FR. AGNEL COLLEGE OF ARTS AND COMMERCE, PILAR - GOA.

F.Y.B.Com 2nd Terminal Examination, March / April 2010

PRINCIPLES OF MANAGEMENT - II

Duration: 2 hours Marks: 80

Instructions:	
1. All questions carry equal marks.	
2. Attempt ANY FOUR Questions from Q1 to Q6.	
3. Figures to the right indicate marks.	
Q. 1. Answer any four of the following:	(4x4)
i. Directions function of Management.	(787)
ii. What is motivation? Justify its need.	
iii. What is decoding?	
iv. Autocratic style of leadership.	
v. Explain the advantages of high employee morale.	
A Land and the state of the sta	
Q. 2. Answer any four of the following:	(4x4)
1. What is Verbal Communication.	(121)
2. What are the advantages of written communication.	
3. What is Theory Y by Mc Gregor's?	
4. Distinguish between training and development.	
5. What are the objectives of Man Power Planning?	
Q. 3. A) Explain the process of control in Business Organisation. OR	(12)
B) Explain the sources of Recruitment.	(12)
In Table 11 P. March 12	(12)
Q.4. A) Selection starts after Recruitment. Explain the various steps involved in the selection process.	(12)
OR	
B) Define Motivation? Explain Herzberg's Two Factor Theory of motivation?	(12)
Q.5. A) What is direction? Explains its Principles.	(12)
OR	
B) Suggest measures to overcome the barrier to communication.	(12)
Q. 6. A) Explain the situational approach to leadership.	(12)
OR	M 1128
B) Explain the Managerial Grid with the help of a diagram.	(12)

FR AGNEL COLLEGE OF ARTS & COMMERCE Pilar Goa- 403203

FY BA/ B.COM Examination – April, 2010

IInd Semester

Environmental Education



Total marks - 40

- What is Water pollution? State its causes and effects.
 OR
 What is Noise Pollution and State its causes and effects.
- 2. Examine the causes of Global Warming and suggest remedies to prevent it.

OR 12

Write an essay on the Environmental Laws in India which helps to conserve environment.

3. Answer briefly on (any four)

4x4=16

- a. Sources of Solid Waste
- b. Types of Disasters.
- c. Methods of Rain Water Harvesting
- d. Effective Waste Management based on 7R's.
- e. Causes of Air Pollution

r.Y.B.Com./F.Y.B.A.

Second Semester Examination, April 2010 INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY Duration: 2 Hours Total Marks: 80 Instructions: All Questions are compulsory, however internal choice is available. i) ii) Answer sub-questions in Question. 1 and Question.2 in not more than 100 words (iii) Answer questions Question. 3 to Question. 6 each in not more than 400 words. Figures to the right indicate marks to the question/ sub-question. iv) V) Paper carries maximum of 80 marks. Q.1. Answer any four of the following: 16 Explain the Token Ring access method and give its advantages. ii. What is a computer network? Explain the need for a computer network. iii. Explain the following terms: (a) FTP (b) Telnet (c) Chat Explain the network topologies star and bus with diagrams. iv. V. Explain Vector Graphics. vi. Write a short note on animation and morphing. Q.2. Answer any four of the following: 16 What is e-commerce? What are the advantages and disadvantages of e-commerce? Explain Computer Based Training and Distance Learning. Explain copyright infringement and plagiarism. iv. What is C2C e-commerce? Explain in detail. V. Write a short note on software piracy. vi. Write a short note on hacking. Q.3. A. Explain Client/Server networks and Peer-to-Peer networks with the help of 12 diagrams. Differentiate between Local Area Network and Wide Area Network. Q.3. B. Explain in brief the history of Internet. Write short notes on the following 12 (i) TCP/IP (ii) Web browser (iii) HTML Q.4. A. What is Multimedia? Discuss the applications of multimedia in Education, 12 Entertainment and Marketing. Q.4. B. What is sound processing? Write short notes on the following: 12 (i) Digitized Sound (ii) Synthesized Sound What are the advantages of draw programs over paint programs? Q.5. A. Explain how B2B and B2C e-commerce is conducted. 12

Discuss electronic cash as a payment scheme in e-commerce. Explain in

Discuss the affects of usage of computers for long hours on health. Write a

Discuss the application of IT in Banking and Railways. Write a note on

brief public-key cryptography and digital signatures.

note on computer virus and its types.

computer crimes.

12

12

12

Q.5. B.

