

**SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA-GOA.**

**B.COM SIXTH SEMESTER END EXAMINATION JULY, 2021**

**W.E.F-2019-20 (C.B.C.S)**

**SUB: HUMAN RESOURCE MANAGEMENT**

**DURATION: -2 HOURS**

**MAX MARKS: -30**

Instructions: Figures to the right indicate marks

Q. No 1 Answer any **FIVE** of the following:

(5 x 2)

1. What is 'Human Resource Management'?
2. Explain the term 'Job Analysis'.
3. Explain the concept of 'Time rate system of wage payment'.
4. What is a 'Profit sharing scheme'?
5. State and explain any TWO problems faced by trade unions in India.
6. Explain the term 'Labour turnover'.
7. What is a 'Learning organisation'?
8. Explain the concept of 'Employee branding'.

Q. No 2 Answer any **FOUR** of the following:

(4 x 5)

1. Explain the external sources of recruitment (any FIVE) 5
2. State and explain the factors determining wage rates (any FIVE) 5
3. Discuss the Statutory and Non statutory labour welfare measures in India. 5
4. Explain the need for 'Innovation' (any FIVE points) 5
5. a. Write a short note on 'Job Enrichment'. 3  
b. Write a short note on 'Employee Empowerment'. 2
6. a. State and explain any TWO measures to minimise 'labour absenteeism'. 2  
b. State and explain any THREE challenges before a HR manager. 3

SARASWAT VIDHYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM , MAPUSA-GOA

T.Y.B.COM VI SEMESTER END EXAMINATION JULY ,2021

W.E.F.-2019-20 CBCS

LOGISTICS AND SUPPLY CHAIN MANAGEMENT(DSE7)

Duration 2 Hours

Max Marks :30

Instructions

- 1) All questions carry equal marks.
- 2) Figures to the right indicate marks.

Q1) .Write short notes on the following (**any five**) :

(5 X2 =10 )

- a) Concept of Logistics
- b) Bar coding in supply chain management
- c) Features of supply chain management(**any two**)
- d) E-commerce in supply chain management
- e) Make or buy decision
- f) ABC analysis
- g) Functions of Logistics management(**any two**)
- h) Concept of Supply chain

Q2) Answer the following questions (**any four**) :

(4 X5 =20)

- a) Explain the importance of logistics management.
- b) Discuss the elements of order processing cycle.(**any five**)
- c) Explain different types of qualitative forecasting techniques .
- d) Explain supply chain management outsourcing and its benefits.
- e) Explain different types of demand forecasting.(**any five**)
- f) Discuss the various mechanized materials handling equipments with their scopes.

SARASWAT VIDYALAYAS  
SRIDORA CACULO COLLEGE OF COMMERCE AND MANAGEMENT STUDIES  
KHORLIM, MAPUSA - GOA

B.COM SEMESTER VI END EXAMINATION JULY 2021

w.e.f. 2019-20 CBCS

Duration: 2 hours    **Major 3: Business Management STRATEGIC MANAGEMENT**

Max Marks: 30

Instructions: 1) All questions are **compulsory**, however **internal choice** is available

2) Question 1 consist of **eight** question of which any **five** to be answered

3) Question 2 consist of **six** question of which any **four** to be answered

4) Figures to the **right** indicate **maximum** marks

Q.1) Answer **any five** from the following

(5X2 =10)

1. Corporate level strategy
2. Difference between Strategic Management and Operational Management (Two Points)
3. Two characteristics of Vision
4. Economic Factor (Macro factor)
5. Meaning of Mission (with example)
6. Stars and Dogs
7. Balanced Score Card (diagram)
8. Strategic Implementation

Q.2) Answer **any four** from the following

(4X5 = 20)

- 1) Explain the strategic management process stated by Fred R. David's with diagram
- 2) Explain the five micro factors influencing environment with example under each
- 3) Explain SWOC analysis with example
- 4) Describe Michael E. Porter's Five Force Analysis
- 5) Explain the techniques of Strategic Control
- 6) Describe the five approaches to Strategic Implementation

xxxxxxxxxx    The End    xxxxxxxxxxxxxx

**SARASWAT VIDYALYA'S**  
**SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES**  
**KHORLIM, MAPUSA – GOA**  
**B.COM – SIXTH SEMESTER END EXAMINATION – JULY 2021**  
**(W.E.F 2019-20 CBCS)**  
**SUBJECT: DSE 8 - BRAND MANAGEMENT**

[Duration: Two Hours]

[Max. Marks: 30]

**Instructions:**

1. All Questions are **compulsory**, however internal choice is available
2. Sub-questions in Question No. 1 carry **2 marks each**, answer **any five**.
3. Sub-questions in Question No. 2 carry **5 marks each**, answer **any four**.
4. Figures to the right indicate maximum marks allotted to the questions.

