



**S.Y.B.Com Fourth Semester**  
**Semester End Examination, April 2011**  
**BUSINESS ECONOMICS II**

**Duration : 2 Hours**

**Total Marks : 80**

**Instructions :**

- i) All Questions are compulsory, however internal choice is available.
- ii) Answer sub-questions in Question. 1 and Question.2 in not more than 100 words each.
- iii) Answer questions Question. 3 to Question. 6 each in not more than 400 words.
- iv) Figures to the right indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

**Q1. Write short notes on: (any four)**

(4 x 4 = 16)

a) IMF b) Impact of Tax c) IFC d) ADB e) Indirect Tax f) The problem of International Liquidity

**Q2. Write short notes on: (any four)**

(4 x 4 = 16)

a) Direct Tax b) IDA c) IBRD d) Incidence of tax e) Special Assessment f) Tax shifting

**Q3. A. Evaluate the various objectives of Fiscal Policy.**

(12)

**OR**

**Q3. B. Explain the role of Fiscal Policy in a Developed Country.**

(12)

**Q4. A. Discuss the effects of Public Expenditure on the economy.**

(12)

**OR**

**Q4 B. Explain the merits of Indirect tax.**

(12)

**Q5 A. Evaluate the canons of taxation.**

(12)

**OR**

**Q5 B. Bring out the various ways of revenue generation of the Government.**

(12)

**Q6. A. Discuss the burden of Public Debt on the economy.**

(12)

**OR**

**Q6 B. Examine how the Government manages its Debt.**

(12)

S.Y.B.Com  
Semester IV Examination, APRIL 2012  
**BUSINESS LAW**



Duration : 2 Hours

Total Marks : 80

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- Answer sub-questions in **Question. 1 and Question.2** in not more than 100 words each.
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- Paper carries maximum of 80 marks

Q.1. Answer **any four** of the following: (16)

- Define Cinematographic film and Records
- Give the meaning of bill of exchange.
- Explain Infringement of a Trademark.
- What does the term 'Foreign Exchange' mean and include?
- What are the rights of Broadcasting Organisation?
- What is a Cheque and explain crossing of cheque?

Q.2. Answer **any four** of the following: (16)

- What is a good Trade Mark
- What does 'Repatriate to India' mean?
- What does Copyright protect?
- What marks are not registrable in India?
- What is general acceptance and qualified acceptance?
- Explain the terms 'Currency' and 'Indian currency'.

Q.3. a. What marks are not registrable in India? (12)

**OR**

Q.3.b. What are the essentials of a promissory note?

Q.4. a. What right does Copyright confer on the author and what is the term of copyright (12)

**OR**

Q.4.b. Explain presentment for payment?

Q.5.a. Explain the various kinds of indorsements. (12)

**OR**

Q.5.b. Explain what are non patentable inventions.

Q.6.a. Explain who is a Non Resident Indian (NRI) and a Person of Indian Origin (PIO). (12)

**OR**

Q.6.b. Explain the concepts 'Descriptive Similar Marks' and 'Collective Marks'.

Name & Sign of Paper Setter: Adv. Sanford Francis Facho

Name & Sign of H.O.D./ Subject Expert: \_\_\_\_\_



Duration : 2 Hours

Total Marks : 80

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- ii) Answer sub-questions in **Question. 1 and Question.2** in not more than 100 words each.
- iii) Answer questions **Question. 3 to Question. 6** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

- Q.1. Answer **any four** of the following: 16
- i. Limitations of Customer advance.
  - ii. Advantages of Bank credit
  - iii. Write a note on Installment credit.
  - iv. Public Deposits as a source of finance.
  - v. Distinguish between Leasing and Hire –purchase.
  - vi. Merits of Venture capital.
- Q.2. Answer **any four** of the following: 16
- i. What is underwriting of securities?
  - ii. Meaning of Rights issue
  - iii. Functions of issue houses in India.
  - iv. Explain concepts Bull and Bear in the Stock exchange.
  - v. Give broad classification of investors.
  - vi. Advantages and demerits of listing of securities.
- Q.3. A. What is factoring? Explain the merits and demerits of factoring. 12
- OR**
- Q.3. B. Explain the meaning, features and advantages of Certificate of Deposits. 12
- Q.4 A. Joint ventures and collaborations are useful in the inflow of foreign capital. 12
- Explain.
- OR**
- Q.4. B. Discuss Preference shares as a source of finance. State its advantages and disadvantages 12
- Q.5. A. Explain the meaning and procedure for dematerialization of shares. 12
- OR**
- Q.5. B. "Both primary and secondary market should be efficient for healthy growth of Capital market." Discuss.. 12
- Q.6. A. Discuss the role of SEBI in the healthy growth of the securities market in India. 12
- OR**
- Q.6. B. Explain the role of Merchant banks. 12



Duration : 2 Hours

Total Marks : 80

**Instructions :**

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- iii) Answer questions **Question. 3 to Question. 6** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

- Q.1. Answer **any four** short notes: 16
- i. Explain the role visuals play in advertising.
  - ii. Write a note on verbal and non-verbal symbols.
  - iii. How does a trademark help the manufacturer?
  - iv. What is meant by a logo and a closing idea in a print ad?
  - v. Explain the essential principles of a slogan.
  - vi. A singing commercial is a popular technique of radio advertising. Explain.