Q.6. A.

Q.6. B.

F.Y.B.Com Second Semester April 2010

MATHEMATICAL TECHNIQUES

Duration: 2 hours

Marks: 80

Instructions:.

- 1. All questions are compulsory, however internal choice is available.
- Figures to the right indicate marks to the question subquestion.
- 3. Paper carries maximum 80 marks.
- Q.1. Answer any four of the following.

- (a) G=(2,3) is the centroid of triangle ABC, where A=(a, 5), B=(1,b), C=(4,6). Find a and b.
- (b) If A=(2,-3), B=(5,6) and P divides seg AB internally in the ratio 2:1. Find the co-ordinates of P.
- (c) Find 'x' if f(x + 1) = f(x + 2) where $f(x) = x^2 + 1$
- (d) Evaluate lim
- (e) Find the range of f if f(x) = 3 2x, $2 \le x \le 8$
- (f) If $y = (3x^2 + 5)(2x 1)$ find dy
- Answer any four of the following

- (a) If $z = x^2 + y^2$ find $\partial^2 z$
- (b) If $u = x^2y$, prove that $\frac{\partial^2 u}{\partial x^2} = 2y$
- (c) Find \underline{dy} if $y = (5x^3 + 6x^2 + 11x + 7)^{11}$
- (d) Find dy, $\frac{d^2y}{dx}$ if $y = 3^x$
- (e) Evaluate $\int (1 + \underline{2} + e^x) dx$
- (f) What is the effective rate of interest if the nominal rate is 5% p.a. compounded quaterly? (given 1.0125) = 1.049)
- Answer the following

(12)

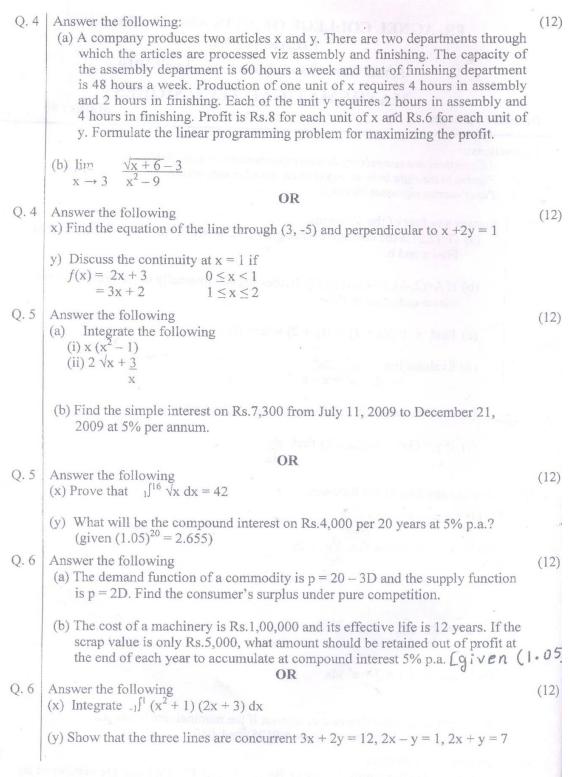
- (a) Prove that the points A = (4,3), B = (7, -1) and C = (9,3) are the vertices of an isosceles triangle.
- (b) If $y = \log (\log x)$, prove that dy = 1dx x log x

OR

Answer the following 0.3

(12)

- x. A line makes equal intercepts or the co-ordinate axes and passes through (2,4). Find its equation.
- y. Find dy if $y = x^2 + 1$



Fr. Agnel College of Arts and Commerce, Pilar - Goa F.Y.B.Com

Second Semester Examination, April 2010 ENGLISH

Total Marks: Duration: 2 Hours 80

Instructi	ons:	
i)	All Questions are compulsory , however internal choice is available. Figures to the right indicate marks to the question/ sub-question.	
ii)	Paper carries maximum of 80 marks.	
iii)	rapel carries maximum of 60 mass.	
Q.1.	GRAMMAR	15
A	Change the following sentences into Indirect Speech.	2
	 "Can you start doing this?" she said to him. Arun said, "She is a beautiful girl". 	
В	Rewrite the passage in two sentences, using appropriate Relative Pronouns 1. Those are the boys. They have been given medals. They liked the medals. The medals were bought from Delhi.	2
С	Insert appropriate Articles. 1. What pity, I had to wait for so long. 2. The horse is faithful animal.	2
	 I have elder brother. Mary got best dress. 	2
D	Punctuate the following sentence. 1. they went to brazil last june	2
E.	Make sentences to bring out the meaning of the following words 1. Solace 2. Juncture 3. Engross	3
F	Fill in the blanks with either 'for' or 'since' 1. I have been thinking yesterday. I really don't know what a good solution to this problem could be childhood, I have been good at solving problems, however, this situation has confused me a long time it is a grave situation, I am very	2
	meticulous.	2
G	Fill in the blanks with appropriate prepositions 1. The driver jumped the car.	2
Name &	Sign of Paper Setter:	
NT 0	Sign of H.O.D./ Subject	