**Q1. Answer any five questions from the following:** **(5X2 = 10)**

- a) Write a short note on the concept of branding.
- b) What are store brands?
- c) Explain the concept of brand transfer.
- d) Write a short note on digital branding.
- e) Discuss online brand promotions.
- f) What are the different types of brand extensions?
- g) Write a short note on customer based brand equity (CBBE).
- h) Explain the brand based comparative approach for measuring outcome of brand equity.

**Q2. Answer any four questions from the following:** **(4X5 = 20)**

- a) Explain the branding challenges faced by brand managers. (Any four)
- b) Write a note on the significance of brands.
- c) Explain the steps involved in the brand building process.
- d) Explain the components of brand equity.
- e) What are the advantages and disadvantages of brand extension? (Any five each)
- f) Discuss the role played by brand managers in brand management.

-----END-----

SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA, GOA  
T.Y. B.COM SEMESTER END EXAM, JULY 2021  
SEMESTER-VI CBCS (w.e.f. 2018-2019)  
INTERNATIONAL ECONOMICS (CC18)

---

Max. Time: 2 hours

Max. Marks: 30

Q.1 Answer in brief, **any five** of the following:

(5 x 2 = 10)

- i. Give any two features of international trade.
- ii. What are exchange controls?
- iii. Bring out the difference between balance of trade and balance of payments.
- iv. Explain the concept of convertibility of rupee.
- v. Give any two causes of disequilibrium in the balance of payments.
- vi. What is foreign portfolio investment?
- vii. Explain any two features of multinational corporations.
- viii. Explain the concept of regionalism.

Q.2 Answer in detail, **any four** of the following:

(4 x 5 = 20)

- a. Elaborate on the gains from international trade.
- b. Explain the factors influencing international trade.
- c. Explain the various measures to correct disequilibrium in the balance of payments.
- d. What are the factors influencing foreign exchange rates?
- e. Explain the determinants of FDI.
- f. Write a note on TRIPs.

**SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA GOA.**

**T.Y. B. COM SIXTH SEMESTER END EXAMINATION, JULY 2021**

**CBCS w.e.f. 2019-20**

**DSE 6- ACCOUNTING-I**

**Duration: 2 Hours**

**Maximum Marks: 30**

**INSTRUCTIONS;**

1. Attempt any three questions from question no.1 to question no.5 .
2. Figures to the right indicate full marks.
3. Show working notes wherever necessary.

Q 1. On 1-1-2016, M/s. Atulya Pharmacy purchased one Tablet Machine from Godrej Ltd. on hire purchase system. The cash price of the machine is Rs. 2,50,000. The firm paid down payment Rs. 50,000 on 1-1-2016 and the balance in 3 annual instalments of Rs. 80,000 each including interest at 10% p.a. commencing from 31<sup>st</sup> December, 2016. (10 marks)

You are required to:

1. Prepare the statement of Analysis of Instalments paid, and
2. Show Godrej Ltd. account  
For the year ended 31<sup>st</sup> December, 2016, 2017 and 2018 in the books of M/s. Atulya Pharmacy.

Q2. Parmeshwar Ltd. is engaged in the manufacturing of magnifying glasses. The company leased a machine from United Ltd. on 1-1-2016 for this purpose. (10 marks)

The terms of the lease are as follows:

1. The lessee should pay Rs. 1 for every magnifying glass produced.
2. The minimum rent shall be Rs. 36,000 p.a.
3. The lessee may recover each year's shortworking out of the excess working during the next three years.
4. If in any year the normal rent was not attained due to strike or accident the Minimum Rent was to be reduced proportionately according to the length of stoppage.
5. The royalties are payable on 31<sup>st</sup> December of each year.

Details of magnifying glasses produced are as follows:

Year	2013	2014	2015	2016	2017	2018
Units	12,000	56,000	72,000	96,000	60,000	96,000

During the year 2017, there was a strike for 4 months.

Prepare United Limited account in the books of Parmeshwar Ltd. for the six years ended 31-12-2018.

Also, show the statement of analysis of Royalty payable to United Ltd.

Q 3. Moderate Super Market has two departments P and Q. Department P sells goods to Department Q at 25% above the cost. From the following particulars, prepare Departmental Trading and Profit & Loss Account for the year ended 31.3.2017 and also ascertain the Net Profit to be transferred to Balance Sheet:

(10 marks)

Particulars	Dept -P—Rs.	Dept. -Q ----Rs.
Opening stock	5,00,000	-----
Purchases	28,00,000	-----
Goods transferred by Dept. P	---	11,00,000
Wages	3,50,000	2,00,000
Closing stock at cost to the departments	8,00,000	2,09,000
Sales	30,00,000	20,00,000
Travelling expenses	57,200	2,06,600

The following expenses incurred for both the departments were not apportioned between the departments:

1. Salaries----- Rs. 3,30,000
2. General expenses----Rs. 5,00,000
3. Advertisement expenses ---- Rs. 1,20,000

The advertisement expenses are to be apportioned in the turnover ratio.