- Q.2. Answer **any four** of the following: 16
- i. Need and importance of testing advertising effectiveness.
  - ii. Agency accreditation.
  - iii. What possible reasons compel clients to leave an agency?
  - iv. Write a short note on an advertising department.
  - v. DAGMAR Method.
  - vi. Explain the Commission method of compensation.

- Q.3. A. Discuss the qualities of an effective layout. 12

**OR**

- Q.3. B. Write a short note on any two of the following : 6x2
1. Optical centre.
  2. Symbolic visuals.
  3. Finished layouts.

- Q.4. A. What is copy? Discuss the elements of copy. 12

**OR**

- Q.4. B. Write a short note on any two of the following : 6x2
1. A poster must tell the story quickly? Explain.
  2. What are the three dimensions of colour?
  3. Explain institutional and topical copy.

- Q.5. A. Elaborate on the post-testing methods available. 12

**OR**

Q.5. B. Write a short note on any two of the following :

6x2

1. Broadcasting ads
2. Sales Area Tests.
3. Consumer Jury Test.

Q.6. A. What factors are to be considered while selecting an agency?

12

OR

Q.6. B. Write a short note on any two of the following :

6x2

1. Write a note on the guidelines used to maintain a healthy Client-Agency relationship.
2. The Contact Department in an ad agency.
3. The Production department.



**Instructions:**

- i) All Questions are **compulsory**, however internal choice is available.
- ii) Answer sub-questions in **Question. 1 and Question.2** in not more than 100 words each.
- iii) Answer questions **Question. 3 to Question. 6** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

- Q.1. Answer **any four** of the following: 16
- (a) Give any five levels of distribution channels.
  - (b) Write a note on selling distribution.
  - (c) Give four merit and demerits of internet marketing.
  - (d) Give three uses of puppetry for rural marketing
  - (e) Write a note on alternative media for rural promotion.
  - (f) Give five advantages and disadvantages of traditional media.
- Q.2. Answer **any four** of the following: 16
- (a) Importance of Personal selling.
  - (b) Write a note on cultural congruence.
  - (c) Give four factors affecting marketable surplus
  - (d) Give four difference between Wholesalers and Retailers
  - (e) Distinguish between Agricultural and Manufacture goods.
  - (f) Write a brief note on crop insurance.
- Q.3. A. Elucidate the troubles in the channels of distribution in Rural Marketing. 12
- OR
- Q.3. B. Elaborate with appropriate examples the various distribution strategies adopted by companies in rural areas. 12
- Q.4. A. State and Explain the informal media of communication. 12
- OR
- Q.4. B. Recommend and justify an appropriate media mix so as to achieve an effective communication with the rural audience. 12
- Q.5. A. If you are to employ a salesperson what qualities would you look for? 12
- OR
- Q.5.B. What are unique traits on the part of salesman for rural marketing? 12
- Q.6.A Describe in detail the hurdle in the marketing of agricultural produce. Suggest adequate measures to overcome these hurdles. 12
- OR
- Q.6.B Explains the Issues and Challenges in agricultural marketing. 12



Semester IV Examination, April 2012  
APPLIED COMPONENT PAPER  
Distribution and Retail Management



Duration : 2 Hours

Total Marks : 80

**Instructions :**

- i) All Questions are **compulsory**, however internal choice is available.
- ii) Answer sub-questions in **Question. 1 and Question.2** in not more than 100 words each.
- iii) Answer questions **Question. 3 to Question. 6** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