	 I am tired walking. He broke the jar a hundred pieces. The Steam Engine was invented James Watt.
П	Read the following extracts from the prescribed speeches and answer the given questions with reference to it.
	"When that the poor have cried, Caesar hath wept: ambition should be made o sterner stuff."
	 Whose words are these? (1 mark) What is the occasion? (1 mark) What is the relationship of the speaker and the one who lies in the coffin? (1 mark)
	4. Describe the attitude of the crowd during this speech. (2 marks)
	B. "The light has gone out, I said and yet I was wrong. For the light that shone in this country was no ordinary light".
	 Who is the speaker? (1 mark) What is the occasion? (1 mark) Why is somebody referred to as light? (2 marks) What did the speaker wish to convey to the people of India? (1 mark)
Ш	Answer any three of the following questions in not more than 100 words. 1. Give the reasons for the American Civil War? 2. How does Pasteur inspire the young scientists through his speech? 3. What are the main qualities of Mark Antony's speech?. 4. Explain the four steps given by W. Safire, to save the English language and the written word? 5. What are Nehru's expectations from the people of India after Gandhiji's death?
TXI	White a Calcal attents the callege principal graphesting the sylver onto you've
IV.	Write a Sales Letter to the college principal, marketing the cyber café you've just opened.
IV	OR Write a Letter to the Editor of your local daily complaining about the frequent power cuts in your locality.
V	Prepare a half page print advertisement of a cell phone.
VI	A. Reduce the following passage to one third of its length.
	Slums need clearing and some clearance needs heroes to take it in hand. But one cannot set one's hand to clearing a slum without a risk of they polluted by its filth. The slum of politics is a moral slum and the pollution that threatens to infect a worker in this slum is moral pollution. For this reason, many sensitive, pure and noble spirits have shrunk from taking part in
	& Sign of Paper Setter: & Sign of H.O.D./ Subject

Expert:____

politics and this repugnance natural though, it is has created a vicious circle. For politics cannot be redeemed unless the noblest spirits devote themselves to this unattractive task. The task of redeeming politics becomes evermore urgent as man's command of material power increases, and since politics is the field in which power is applied the most brutally to the conduct of human relations. In the atomic age, more than ever before, there is a need for saints to plunge into the mire of politics at their spiritual peril. Gandhi, did plunge in up to the neck, and came through spiritually unscathed.

.V Read the following passage and answer questions

5. Give the passage a suitable title.

Expert:

12

Globalization is a term which has invoked extensive academic debate over its impact and credibility, giving rise to a number of perspectives harbored by their respective scholars. Globalization is a concept that encapsulates the growth of connections between people on a planetary scale. It involves the reduction of barriers to trans-world contacts. Through it, people become more able- physically, culturally, etc. With an increase in international communication, comes an increase in cultural sharing. Cultures all over the planet reflect influences of neighboring cultures and other international trading partners. These and many other factors work in creating a global village.

village.
1. According to the author, increase in international communication has resulted in
a. Globalization
b. extensive academic debate
c. an increase in cultural sharing
d. cheap methods of communication
2. According to the passage, has given birth to a global village?
 a. The extensive academic debate over the impact of globalization. b. The influence of other cultures and other international trading partners on individual culture c. increase in communication d. increase in trade barriers
2 Thomas is an artistic and a state of the s
3. There is an extensive academic debate over
a. the impact and credibility of globalizationb. whether globalization will last for a long time.
c. the impact of other cultures
d. increase in trade barriers.
4. Make a sentence to bring out the meaning of the word "CREDIBILITY" (2 mks)

Fr. Agnel College of Arts and Commerce Pilar – Goa

F.Y.B.COM 'A'

II Semester Examination, April 2010

COST ACCOUNTING

Duration: 2 Hours

Total Marks: 80

Instructions: 1) Q.NO.1 is compulsory.