Salaries and General expenses are to be apportioned in the ratio of 2:1 and 3:1.

Q4. Fortune Ltd. buys a motor car on instalment system from Sai Motors Ltd. on 1-1-2015 under which payment is to be made on December 31<sup>st</sup> for 4 years @ 50,000 per annum, interest being calculated at 5% p.a. The cash down price of the car is Rs. 1, 77,300.

(10 marks)

Prepare Interest Suspense account and Interest account in the books of Sai Motor Ltd. Show the Calculation of Interest in the working note.

Q5. Discuss the procedure of recording transactions under Stock and Debtors system.

(10 marks)

**SARASWAT VIDYALAYA'S**  
**SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES**  
**KHORLIM, MAPUSA GOA.**

**T.Y. B. COM SIXTH SEMESTER END EXAMINATION, JULY 2021**  
**CBCS w.e.f. 2019-20 (Revised Course)**

**ACCOUNTING MAJOR V: ADVANCED COMPANY ACCOUNTS (DSE-5)**  
**Duration: 2 hour**

**Maximum Marks: 30**

**INSTRUCTIONS;**

1. Attempt any three questions from question no.1 to question no.5 .
2. Figures to the right indicate full marks.
3. Show working notes wherever necessary.

**Q.NO.1)** From the following information prepare Profit and loss statement for the year ended 31<sup>st</sup> March 2020 in the revised vertical format as per schedule III and also prepare the necessary notes.

(10 marks)

	PARTICULARS	AMOUNT (Rs.)
	Sales	98,00,000
R.O	Sales returns	10,000
(R.F)	Interest on investments received	5,00,000
OT	Dividends received	4,00,000
O.I	Purchases of raw materials	10,00,000
C.M.C	Opening stock of raw materials	50,000
C.M.C	Closing stock of raw materials	80,000
C.M.C	Opening stock of finished goods	1,00,000
P.S.T	Closing stock of finished goods	90,000
P.S.T	Purchases of finished goods	22,00,000
P.S.T	Salaries and wages	6,50,000
E.B	Staff welfare expenses	50,000
E.B	Depreciation on fixed assets	3,50,000
D.A	Interest on bank loan paid	1,00,000
F.L	Interest on public deposits paid	50,000
F.L	Printing and stationery	60,000
OE	Audit fees paid	40,000
OE	Insurance premium paid	50,000
OE	Carriage inward	10,000
OE	Other administrative expenses	50,000

Additional information;

- EBE 1. Salaries and wages outstanding were Rs.20,000  
 O.C 2. Insurance premium prepaid Rs.10,000  
 F.C 3. Interest on loan outstanding Rs.30,000  
 O-I 4. Interest on investments outstanding Rs.30,000  
 Tan 5. Rate of taxation to be taken as 30% on profit before tax.

**Q.NO.2)** The following is the balance sheet of **SUNRISE LIMITED** as on 31<sup>st</sup> March 2020 .

(10 marks)

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Equity shares; 20000 Equity shares of Rs.10 each fully paid	2,00,000	Goodwill	40,000
11.5% Preference Shares of 100 each fully paid	40,000	Plant and Machinery	1,80,000
Sundry Creditors	2,00,000	Inventory	58,000
		Debtors (customers)	40,000
		Cash and bank balance	22,000
		Profit and loss account (Debit Balance)	1,00,000
<b>TOTAL</b>	<b>4,40,000</b>	<b>TOTAL</b>	<b>4,40,000</b>

The following Scheme of reconstruction was sanctioned;

1. The equity shares be reduced by Rs.5 each.
2. The Preference shares be reduced by Rs. 25 per share.
3. Sundry creditors have agreed to reduce their claim by Rs 30,000.
4. It was decided to write off debit balance of profit and loss (Accumulated loss) and intangible assets .

Pass necessary journal entries and also prepare Capital Reduction account.

**Q. NO. 3)** Ascertain the value of Goodwill of **ARVIND LOGISTICS LIMITED** from the following information

;

(10 marks)

Balance sheet of **ARVIND LOGISTICS LIMITED** for the year ended 31<sup>st</sup> March 2020

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Equity share capital	5,00,000	Land and buildings	3,50,000
Reserves	1,70,000	Plant and machinery	2,00,000
Secured loans	2,00,000	Furniture	50,000
Short term loans	1,00,000	Stock	1,50,000
Creditors	50,000	Debtors 1,45,000	
		Less: RDD 20,000	1,25,000
		Bills receivables	75,000
		Bank balance	50,000
		Preliminary expenses	10,000
		Underwriting commission	10,000
<b>TOTAL</b>	<b>10,20,000</b>	<b>TOTAL</b>	<b>10,20,000</b>

The company's profits before taxation are as follows;

2015-16----- Rs.1,80,000

2016-17-----Rs.1,90,000

2017-18-----Rs.2,20,000

2018-19-----Rs.2,40,000

2019-20-----Rs.2,80,000

The companies engaged in similar type of business normally earn 15% p.a .