- Q.1. Answer **any four** of the following: 16
- i) Personal and Impersonal communications in retail.
  - ii) Explain the various types of Retail pricing.
  - iii) State the difference between price and value.
  - iv) Classification of Goods.
  - v) Essentials of a good customer service?
  - vi) Elucidate on Standardization and Customization approach
- Q.2. Answer **any four** of the following: 16
- i) Explain the importance of customer service?
  - ii) Explain the characteristics of a good customer loyalty programme.
  - iii) Write a note on pull and pure loyalty strategies.
  - iv) Principles for providing distinctive services
  - v) Steps taken for service recovery
  - vi) Importance of service in retailing.
- Q.3. A. Explain the concept of product life cycle in retailing. 12
- OR**
- Q.3. B. Explain how the dimensions of quality service can be used in analyzing and responding to the needs of all customers. 12
- Q.4. A. "Consumer buying decision is the outcome of different processes and factors". Discuss with relevant examples 12
- OR**
- Q.4. B. How has the Indian consumer changed? What are the challenges that the new consumer poses for the retailer? 12
- Q.5. A. Explain the "Gaps Model" for improving the quality of service. 12
- OR**
- Q.5. B. The concept of Customer Relationship Management has a special relevance in retail. Explain. 12
- Explain few strategies to keep customers coming back again and again
- Q.6. A. Explain why supply chain management is getting worldwide attention? 12
- OR**
- Q.6. B. "SCM is the process of effectively managing the flow of materials, information and finished goods from manufacturing and distribution chain to the ultimate consumer" 12
- Explain.

**BUSINESS ENVIRONMENT**



**Duration: 2 Hours**

**Total Marks: 80**

**Instructions :**

- i) All Questions are **compulsory**, however internal choice is available.
- ii) Answer sub-questions in **Question. 1 and Question.2** in not more than 100 words each.
- iii) Answer questions **Question. 3 to Question. 6** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

Q.1. Answer **any four** of the following:

16

- i. Define Fiscal Policy.
- ii. ISO 9000
- iii. What are the powers and functions of the Central Board in the Water Act 1974?
- iv. Advantages of globalization for Indian Business.
- v. Objectives of Right to Information Act 2005.
- vi. Globalization of Business.

Q.2. Answer **any four** of the following:

16

- i. Foreign Portfolio Investment.
- ii. Chowgule industries as business group in Goa.
- iii. Need for Foreign Investment.
- iv. Multinationals in Goa.
- v. Structure of WTO.
- vi. Local Self Government in Goa.

Q.3. A. Highlight the salient features of Industrial Policy of 1956.

12

**OR**

Q.3. B. Explain redressal agencies in Consumer Protection Act 1986.

12

Q.4. A. Explain the meaning and the salient features of current phase of Globalization.

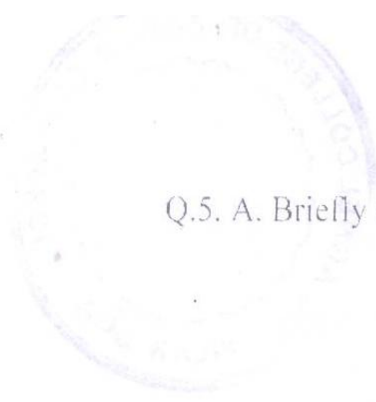
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**OR**

Q.4. B. What are the ill effects of globalization?

12





Q.5. A. Briefly explain FDI based on Direction and Motive.

12

**OR**

Q.5. B. Outline the functions and working of WTO.

12

Q.6. A. What are the guiding principles for sustainable planning in Goa?

12

**OR**

Q.6. B. Highlight the incentives/ subsidies proposed in Industrial Policy of Goa.

12

Fr. Agnel College of Arts and Commerce, Pilar – Goa  
S.Y.B.Com.

Fourth Semester Examination, April 2012  
**BUSINESS COMMUNICATION**

Duration : 2 Hours

Total Marks : 80

**Instructions :**

- i) All Questions are **compulsory**, however internal choice is available.
- ii) Answer sub-questions in **Question. 1 and Question.2** in not more than 100 words each.
- iii) Answer questions **Question. 3 to Question. 6** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 80 marks.

Q.1. Answer **any four** of the following: 16

- i. What are the functions of a business letter?
- ii. Should clichés and slang be part of commercial correspondence?
- iii. Why are the head and the inside address both important in a letter?
- iv. What are the two types of letters of application?
- v. Distinguish between the semi and the modified block letter format.
- vi. Technology has improved modern presentations. Explain.

Q.2. Answer **any four** of the following: 16

- i. Explain the essentials to be mentioned in a letter of complaint.
- ii. What are time bound and conditional orders?
- iii. Mention the stages involved in persuading a buyer in a sales letter?
- iv. What are stunt letters and when are they used?
- v. Explain the terms –Credit note, Carriage paid, Carriage forward, DP
- vi. What are statutory and non-statutory reports?