2) Answer any three questions from the remaining.

3) Figures to the right indicate marks.

Q1.. The following particulars have been extracted from the accounts of the Janata motor manufacturing company, for the year ended 31st December, 2009

* eg.001 (V)	Rs.
Opening stock of raw materials	1,00,000
Purchases of raw materials	24,00,000
Carriage on raw materials	1,20,000
Direct wages for manufacturing	14,00,000
Works overhead expenses	3,92,000
Establishment and general charges	2,98,340
Closing stock of raw materials	1,50,000

Work out what price the company should quote for a motor, which will require an expenditure of Rs. 11,000 in raw materials and Rs 8,000 in wages, so that it would yield a profit of 20% on selling price.

Works overheads are absorbed as a % of direct wages and establishment and general charges as a % of works cost.

Q2. A Processing industry has two production departments, A&B and two service departments X and Y. The following expenses

and charges are extracted from the books for the month of January 2009.

A PARTY OF THE PAR	Rs.
Depreciation	1,90,000
Rent & Rates	36,000
Insurance	15,200
Power	20,000
Canteen	10,800
Electricity	4,800

Additional information:

Particulars	A	В	X	Y
Floor space (Sq.ft)	5,000	4,000	1,000	2,000
Assets (Rs)	10,00,000	5,00,000	3,00,000	1,00,000
H.P.of machines	1,000	500	400	100
No. of workers	100	50	50 m way to a	25
Light points	50	30	20	20

Prepare a primary distribution summary. (20 marks)

Q3. From the following information relating to a machine calculate the machine hour rate for a day of 8 hours.

- 1. Purchase price of machine with no scrap value, Rs 90,000.
- 2. Installation and incidental charges incurred on the machine Rs 15,000.
- 3. Life of the machine is 10 years of 2,000 working hours in each year.

- 4. The machine consumes 10 units of electric power per hour @ Rs 1.10 per unit.
- 5. Oil expense @ Rs 8 per day of eight hours.
- 6. Consumable stores @ Rs 10 per day of eight hours
- 7. Two workers are engaged on the machine @ Rs 50 each for a day of eight hours. (20marks)

Q 4. The following information is available.

The second secon	Rs.
Opening stock: Raw materials	1,20,000
: Finished goods	2,40,000
Purchases of raw materials	7,20,000
Closing stock: Raw materials	1,80,000
: finished goods	60,000
Wages	3,00,000

- 1. Factory overhead is absorbed at 25% on prime cost and office overhead @ 60% of factory overhead.
- 2. Actual works expenses amounted to Rs 2, 52,000 and actual office expenses amounted to Rs 1, 83,000.
- 3. The selling price is fixed at a profit of 25% on cost price.

Prepare a reconciliation statement reconciling the profits shown by cost records and financial records. (20marks)

Q5. Write short notes on:

(20 marks)

- 1. Advantages of Cost sheet.
- 2. Abnormal losses & Gains.
- 3. % method of absorption of overheads.
- 4. Administration overheads.

Instructions:

- 1. Q. No. 1 is compulsory.
- 2. Answer any three questions from Q. No. 2 to Q. No. 6
- 3. All questions carry equal marks.
- 4. Working notes should form part of answers
- 5. Figures to the right indicate marks.
- Q.1. From the following Trial Balance of Shirpur Co-operative Purchase and Sales Society Ltd. as on 31st March 2009. Prepare Trading and Profit and Loss Account for the year ended 31st March 2009 and Balance sheet as on that dater after considering the adjustments given thereafter.

Trial Balance as on 31st March 2009

I Hai Dalai	ice as on 31	March 2009	
		Debit	Credit
		Rs.	Rs.
Share Capital			3,36,000
Reserve Fund			60,000
Creditors			40,000
Profit and Loss a/c 1.4.2008			1,76,000
Opening Stock		3,92,000	
Furniture and Equipments		1,24,000	
Container Deposit		32,000	
Salaries		3,00,000	
Sundry Debtors		60,000	
Commission		88,000	
Rent ar. Taxes		60,000	
Postage		8,000	
Travelling and Conveyance		18,000	
Printing and stationary		14,000	
Admission Fees		врамен	2,000
Purchases		63,40,000	morta
Coolie Charges, Freight and	Cartage	1,60,000	
Investments	Lifer Landens	2,40,000	
Sales de la		30th June 2009	76,20,000
Cash in hand		6,000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Development Fund		эм 000 шей	8,000
Bank Balance		4,00,000	5,000
		82,42,000	82,42,000
July control of the second of the second		Omg Tango OO	OM9 TM9 UU