The rate of taxation may be taken as 50% .

The Average Capital Employed (A.C.E) is Rs.6,50,000 .

Find out the value of goodwill base on ;

1. 5 years' purchase of Super Profit Method .
2. Capitalization of FMP method .
3. Capitalization of Super profit method.

**Q.No.4)** The following is the balance sheet of **MINAXI TRADING CORPORATION LIMITED** as on 31<sup>st</sup> March 2020 . (10 marks )

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Equity share capital 40,000 equity shares of Rs.10 each fully paid	4,00,000	Goodwill	40,000
General reserve	1,90,000	Plant and machinery	3,00,000
Profit and loss account (Credit)	1,20,000	Furniture and fixtures	2,00,000
14% Debentures	1,00,000	Debtors	3,00,000
Creditors	1,00,000	Stock	1,00,000
Bills payable	30,000	-----	-----
<b>TOTAL</b>	<b>9,40,000</b>	<b>TOTAL</b>	<b>9,40,000</b>

On the above mentioned date , goodwill was independently valued at Rs.50,000 ; plant and machinery was valued at Rs.2,00,000 and furniture and fixtures at Rs. 1,50,000.

The net profit for the past three years were;

2017-18 ----- Rs.1,03,200

2018-19 -----Rs.1,04,000

2019-20 -----Rs.1,03,300

Out of the profits , 20% was transferred to General reserve .

The normal rate of return for similar type of companies is to be taken as 18%.

Ignore taxation and compute the value of company's share by the following methods;

1. Intrinsic value method .

2. Yield method .

3. Fair value method .

**Q.NO.5)** The following is the balance sheet of **MARGO LIMITED** on 31<sup>st</sup> March 2020 ;

(10 marks)

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT (Rs.)
15,000 Equity shares of Rs.10 each fully paid	1,50,000	Goodwill	20,000
11.5% Preference share Capital 500 shares of Rs.100 each	50,000	Building	49,000
Securities premium	10,000	Plant and machinery	1,15,000
General reserve	10,000	Furniture and fixtures	5,000
Profit and loss account	5000	Investments	10,000
Workmen compensation Fund	5000	Stock	20,000
Bills payable	6000	Debtors	15,000
Creditors	8000	Bills receivables	5,000
Provident Fund	6,000	Cash at bank	10,000
-----	-----	Preliminary expenses	1,000
<b>TOTAL</b>	<b>2,50,000</b>	<b>TOTAL</b>	<b>2,50,000</b>

PARTHO LIMITED ,wants to take over the business on the following terms and valuation :

Goodwill Rs.30,000 ; Buildings Rs.60,000 ; Plant and machinery Rs.1,00,000 ; Furniture Rs.4,000 ;

Investments at book value ; stock at Rs.15,000 ; Debtors at 10% R.D.D provision ; Bills receivable at par (book value) ; cash is not taken over.

Realization expenses estimated at Rs.1,000 are to be borne by PARTHO LIMITED.

The purchase consideration (PC) is to be satisfied to the extent of Rs. 40,000 (in addition to realization expenses ) by payment in cash and the balance being payable in equity shares of Rs.10 each.

Calculate ;

1. Purchase Consideration .
2. Show how the purchase consideration is discharged .
3. Also give the journal entries with regard to purchase consideration due and purchase consideration received in the books of the Transferor company.

**SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA-GOA.**

**B.COM SIXTH SEMESTER END EXAMINATION JULY, 2021**

**W.E.F-2019-20 (C.B.C.S)**

**DURATION: -2 HOURS**

**MAX MARKS: -30**

**SUB: - ACCOUNTING II (DSE 7)**

---

**Instructions:**

1. Answer any **three** out of the six questions.
2. **Figures** to the right indicate full marks for respective question/sub question.

Q.1 From the following information, prepare Liquidators Final Statement of account. The Balance sheet of Prachi Ltd. as on 31<sup>st</sup> December 2020 was as follows: **(10 Marks)**

**Balance Sheet as on 31<sup>st</sup> December 2020**

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Preference Share Capital	2,50,000	Fixed Assets	4,88,750
Equity Share Capital	3,20,000	Current Assets	2,42,500
5% Debentures	1,25,000	Profit & Loss A/C	1,50,000
Outstanding Interest on Debentures	6250		
Creditors	1,80,000		
<b>Total</b>	<b>8,81,250</b>	<b>Total</b>	<b>8,81,250</b>

**Additional Information:**

The Assets realized at Rs.7,00,000

The Liquidator was entitled to a fixed remuneration of Rs.25,000

The expenses of liquidation amounted to Rs.15,000.