Q.3. A. NDTV Broadcasting Company, the channel that has made the news for 23 years, has advertised for TV reporters in business and finance. Candidates must possess a post graduation in Commerce and a diploma in Mass Communication. Fresher's can also apply for this post. Send your C.V. to B-45, Top floor, Greater Kailash, Part I, New Delhi 110048. 12

**OR**

Q.3. B. You are a 21 years old graduate who is looking for a career in aviation hospitality. You are aware that Qatar Airways generally recruits Cabin Crew at this time every year. You are willing to travel and it has always been your dream to fly with the award winning Qatar Airways. On your own initiative send your C.V. to Taj Vivanta, C. Raman Pillai Road, Trivandrum, Kerala, India. 12

Q.4. A. As a Head Clerk of Brainworks Playschool, Nursery, KG, draft a letter of inquiry to Cello Molded Furniture Co. Ltd. asking for a 8

catalogue and a detailed price list of their range of kids plastic furniture that you would like to buy for your school.

- Q. 4. B. Who generally makes a substitute offer and when? 4
- OR**
- Q.4. A. Place a trial order for the Toshiba Satellite L Series laptops for your Cyber Store at Ponda. Provide instructions regarding transportation, insurance, and packaging, mode of delivery and means of payment. 8
- Q. 4. B. When are routine and repeat orders generally placed? 4
- Q.5. A. Write a polite but firm letter to K.F.C., complaining about the horrible service and the bad quality of food they provided the last time you visited their outlet at Caranzalem. 8
- Q.5. B. Explain the various stages of collection. 4
- OR**
- Q.5. A. Draft a sales letter to be sent in circular form on any one of the following: 8
- A) A solar powered eco-friendly car.
  - B) 'Coco-fizz' a local Goan drink.
  - C) A C.D. based on popular Bollywood tunes.
- Q. 5. B. Write a short note on the different types of adjustment. 4
- Q.6. A. Mr. M. P. Nigam owes your firm an outstanding amount of Rs. 30,000. You receive a Status inquiry letter from Messrs. Sood and Sons., inquiring about the creditworthiness of Mr. M. P. Nigam. Draft a suitable reply. 8
- Q. 6. B. There are different types of debtors. Explain. 4
- OR**
- Q.6. A. A team of Japanese engineers are visiting your branch office next week to inaugurate a new wing of your company. Draft a press note with necessary details. 8
- Q. 6. B. Explain the different types of special reports. 4



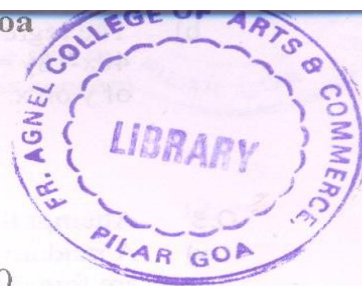
S.Y.B.Com. Fourth Semester

Semester End Examination, April'12

STATISTICAL TECHNIQUES

Duration: 2 Hours

Total Marks: 80



Instructions :

- i. All Questions are **compulsory**, however internal choice is available.
- ii. Graph papers will be supplied on request.
- iii. Non-programmable calculators are allowed.
- iv. Figures to the **right** indicate marks to the question/ sub-question.
- v. Paper carries maximum of 80 marks.

Q.1 Answer **any four** of the following 16

- i) Explain any two types of correlation
- ii) Find the value of Karl Pearsons correlation coefficient , given:  
 $n = 6, \sum x = 47, \sum y = 26, \sum xy = 239, \sum x^2 = 431, \sum y^2 = 146$
- iii) If  $b_{xy} = 20, r = 0.8, \sigma_x = 4$  find  $\sigma_y$
- iv) One card is drawn from a pack of cards. What is the probability that it is either a queen or a king.
- v) A box contains 8 red and 3 white balls. If 3 balls are drawn at random, what is the probability that two are red and one is a white ball
- vi) If the mean of the Poisson distribution is 2, find
  - a)  $P(x=0)$
  - b)  $P(x \neq 0)$
 ( given  $e^{-2} = 0.1353, e^2 = 124.41$  )

Q.2 Answer **any four** of the following 16

- i) If for a Binomial distribution  $n = 6, p = 1/3$ , find the value of mean and variance
- ii) Discuss between census and sample methods of collecting data
- iii) Explain Type-I and Type-II errors
- iv) Explain the different types of control charts
- v) The weekly wages of 1000 workmen are normally distributed around a mean of ₹70 with a standard deviation of ₹ 5. Estimate the number of workers whose weekly wages will be less than ₹69  
 ( given area between  $t = 0$  and  $t = 0.2$  is 0.0793 )
- vi) Given the following data: mean of  $x = 10$ , mean of  $y = 8, \sigma_x = 8, \sigma_y = 2, r = 0.5$ , find  $x$  when  $y=12$

Q.3 Attempt the following 12

- a) Calculate product moment coefficient of correlation for the following data

X	42	44	58	55	89	98	66
Y	56	49	53	58	65	76	58

- b) The regression equation of two series are  $8x - 10y + 66 = 0$  and  $40x - 18y = 214$ , calculate mean values of  $x$  and  $y$ ; also find the regression equation of  $y$  on  $x$