Adjustments:

- i. Closing stock is valued at Rs.4,40,000.
- ii. Outstanding Rent Rs.4,000 and Commission payable Rs.20,000.
- iii. Rs.8,000 salary was paid as advance as on 31st March 2009.
- iv. Accrued Income on Investment Rs.20,000.
- v. Provide 10% depreciation on Furniture and Equipments.
- vi. Audit fees to be paid Rs.600.
- vii. Contribution to Education Fund Rs.170.
- Q.2. Dr. Kamat, a medical practitioner, commenced practice on 1st July (20) 2008. His Receipts and Payments for the year ended 30th June 2009 was as follows:

Receipts	Rs.	Payments	Rs.
To Cash balance	40,000	By Equipment	8,000
To visits	1,20,000	By Furniture	4,500
To Sundry receipts	5,000	By Salary to nurse	6,000
		By Drugs	5,000
		By Rent	3,600
		By Stationery	500

	By Electricity	100
	By Periodicals	400
	By Conveyance	2,100
	By Books	3,000
	By Drawings	35,000
	By balance c/d	
	Bank 90,000	
	Cash 6,800	96,800
1,65,000		1,65,000

a. 40% of conveyance was for private purpose.

b. Value of drugs on hand on 30.06.2009 was Rs.1300.

- An amount of Rs.21,000 was still to be received on account of visits.
- d. Depreciate furniture @10% Equipment @ 15% and Books @ 5%.
- e. Unpaid salaries at the end amounted to Rs.600.

Prepare his Receipts and Expenditure Account and Balance sheet relating to the above period (Ignore Income Tax)

Q. 3 Andre Ltd was incorporated on 1st July 2009 to take over a business as a going concern as from 1st March 2009. The profit and loss account drawn on 31st December 2009 was as under:

10,000	By Gross Profit b/d 91,000
5,000	
4,000	
1,600	
2,400	
2,100	
4,400	
1,000	
3,500	
2,500	
2,100	
4,000	yn eddau yn char
10,000	
38,400	
91,000	91,000 91,000
	5,000 4,000 1,600 2,400 2,100 4,400 1,000 3,500 2,500 2,100 4,000 10,000 38,400

- 1. Sales upto 30th June 2009 was Rs.12,00,000 out of total sales of Rs.28,00,000 during the ten months.
 - 2. Bad debts of Rs.1,000 were written off in June 2009.
 - 3. Rent has been paid only from 1st April 2009 at Rs.1,000 per month.
 - 4. The purchase consideration was agreed at Rs.2,00,000 for assets valued at Rs.1,95,000. In lieu of interest on purchase consideration, the vendors would get 75% of the profit earned prior to incorporation Ascertain the profits in the pre and post incorporation periods.

Q.4 The following is the trial balance presented by Mr. Fernandes, a (20) solicitor for the year ended 31.12.2009. You are asked to prepare Receipt and expenditure a/c for the year ended 31.12.2009 and the Balance Sheet as on that date.

	Particulars	Debit	Credit
		Rs.	Rs.
Drawings		12,000	
Capital			10,000
Provision for u	inrealized profits		18,000
Clients deposit	a/c saum of reliance		13,000
Profit Cost			60,000
Furniture		10,000	*
Salary		7,000	

Rent	4,000	1/28
Opening work in progress	3,000	15 -
Clients disbursement a/c	4,000	14 (
Office expenses	6,000	0
Clients control a/c for bills of cost delivered	15,000	14 3
Bank a/c (Client)	15,000	Just C
Bank a/c (Office)	13,000	130
Library	8,000	JANEA
Cash	4,000	
	1.01.000	1.01.000

Adjustments:

- a. Works not yet completed as on 31.12.2009 (work in progress) amounted to Rs.4,000.
- b. Client disbursement a/c should be Rs.5,000.
- c. Out of the balance of Client disbursement a/c a sum of Rs.800 has been paid and also credited to client Deposit a/c
- d. Depreciate Furniture @ 10% and Library @ 20% p.a.
- e. Provide 100% provision for unrealized profits.
- f. The bills of cost sent to client includes an amount of small disbursement debited to office expenses a/c.
- Q. From the following particulars relating to Navelim Gram Panchayat,
 prepare Receipts and Payment Account for the year ending 31st March 2009.