Creditors include Preferential creditors of Rs.80,000

All payments were made on 31<sup>st</sup> December 2020.

Q.2 Sakshi Ltd. issued on 1<sup>st</sup> April 2015, 10%, 2000 debentures of the face value Rs.100 each at par, repayable at a premium of 10%, at the end of 4 years. In terms of the trust deed, a sinking fund was to be created for the purpose of accumulating sufficient funds. Amount of annual appropriation is fixed at Rs.45,000. Investments were made yielding 5% interest received at the end of each year. Investments were sold for Rs.1,50,000. You are required pass necessary journal entries for the period of **four** years. **(10 Marks)**

Q.3. Dr. Khope, a Gynecologist, has his clinic housed in a part of his own residential bungalow, for which a notional rent of Rs.1800 p.m. is charged. The summary of his transactions during the year ended 31<sup>st</sup> December, 2020 s as under:

Particulars	Amount
Salary to Medical Assistants	25,000
Electricity Charges	1400
Motor Car Expenses	12,000
Medical Fees Earned	3,42,000
Drivers Salary	20,000
Telephone Charges	2200
Printing and Stationery	2540
Drawings	22,000
Equipment	10,000

**Additional Information:**

1. Allocate expenses on Motor car and Drivers Salary equally between household and profession.
  2. Allocate Electricity charges as 4:1 and telephone charges as 2:3 between household and profession respectively.
  3. Depreciate equipment @ 10%
  4. Annual Expense of the household for food and clothing amounted to Rs.40,000.
- You are required to prepare P & L Account for the Profession and Income and Expenditure for the Household for the year ended 31<sup>st</sup> December 2020. **(10 Marks)**

Q.4. Answer *any two* the following: (5 x 2 = 10 Marks)

- a. Insurance Policy Method
- b. Meaning and types of Investment
- c. Conversion Method of Redemption of Debentures

Q.5. On 1<sup>st</sup> April, 2019, Mr. Tushar held 400, 6% debentures of Rs.100 each of Sunrise Ltd., cost being Rs.36,400. Sunrise Ltd. pays interest on 30<sup>th</sup> June and 31<sup>st</sup> December every year. The following other transactions were entered by Mr. Tushar during the year ended 31<sup>st</sup> March 2020 in regard to these debentures.

Date	No. of Debentures	Transaction	Rate (Rs.)
1/04/2019	200	Sale	98 cum-interest
1/10/2019	200	Purchase	104 ex-interest
1/12/2019	400	Purchase	97 cum-interest
1/02/2020	200	Sale	97 ex-interest

You are required to prepare investment in 6% Debentures Account for the year ended 31<sup>st</sup> March 2020, as it would appear in the books of Mr. Tushar. Market value of his entire investments was Rs.56,200. (10 Marks)

\*\*\*\*\*

SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA- GOA  
B. COM SIXTH SEMESTER END EXAMINATION JULY, 2021  
w.e.f. 2019-20 CBCS

**DSE: 7 B- ACCOUNTING**  
**CORPORATE ACCOUNTING AND TAX PLANNING**

**Duration: 2 Hours**

**Max marks: 30**

**Instructions:**

1. **Question 1** consists of **5 questions** of which **any 3** to be answered
2. **Figure** to the right in the brackets indicate maximum marks allotted to the questions

**Q. A)** Answer the following (**Any 3**)

**(10\*3=30 marks)**

1) Raghoba Ltd incorporated on 1<sup>st</sup> July 2019, to take over the running business of Deep Brothers from 1<sup>st</sup> April, 2019. The following balances were extracted from the books as on 31<sup>st</sup> March, 2020.

Particulars	Dr. (Amt in Rs)	Cr. (Amt in Rs)
By Sales		5,56,000
To Opening stock	86,000	
To Purchases	3,78,000	
To Travellers commission	6,600	
To Depreciation	42,000	
To Office salaries and expenses	4,000	
To Rent and rates	1,200	
To Preliminary expenses	520	
To Carriage outwards	4,500	
To Partners Salary	6,000	
To Bad Debts	1,200	
To Advertisement	1,000	
To Directors fees	36,000	

**Additional information:**

- i. Stock on 31<sup>st</sup> March, 2018 Rs. 88,000
- ii. The gross profit ratio is constant and monthly sales in April 2019, February 2020 and March 2020 are double the average monthly sales for remaining months of the year.  
Prepare Profit & Loss Account for the year ended on 31<sup>st</sup> March, 2020, apportioning the profit or loss of the periods before and after incorporation.

2) The following are the Balance Sheets of H Ltd and its subsidiary S Ltd as at 31<sup>st</sup> March, 2020.