OR

Q.3 Attempt the following

- x) A random sample of 5 school students is selected and their marks in two subjects are found

Student	1	2	3	4	5
Marks in English	85	90	40	60	73
Marks in Geography	93	90	50	75	65

Calculate Spearman's rank correlation coefficient

- y) The lines of regression are as follows:  $5x - 145 = -10y$  and  $14y - 208 = -8x$ , find correlation coefficient between  $x$  and  $y$

Q.4 Attempt the following

- a) Two dice are thrown. Find the probability that the sum of the numbers on the uppermost faces is either even or a perfect square

- b) A sales tax officer has reported the average sales of the 500 firms that he has to deal with during a year amount to ₹72000 with a standard deviation of ₹20000. Assuming that the sales in these firms are normally distributed, find the percentage of firms whose sales are likely to range between ₹60000 and ₹80000  
(given area between  $t=0$  and  $t=0.4$  is 0.1554)

Area between  $t=0$  and  $t=0.6$  is 0.2257)

OR

Q.4 Attempt the following

- x) A person tosses two coins simultaneously. He receives ₹8 for 2 heads, ₹2 for one head and he is to pay ₹6 for no head. Find his expectation.
- y) The probability that an individual suffers a bad reaction from a particular injection is 0.01, find the probability that out of 500 individuals exactly two will suffer the reaction.  
(given  $e^{-5} = 0.0067$ )

Q.5 Attempt the following

- a) The answering of a call at a switch board may be thought of as a process. Each call is unit of product and the time the caller waits to be answered is a measure of the quality of the service rendered. Five calls are chosen at random, are timed during each hour the board is open. Results for the last 10 hours show (in seconds)

Sample	1	2	3	4	5	6	7	8	9	10
Mean of X	20	34	45	39	26	29	13	34	37	23
Range	23	39	15	5	30	17	21	14	37	10

Construct a mean chart and determine whether the process is in control.  
(given for  $n = 5$ ,  $A_2 = 0.577$ )

- b) A sample of 1000 students from Mumbai university was taken and their average weight was found to be 112 pounds with a standard deviation of 20 pounds. Could the mean weight of students in the population be 120 pounds.

OR

Q.5 Attempt the following

- x) The following table gives the number of defects observed in 8 woolen carpets passing a satisfactory. Construct the control chart for the number of defects.



- y) A car manufacturer claims that 40% of all cars built by his concern will be still in running condition after 10 years. A random sample of 400 cars built by his concern showed that 150 were still in running condition after 10 years. Test the manufacturers claim at 1% level of significance.

12

Q.6 Attempt the following

- a) You are given the value of sample means and range for 10 samples of size 5 each. Draw mean chart and comment on the state of control of the process.

<b>Sample no.</b>	1	2	3	4	5	6	7	8	9	10
<b>Mean of X</b>	43	49	37	44	45	37	51	46	43	47
<b>Range</b>	5	6	5	7	7	4	8	6	4	6

( given for  $n = 5$ ,  $A_2 = 0.58$  )

- b) A random sample of 400 items is found to have a mean of 82 and standard deviation of 18. Find 99% confidence limits for the mean of the population from which the sample is drawn.

OR

Q.6 Attempt the following

12

- x) The following data refer to the defectives found by visual inspection of the first 10 samples of 100 items each. Use them to set up the control limits for a p-chart for fraction defectives

<b>Sample No.</b>	1	2	3	4	5	6	7	8	9	10
<b>No. of defectives</b>	12	10	6	8	9	9	7	10	8	11

- y) A random sample of 35 individuals selected from a certain population showed that 6 of them are left handers. Obtain the limits within which the proportion of left handers in the population lies almost certainly.



Duration: 2 Hours

Marks: 80

Instructions:

1. Question No. 1 is compulsory
1. Answer ANY THREE from Q.2 to Q.6.
2. All questions carry equal marks
3. Working notes should form part of the answer
4. Figures to the right indicate marks



- Q1. M/s Sushmita Ltd Bombay was incorporated with an authorized share capital of Rs. 11,00,000 divided into 11,000 equity shares of Rs. 100 each. Following is the Trial Balance as on 31<sup>st</sup> December 2011. (20 Marks)

Particulars	Debit	Credit
Share Capital – Called up	-----	10,00,000
Building	7,62,400	
Plant & Machinery	5,60,000	
Loose Tools	38,000	
Preliminary Expenses	22,000	
Furniture	14,000	
Cash in hand	38,880	
10% Govt. Securities (Face value Rs. 50,000)	49,000	
Bills Receivable	54,720	
Goodwill	63,000	
Motor Vehicles	10,000	
Sundry Debtors	83,000	
Interim Dividend paid	16,000	
Calls in Arrears	50,000	
Purchases	9,37,000	
Advertisement	10,000	
Audit Fees	4,160	
Carriage Inwards	15,800	
Wages	51,800	
Discount Allowed	4,000	
Insurance	16,600	
Stock on 31.12.2011	1,90,000	
General Expenses	640	
Salary	20,000	
Sundry Creditors	-----	1,08,880
Reserve Fund	-----	1,70,000
Deposits	-----	20,000