Particulars	Rs.
Cash in hand on 1st April 2008	1,50,000
Grant from State Government:	
For Chowkidars	1,50,000
For Other Employees	75,000
Grant from Central Government for specified purposes	1,15,000
Established Expenses	1,00,000
Expenses for Chowkidars	1,30,000
Expenses on Public Health	1,15,000
Street lighting	15,000
Expenses on Public Welfare	20,000
Receipt from Panchayat Samiti from Forest Resources	30,000
Receipts from Zilla Parishad for District Plan	30,000
Expenditure incurred on local sports	20,000
Expenses on Works given by Zilla Parishad for District	30,000
Plan	2 222
Newspapers subscription	3,000
Sale of old news papers	200
Entertainment	10,000
Miscellaneous Expenses	40,800
Bank Charges	400
Receipts from Taxes and Duties	46,000
Loan from Government of Goa	65,000
Receipts from Government of Goa Properties	7,000

Write short notes on:

- a. Profit Prior to Incorporation
- b. Mercantile System of Accounting.
- c. Types of Co-operative Societies.
- d. Sources of revenue of a municipality.

(20)

Instructions:

- 1. Question one is compulsory.
- 2. Attempt any three from Question Two to Question Six.
- 3. All Questions carry equal Marks.
- 4. Figures to the right indicate marks allotted.
- Q1. A, B and C are partners sharing profits and Losses equally. On the date of dissolution of their partnership, the assets and Liabilities of the firm were shown as below:

Liabilities	Amount	Assets	Amount
	Rs.		Rs.
Sundry creditors	11,000	Cash in hand	140
General Reserve	18,000	Investments	30,000
Bank Loan	33,000	Stock	1,28,300
Capital Accounts:		Debtors	45,400
A 80,000		Machinery	32,600
В 1,60,000		Furniture	4,120
C 130,000	3,70,000	Land and buildings	1,91,440
0.00,1	4,32,000		4,32,000

All Sundry creditors have to be paid away. A sum of Rs.2,400 has to be provided for expenses of realization and subject to this, all cash received should be immediately divided between the partners. The amounts were realized as follows:

	Rs.
First Realisation	32,260
Second Realisation	36,000
Third Realisation	2,12,000
Fourth Realisation	92,600
Expenses of Realisation amount	ted to Rs.2,000

Draw statements to show the distribution of cash to the partners under maximum Loss Method.

Q2. Zen Ltd. of Mumbai has a branch at Pune. The head office invoices goods to branch (20) at cost plus 1/3rd. The branch transfers all cash received to head office daily. All Branch expenses are paid from the head office.

From the following information prepare Branch Stock A/c, Branch Adjustment Account, Branch Debtors Accounts, Branch Petty Cash Accounts, in the Books of Zen Ltd.

De

	Rs.
Branch Stock (01.01.2009) at Invoice price	80,000
Branch Debtors (01.01.2009)	
Petty Cash (01.01.2009)	2,000
Cash Sales Sales Baseline Lawrence and the Bree en work	30,000
Discount allowed to Branch Debtors	4,000
Bad debts written off	3,000
Returns from customers Collection from Debtors	1,500
Goods sent to Branch (at Invoice price)	2,00,000
Goods Returned to Head Office (Invoice Price)	16,000
Credit sales	1,50,000
Closing stock (at Invoice Price)	1,00,000
Cheques received from Head office for expenses:	
Salaries 12,000	
Rent 6,000	
Advertising 5,000	
Petty cash 3,000	26,000
Actual petty expenses incurred by Branch	4,000

Q.3. David Electronics Ltd. was newly formed with an Authorised capital of Rs.10,00,000 divided into 10,000 equity shares of Rs.100 each. The company issued 6,000 Equity shares to public for subscription at a premium of 10% payable as follows:

On Application Rs.20

On Allotment Rs.40 (including premium)

On First Call Rs.20

On Final Call Rs.30

Application for 10,000 shares were received and pro-rata allotment was made to the application of 9,000 shares; the remaining applications were rejected and the application money was refunded. Excess application money was adjusted against money due on allotment. All shareholders paid allotment, first and final call money except Mr. Kantilal who failed to pay first and final call money on 100 shares. His shares were forfeited by the company and these forfeited shares were reissued to Mr. Gajanand at Rs.80 per share.

Journalise the transactions in the Books of the company.