Liabilities	H Ltd. (Rs.)	S Ltd. (Rs.)	Assets	H Ltd. (Rs.)	S Ltd. (Rs.)
Equity share capital (Shares of Rs. 100 each)	40,00,000	20,00,000	Land & Building	20,00,000	18,00,000
General Reserve on 1/4/2019	4,00,000	4,00,000	Stock	3,00,000	2,00,000
Profit & Loss A/c on 1/4/2019	2,00,000	1,20,000	Sundry debtors	2,00,000	2,40,000
Profit for the year 2019- 2020	2,40,000	1,60,000	Investment (shares in S Ltd)	20,00,000	
Bills payable	1,00,000	2,00,000	Bills receivable	1,00,000	2,00,000
Sundry creditors	2,80,000	2,00,000	Cash at bank	6,20,000	6,40,000
	<b>52,20,000</b>	<b>30,80,000</b>		<b>52,20,000</b>	<b>30,80,000</b>

**Additional information:**

1. H Ltd acquired 16,000 equity shares of S Ltd on 1/4/2019.
2. Stock of S Ltd includes Rs. 1,20,000 worth goods purchased from H Ltd on which H Ltd charged a profit @25% on cost price.
3. From the above information calculate the following in the books of H Ltd and S Ltd as on 31<sup>st</sup> March, 2020
  - a. Profit sharing ratio
  - b. Capital profits
  - c. Revenue profits
  - d. Minority interest
  - e. Cost of control
  - f. Unrealised profits

3) The management of Shruti Ltd. wants to acquire a new machine. The cash price of the machine is Rs. 10,00,000. The company has enough cash reserve to finance the purchase.

However, it seeks your advice, whether from the point of view of tax planning, it should buy the machine or get it on lease.

- Rate of income tax- 35%
- Rate of depreciation- 25%
- Expected life of an asset- 5 years
- Lease rent Rs. 30,000 p.a.
- PV of Rs. 1 discounted at 12%-

1<sup>st</sup> year-0.893, 2<sup>nd</sup> year – 0.797, 3<sup>rd</sup> year- 0.712, 4<sup>th</sup> year- 0.636, 5<sup>th</sup> year-0.567

4) Agnika Ltd. granted 3000 options on 1<sup>st</sup> April, 2016 at Rs. 80 when the market price was Rs. 160. The vesting period was 4 years. The maximum exercise period was 1 year. All the 3000 options exercised by the employees on 30<sup>th</sup> October 2020. The face value of the share was Rs. 10 each. Pass the necessary journal entries.

5) From the following information prepare the consolidated balance sheet of H Ltd and its subsidiary S Ltd as at 31<sup>st</sup> March, 2020 giving necessary workings.

Liabilities	H Ltd (Rs.)	S Ltd (Rs.)	Assets	H Ltd (Rs.)	S Ltd (Rs.)
Share capital (Equity shares of Rs. 10 each)	4,00,000	1,50,000	Land and building	2,50,000	1,20,000
General reserve	50,000	-	Plant and machinery	2,35,000	65,000
Profit and loss account	85,000	-	Investments (15,000 shares in S Ltd)	1,50,000	-
6% Debentures	2,20,000	-	Goodwill	80,000	-
Sundry creditors	2,00,000	2,00,000	Bills receivable	1,90,000	1,25,000
Bills payable	1,00,000	85,000	Sundry debtors	1,50,000	1,25,000
	<b>10,55,000</b>	<b>4,35,000</b>		<b>10,55,000</b>	<b>4,35,000</b>

**Additional information:**

- H Ltd acquired 15,000 equity shares in S Ltd on 1<sup>st</sup> April 2019
- Sundry creditors of S Ltd includes 50,000 due to H Ltd
- Bills receivable of S Ltd includes Rs. 90,000 due from H Ltd.

Prepare the consolidated balance sheet of H Ltd and S Ltd as on 31<sup>st</sup> March 2020.

**SARASWAT VIDYALAYA'S**  
**SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES**  
**KHORLIM, MAPUSA GOA.**

**T.Y. B. COM SIXTH SEMESTER END EXAMINATION, JULY 2021**

**CBCS w.e.f. 2019-20**

**COST ACCOUNTING MAJOR V: ADVANCED COST ACCOUNTING I**

**Maximum Marks: 30**

**Duration: 2 hour**

**Instruction:**

- 1) Answer *any three questions* from Question No 1 to Question No 5
- 2) Figures to the right indicate full marks
- 3) Paper carries maximum of 30 marks.
- 4) Answer each question on a new page.
- 5) All working should form part of your answer

**Q. No 1** The profit as per cost accounts is Rs 165300. The following transactions are ascertained on comparison of cost and Financial Accounts

**(10 MARKS)**

PARTICULARS	COST ACCOUNTS	FINANCIAL ACCOUNTS
<b><u>A) Opening stock</u></b>		
Materials	32600	33000
Work in progress	20000	21000
<b><u>B) Closing Stocks</u></b>		
Materials	36000	34400
Work in progress	16000	15200

C) Interest remitted but ignored in cost Accounts – Rs 800

D) Interest charged but not considered in financial Accounts - Rs 6000

E) Preliminaries expenses written off- Rs 13000

F) Overhead expenses charged in financial accounts is Rs 121200 but overhead recovered in cost accounts is Rs 126000.