To Advertisement	15,000	10,000		
To Bad Debts	1,000	-----		
To Depreciation	13,000	13,000		
To Provision for Taxation	38,000	28,000		
To Net Profit transferred to General Reserve	57,500	34,500		
	<b>1,60,500</b>	<b>1,20,500</b>	<b>1,60,500</b>	<b>1,20,500</b>

- Q4. From the following Vertical Income Statement for the year 31.3.2011 and the Vertical Balance Sheet as on 31.3.2011 you are required to prepare Revenue Statement Ratios, Balance Sheet ratios and Combined Ratios for the year 2011. (20 Marks)

**Income Statement for the year ended 31.3.2011**

	31.3.2011 Rs.
Sales (a)	2,00,000
<b>Less Cost of Sales</b>	
Operating Stock	40,000
Add: Purchases	(+)72,000
Less: Closing Stock	(-)44,000
	<b>68,600</b>
Add: Wages	36,000
Add: Factory Expenses	28,000
	<b>1,32,600</b>
(b)	
Gross Margin [(a-b)-c]	67,400
<b>Less: Operating Expenses:</b>	
Administrative Expenses	6,000
Managerial Remuneration	2,000
Selling Expenses	10,000
Finance expenses	-----
	18,000
(d)	
Operating Profit/PBT (c-d)	49,400
Less: Provision for tax	24,000
PAT	25,400
Opening Balance	-----
Add: PAT	25,400
	25,400
<b>Less: Appropriations</b>	
Transfer to Reserves	2,000
Proposed Dividend	8,000
Retained Earnings	15,400

**Balance Sheet as on 31.3.2011**

	31.3.2011 Rs.
<b>SOURCES OF FUNDS</b>	



Secured Loans	24,000
(B)	24,000
TOTAL CAPITAL EMPLOYED	1,62,000
<b>APPLICATION OF FUNDS</b>	
I. FIXED ASSETS	92,000
(A)	92,000
II. INVESTMENTS	-----
(B)	-----
III. WORKING CAPITAL	
<b>Current Assets</b>	1,12,000
Loans and Advances	40,000
	<b>1,52,000</b>
(i)	
Less: Current Liabilities	30,000
Provisions	52,000
	<b>82,000</b>
(ii)	
	<b>(i)-</b> 70,000
<b>(ii)=(C)</b>	
TOTAL CAPITAL EMPLOYED (A+B+C)	1,62,000



Q5. The Balance Sheets of ARIAL Limited are as follows:-

(20 Marks)

Liabilities	2010 Rs.	2011 Rs.	Assets	2010 Rs.	2011 Rs.
Equity share Capital	1,50,000	2,00,000	Goodwill	57,500	45,000
8% Redeemable Preference Share Capital	75,000	50,000	Land & Building	1,00,000	85,000
General reserve	20,000	35,000	Plant	40,000	1,00,000
Profit & Loss A/c	15,000	24,000	Stock	38,500	54,500
Sundry Creditors	27,500	41,500	Debtors	80,000	1,00,000
Bill Payable	10,000	8,000	Bills Receivables	10,000	15,000
Provision for Taxation	20,000	25,000	Cash at Bank	5,000	4,000
Provision for Dividend	21,000	25,000	Cash at Hand	7,500	5,000
	<b>3,38,500</b>	<b>4,08,500</b>		<b>3,38,500</b>	<b>4,08,500</b>

Additional Information:-

1. Depreciation of Rs. 5,000 and Rs. 10,000 have been charged on Plant & Land and building respectively.
2. An interim dividend of Rs. 10,000 has been paid in 2011.
3. Rs. 17,500 Income Tax was paid during the year 2011.

Prepare Fund flow Statement.

Q6. Write short notes

(4x5=20)

- a) Cash Flow Statement
- b) Vertical statement
- c) Manufacturing Account
- d) Classification of Ratios



**FINANCIAL ACCOUNTING**

ion: 2 Hours

**Total Marks: 80****Instructions:** i) Question. No. 1 is compulsory.

ii) Answer any three Questions from Question. No. 2 to Question No. 6

iii) Figures to the right indicate marks.

The TNT Manufacturing Co. Ltd. was incorporated with a normal capital of Rs.15, 00,000 divided into equity shares of Rs. 100 each. On 31<sup>st</sup> December 2011; the following were the ledger balances in the company books.