Q4. Following figures are extracted from the books of Lipton Stores Ltd.

(20)

	Dpet. A Rs	Dept. B	Total
7		Rs.	Rs.
Purchases	75,100	69,800	1,44,900
Returns outward	1,000	800	1,800
Sales Annual Republished In	1,00,000	80,000	1,80,00
Carriage Inward	2,00,000	00,000	2,860
Salaries Management of the season of the sea	9,000	8,500	17,500
Stock on 01.01.2009	15,200	10,800	26,00
Stock on 31.12.2009	17,800	15,600	33,400
General Salaries		,	11,500
Rent and Taxes			6,000
Advertising			8,100
Insurance			1,000
General Expenses			5,400
Discount allowed			1,800
Audit fees			500
Discount on purchases			1,430

Additional Information:

- a) Goods worth Rs.5,000 transferred from Dept A to Dept B was not recorded.
- b) General Salaries are to be allocated equally.
- c) Area occupied is in the ratio of 3:2
- d) Insurance charge is for a comprehensive policy

Prepare Departmental Trading and Profit and Loss Account in columnar form.

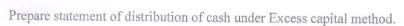
Q5. Kala, Mala and Bala were partners sharing profits and Losses in the proportion of 3:4:5 they decided to dissolve the partnership firm on 31st March, 2009 and to realize the assets gradually so that they might be sold at the best available price. They further agreed to distribute the money as and when received without waiting for final realization of all Assets.

The following was the Balance sheet as on 31st March, 2009.

Rs.	Assets	Rs.
45,000	Sundry Assets	1,71,000
27,000		0.31324 163
18,000		
45,000		
9,000		
1,71,000		1,71,000
	45,000 27,000 18,000 45,000 27,000 9,000	45,000 Sundry Assets 27,000 18,000 45,000 27,000 9,000

The following amounts were gradually realized from the assets:-

	Rs.
1 st Installment	22,500
2 nd Installment	40,500
3 rd Installment	45,000
4 th Installment	7,200



Q6. Write short notes on any five of the following:

- i) Objects of Departmental Accounts
- ii) Branch v/s Department
- iii) Book Building
- iv) Notional Loss Method
- v) Preference Shares
- vi) Right Issue.

(20)

(20)

FR. AGNEL COLLEGE OF ARTS AND COMMERCE, PILAR-GOA. F.Y.B.Com Second Semester Examination, April 2010 **BUSINESS ECONOMICS PAPER-II**

Duration: 2 Hours Marks:80

Instr

V)

vi)

Net present value index method

ructions	s:	
i)	All questions are compulsory, however internal choice is available.	
ii)	Answer sub-question in Question . 1 and Question . 2 in not more that words each.	an 100
iii)	Answer questions Question. 3 and Question. 4in not more than 40 each.	0 words
iv)	Figures to right indicate marks to the questions/ sub-question.	
V)	Paper carries maximum of 80 marks.	
2.1 W	rite short notes on any four of the following:	[16]
i)	Factors influencing rent	
ii)	Meaning and features of administered price	
iii)	Differentiate between customary pricing and going rate pricing.	
iv)	Factors that influence wage.	
v)	Dual pricing	
vi)	Factors considered in pricing policy.	
.2 Wr	rite short notes on any four of the following:	[16]
i)	Functions of profit.	
ii)	Nature of capital budgeting	
iii)	Approaches to determine the size of capital budget.	
iv)	Assumptions of break-even analysis.	

A firm has fixed cost of Rs. 80,000/- per month and an average variable cost of Rs. 9/-. If the selling price is Rs. 11/- calculate the break-even output of the firm.

Q.3 A,	What is price discrimination ? Explain the essential conditions for succ	
9 83	practice of price discrimination	essful [12]
	OR	
Q.3 B.	Describe the various phases of business cycle.	[12]
Q.4 A.	Why the firms do not always maximise profits ?	[12]
	OR OR	
Q.4B.	What is break-even point? Illustrate using a break-even chart.	[12]
	Figures to right indicate marks to the questions are a suc-	
Q.5 A.	Explain the managerial uses of break-even analysis.	[12]
	OR	
Q.5 B.	What are the social responsibilities of a business firm	[12]
Q.6-A.	Discuss the discounted cash flow technique of evaluating the profitabi	lity of
	private investment projects.	[12]
	OR BOTTON	
Q.6 B.	What is pay back method? Discuss its merits and demerits.	[12]