Find out the profit as per financial Accounts by drawing up a Reconciliation statement

**Q. No 2** The following expenses were incurred on job No 501

(10 MARKS)

1) Material Rs 97,200

2) Wages Paid:

Dept A 40 hours at Rs 80 per hour

Dept. B 50 hours at Rs 90 per hour

Dept. C 60 hours at Rs 50 per hour

3) Works overhead expenses of these departments were estimated as under:

Dept A Rs 90,000 for 6000 working hours

Dept B Rs 1,00,000 for 5000 working hours

Dept C Rs 1,20,000 for 3000 working hours

4) Office expenses were Rs 7,50,000 when total direct wages paid in all three departments came to Rs 2,50,000. It is the practice to recover office overhead as percentage of Direct wages

You are required to calculate the cost of job no 501 and its price to be quoted which would include 20% profit on selling price.

**Q. No 3** A transport company is running a fleet of six buses between 2 towns which are 75 km apart .Seating capacity of each bus is 40 passengers. The following particulars are available for the month of May 2021

(10 MARKS)

Particulars	Amount
Cleaners and Drivers wages	1,500
Taxation	1,200
Insurance paid	1,200
Salaries paid to supervisors and office staff	3,600
Diesel , petroleum and other fuel expenses	10,320
Repairs and maintenance	1200
Interest on loan	3000
Depreciation	3,900

Additional Information:

Loan was taken to finance the purchase of one of the vehicle. Actual passenger's carried were 80% of the seating capacity. All buses ran all days of month. Each bus made one round trip per day. Find out the cost per passenger kilometre.

**Q. No 4**

**(5\*2=10 MARKS)**

(A) Calculate Economic Batch Quantity for product X and Y from the following given information

Particulars	X	Y
Annual Demand	400	2400
Setting up cost per batch	Rs 100	Rs 100
Manufacturing cost per unit	Rs 200	Rs 200
Carrying cost per unit	4%	6%

**(5 MARKS)**

(B) Explain the need for reconciliation of cost and financial accounts.

**(5 MARKS)**

**Q.No 5**

**(5\*2=10 MARKS)**

(A) Explain the steps taken for success of Cost Reduction Programme.

**(5 MARKS)**

(B) Cost control v/s Cost Reduction (State and explain any 5 points)

**(5 MARKS)**

**\*\*THE END\*\***

SARASWAT VIDHYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM , MAPUSA-GOA

T.Y.B.COM VI SEMESTER END EXAMINATION JULY ,2021

W.E.F.-2019-20 CBCS

COST ACCOUNTING MAJOR VII: ADVANCED COST ACCOUNTING II

Duration 2 Hours

Max Marks :30

Instructions

- 1) Answer **any three questions** from Q.No.1 to Q.No.5
- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate marks.
- 5) **All** working should form part of your answer.

Q1) From the following details , prepare statement of equivalent production and statement of cost per unit, assuming FIFO method. (10)

Units introduced into the process - 10,000 units

There are 900 units in the closing work-in-progress and completed were 8,100 units.

Normal loss 10% of units introduced , Scrap value realized Rs 9 per unit .

The stage of completion is estimated to be:

Materials - 100% complete

Labour - 70% complete

Overheads - 40% complete

Current cost incurred in the process:

Materials Rs 81,000 , Labour Rs 37,800 and overheads Rs 18,000.

Q2) The following expenditure was incurred on a contract of Rs 9,00,000 for the year ending 31-12-2020. (10)

Materials      4,00,000

Wages          2,70,000

Plant          3,75,000

Expenses      70,500

Cash received on account of the contract to 31<sup>st</sup> December 2020 was Rs 5,40,000, being 75% of the work certified. The value of materials in hand Rs 6,000. The plant had undergone 20% depreciation. Prepare Contract Account.

SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA-GOA.  
B.COM SIXTH SEMESTER END EXAMINATION JULY, 2021  
w.e.f 2019-20 CBCS  
COST ACCOUNTING MAJOR VI: COST & MANAGEMENT AUDIT

DURATION: 2 HOURS

MAX MARKS: 30

**INSTRUCTIONS:**

- 1) All questions are **compulsory**, however internal choice is available.
- 2) **Question 1** consist of **8 questions** of which **any 5** to be answered.
- 3) **Question 2** consist of **6 questions** of which **any 4** to be answered.
- 4) **Figures** to the right in the **brackets indicate maximum marks** allotted to questions.