Particulars	Debit(Rs.)	Credit(Rs.)
Calls in Arrears	18,500	
Plant and Machinery	9,00,000	
Stock (1-1-2011)	1,87,500	
Fixtures	18,000	
Debtors	2,17,500	
Building	7,50,000	
Purchases	4,62,500	
Interim Dividend paid	19,000	
Rent, Rates, Taxes	12,000	
General Expenses	12,250	
Debentures Interest Paid	22,500	
Preliminary Expenses	12,500	
Freight	32,750	
Goodwill	62,500	
Wages	2,12,000	
Cash in hand	1,00,625	
Directors Fees	15,350	
Bad Debts	5,275	
Salaries	54,250	
4% Government Securities (31-12-2011)	1,50,000	
6% Debentures		7,50,000
Reserves for Doubtful Debts		8,750
Sales		10,37,500
Creditors		1,25,000
Bills Payable		95,000
General Reserves		62,500
Profit & Loss Appropriation Account		36,250
Capital called up		11,50,000
<b>Total</b>	<b>32,65,000</b>	<b>32,65,000</b>

Prepare Trading, Profit & Loss Account and Balance Sheet as require by the Companies Act after considering the following adjustments:

- 1) Rs. 25,000 out of wages were utilised in adding rooms to the building.
- 2) Preliminary expenses to be written off by 20%.
- 3) Stock on 31<sup>st</sup> December 2011 was Rs.2, 52,500.
- 4) Salary was outstanding to the extent of Rs. 1,750.
- 5) Prepaid insurance included in general reserves to the extent of Rs.350.
- 6) Depreciation on plant & machinery at 10 % .p.a. and Fixtures at 5%.p.a.
- 7) Directors decided:
  - (a) To transfer Rs.25, 000 to general reserves.
  - (b) To propose final dividend at 5% in paid up capital.
- 8) Provide for bad debts at 5% on sundry debtors.
- 9) Provision for Income Tax to the extent of Rs. 62,500 was to be made.
- 10) Interest on debentures for six months was outstanding.

(20 Marks)

Q.2. Prepare a **Comparative Revenue Statement** from the following details and offer comments.

**KND Ltd.**

**Profit & loss A/c**

**For the year ended 31<sup>st</sup> March 2011 and 31<sup>st</sup> March 2012**

(Rs. In Thousands)

Particulars	2011 (Rs.)	2012(Rs.)	Particulars	2011(Rs.)	2012(Rs.)
To opening Stock	75	100	By Sales	1,500	2,000
To Purchases	750	1,070	By Closing Stock	100	120
To Interest on Debentures	50	50	By Discounts	4	3
To Depreciation:			By Goods Destroyed by fire	-	10
Furniture	5	5	By Profit on sale of machinery	8	-
Machinery	12	10			
To Administrative expenses	98	147			
To Selling Expenses	150	250			
To Discounts	2	1			
To Carriage	25	105			
To loss by fire	-	5			
To wages	65	100			
To Provision for tax	190	145			
To Net Profit	190	145			
<b>Total</b>	<b>1,612</b>	<b>2,133</b>	<b>Total</b>	<b>1,612</b>	<b>2,133</b>

(20 Marks)





the following Profit and loss A/c and Balance Sheet of Joshi and Co. Ltd. for the year ending 31<sup>st</sup> October 2011.

**Balance Sheet**  
**As on 31<sup>st</sup> October 2011**

Liabilities	Rs.	Assets	Rs.
Share Capital		Fixed Assets	3,00,000
Equity Share	1,50,000	Cash in hand	22,750
10% Preference share	1,00,000	Debtors	57,500
Reserves and Surplus	50,000	Marketable Securities	50,000
Investments	75,000	Stock	25,000
Creditors	45,000		
Provision for Taxation	22,500		
Bills Payable	12,750		
<b>Total</b>	<b>4,55,250</b>	<b>Total</b>	<b>4,55,250</b>

**Trading and Profit & Loss A/c**  
**For the year ended 31<sup>st</sup> October 2011**

Particulars	Rs.	Particulars	Rs.
To Opening Stock	50,000	By Sales	8,00,000
To Purchases	5,00,000	By Closing Stock	25,000
To Wages	1,00,000		
To Gross Profit c/d	1,75,000		
<b>Total</b>	<b>8,25,000</b>	<b>Total</b>	<b>8,25,000</b>
To Selling expenses	50,000	By Gross Profit b/d	1,75,000
To Administrative Expenses	35,000	By Royalties	30,000
To Office Rent	12,500		
To Depreciation	10,000		
To Income Tax	5,000		
To Net Profit c/d	92,500		
<b>Total</b>	<b>2,05,000</b>	<b>Total</b>	<b>2,05,000</b>

