul>	ers			
<ul><li>v) Biosphere I</li><li>vi) Zoological</li><li>vii) Pyramid o</li></ul>	Parks			
i) Descr ii) Writ B) Answer the	ONE of the following ribe the 10 different Biogeog OR e a short note on 'Droughts of e following question ribe in detail the "In-direct va	raphic zones of India. of Floods" (5 Marks)		
Q.3) A) Answer any	y one of the following rt note on Aquatic ecosystem <b>OR</b>	(5 Marks)		
B) Answer the	case study of "Mining in Go e following question importance of Environmenta	(5 Mai		
	one of the following is the effect of modern agric <b>OR</b>	(5 Marks) culture on our environment	nent?	
B) Answer the	e a short note on advantages e following question (5 Mar ain briefly the different types	rks)		
Energy.				
	!!!!THE END !!!!!!!!!!!!!		11111	