Present the above in vertical form and compute **Balance Sheet and Revenue Statement Ratios**.  
(20 Marks)



- Q.4. The following is the Trading, Profit & Loss Account of ABC Co. Ltd. for the year ending 31<sup>st</sup> March 2011:-

<p style="text-align: center;"><b>ABC Co. Ltd</b>  <b>Trading, Profit &amp; Loss A/c</b>  <b>For the year ending 31<sup>st</sup> March 2011</b></p>			
Particulars	Rs.	Particulars	Rs.
To Opening Stock	8,00,000	By Sales	42,00,000
To Purchases	22,00,000	Less: Returns	2,00,000
To Wages	5,00,000	By Closing Stock	10,00,000
To Factory Expenses	5,00,000		
To Gross profit c/d	10,00,000		
<b>Total</b>	<b>50,00,000</b>	<b>Total</b>	<b>50,00,000</b>
To Administrative Expenses	1,50,000	By Gross Profit b/d	10,00,000
To Selling Expenses	1,00,000	By Commission	75,000
To Finance Expenses	50,000		
To Depreciation	1,25,000		
To Income Tax Profit	2,00,000		
To Net profit c/d	4,50,000		
<b>Total</b>	<b>10,75,000</b>	<b>Total</b>	<b>10,75,000</b>

Rearrange the above account in Vertical Revenue Statement and Prepare a Common-Size Income Statement.  
(20 Marks)

- Q.5. The balance sheets of Western Manufacturing Ltd. as on 1<sup>st</sup> January 2011 and 31<sup>st</sup> December 2011. Prepare statement of changes in working capital, Fund flow statement and other respective accounts for the year ending 31<sup>st</sup> March 2011.

Liabilities	1-1-2011	31-12-2011	Assets	1-1-2011	31-12-2011
Share capital	2,50,000	2,50,000	Land & Building	1,50,000	1,73,000
5% Debentures	1,00,000	80,000	Machinery	82,000	90,000
Sundry creditors	1,15,000	1,08,000	Stock-in- Trade	1,00,000	1,14,000
Profit & Loss A/c	20,000	27,000	Sundry debtors	85,000	81,000
Proposed dividend	40,000	44,000	Cash and bank balance	60,000	55,000
Provision for Tax	70,000	80,000	Temporary investment	1,31,000	95,000
o/s expenses	15,000	24,000	Prepaid expenses	2,000	5,000
<b>Total</b>	<b>6,10,000</b>	<b>6,13,000</b>	<b>Total</b>	<b>6,10,000</b>	<b>6,13,000</b>

The following additional information is available:-

- 1) New machinery was purchased for Rs.30, 000 but old machinery costing Rs. 15,000 was sold for Rs. 5,000, accumulated depreciation was Rs. 8,000.
- 2) Rs. 36,000 investments were sold at book value.
- 3) Proposed dividend of last year has been paid during the year.
- 4) Income tax paid during the year Rs.70, 000.
- 5) Land costing Rs.36, 000 was sold for Rs. 70,000 during the year.

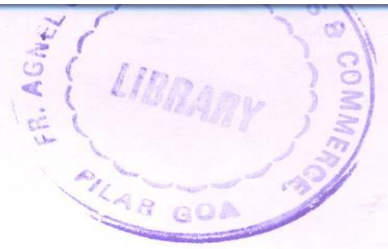
(20 Marks)

Fr. Agnel College of Arts and Commerce, Pilar – Goa

S.Y.B.Com. Fourth Semester

Semester End Examination, April 2012

E-ACCOUNTING



Duration: 1 Hour

Total Marks: 50

**Instructions:**

- i) All Questions are **compulsory**, however internal choice is available.
- ii) Answer sub-questions in **Question. 1** in not more than 100 words each.
- iii) Answer **Question. 2 to Question. 4** each in not more than 400 words.
- iv) Figures to the **right** indicate marks to the question/ sub-question.
- v) Paper carries maximum of 50 marks.

- Q.1. Write short notes on **any four** of the following: 20
- i. Advantages of e-commerce
  - ii. Reasons for the growing importance of e-advertisements
  - iii. Digital Signature
  - iv. The Customer Retention Goal
  - v. Benefits of e-Supply Chain Management
  - vi. Problems of mobile phones
- Q.2.A. What are the internal resisting issues that Indian corporate face while e-transforming themselves? 10
- OR**
- Q.2.B. How should buyers pay online? 10
- Q.3.A. Explain the properties of electronic cash 10
- OR**
- Q.3.B. Describe the process of customer value orientation. 10
- Q.4.A. Explain the seven ways to reduce inventory in e-Supply Chain Management. 10
- OR**
- Q.4.B. Trace the growth of Mobile Commerce 10





