**Q.1) Answer ANY FIVE** from the following

**(5 x 2 =10)**

- a) Value for Money Audit
- b) Social Audit
- c) Disqualification of Cost Auditor
- d) Cost Auditor as an officer
- e) Audit Working Papers
- f) Internal Control
- g) Notes v/s Qualification
- h) Labour Cost Records

**Q.2) Answer ANY FOUR** from the following

**(4 x 5 =20)**

- a) Scope of Cost Audit.
- b) Rights of Cost Auditor
- c) Appointment of Cost Auditor
- d) Techniques of Cost Audit
- e) End use of Cost Audit Report
- f) Preservation of Cost Accounting Records

**Saraswat Vidyalaya's**  
**Sridora Caculo College of Commerce and Management Studies**  
**Khorlim Mapusa Goa**  
**(Affiliated to Goa University)**

**B.COM Sixth Semester End Examination July 2021**

**CBCS New Syllabus**

**Sub: Cost Accounting VIII- Advanced Management Accounting (DSE 8)**

**Duration : 2 hrs**

**Marks :30**

**Instructions:**

- 1. Answer any four from the following.*
- 2. Figures to right indicate full marks.*
- 3. Use of scientific calculator is not allowed.*

Q.1. Answer **ANY THREE** from the following. **(10x3=30 Marks)**

- a. Two businesses Y ltd and Z ltd sell same products in the same type of market. Their budgeted profit and loss accounts for the coming year are as follows.

	<b>Y ltd</b> <b>Rs</b>	<b>Z ltd</b> <b>Rs.</b>
Sales	1,50,000	1,50,000
Less: Variable cost	1,20,000	1,00,000
Contribution	30,000	50,000
Less : Fixed cost	15,000	35,000
Budgeted Net profit	15,000	15,000

You are required to

1. Calculate the breakeven point of each business.
2. Calculate the sales volume at which each business will earn Rs. 5,000 profit
3. Calculate at which sales volume both the firms will earn equal profits.

- b. CITY Ltd. purchases 40,000 bells per annum from an outside supplier at Rs.10 each . The management feels that these be manufactured and not purchased. A machine costing Rs.1,00,000 required to manufacture the items within the factory. The machine has an annual capacity of 60,000 units and life of 5 years. The following additional information is available.

Material cost per bell will be Rs.4

Labour cost per bell will be Rs.2

Variable overheads 100 % of labour cost

You are required to advise whether

1. The company should continue to purchase bells from the outside supplier or should make them in the factory: and
2. The company should accept an order to supply 10,000 bells to the market at selling price of Rs. 9 per unit?

- c. A company runs a holiday home for this purpose it hired a building at a rent of Rs. 20,000 per month along with 5% of total takings. It has three types of suites for its customer's viz. single room, double room and triple rooms. Following information is given:

Types of suite	Number	Occupancy percentage
----------------	--------	----------------------

Single rooms	100	100 %
--------------	-----	-------

Double rooms	50	80 %
--------------	----	------

Triple rooms	30	60 %
--------------	----	------

The rent of double room's suite is to be fixed at 2.5 times of the single room and that of triple rooms at twice of the double room suite. The other expenses for the year 2020 are as follows

Staff salaries Rs. 15,25,000

Room attendants wages Rs. 4,60,000

Lighting heating and powers Rs. 2,25,000

Repairs and renovations Rs. 1,24,500

Laundry charges Rs. 80,500

Interior decoration Rs.74,000

Sundries Rs 1,53,000

Provide profit @ 20 % on total takings and assume 360 days in a year. You are required to calculate the rent to be charged for each type of suite.

- d. A company manufactures two products furnishes the following data for a year.

Product	Annual output (units)	Total machine hours	Total number of purchase orders	Total number of set-ups
A	5,000	20,000	160	20
B	60,000	1,20,000	384	44

The annual overheads are as under:

	Rs.
Volume related activity costs	5,50,000
Set up related costs	8,20,000
Purchase related costs	6,18,000

You are required to calculate the cost per unit of each product A and B based on

1. Traditional method of charging overhead.
2. Activity based costing method.

- e. Elucidate impact of modern business environment on management accounting.

[illegible]

**SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA GOA.**

**T.Y. B. COM SIXTH SEMESTER END EXAMINATION, JULY 2021**

**CBCS w.e.f. 2019-20**

**BUSINESS MANAGEMENT MAJOR V: FINANCIAL MANAGEMENT**

**Maximum Marks: 30**

**Duration: 2 hour**

Instruction:

- 1) Answer *any three questions* from Question No 1 to Question No 5
- 2) Figures to the right indicate full marks
- 3) Paper carries maximum of 30 marks.
- 4) Answer each question on a new page.
- 5) All working should form part of your answer

**Q No 1**

**(5\*2 = 10 marks)**

**(A)** A firm details are as under:

**(5 marks)**

Sales @ 100 per unit

Rs 24,00,000

Variable cost

50% of Sales

Fixed Cost

Rs 10,00,000

The firm borrowed Rs 10,00,000 @ 10% p.a and its equity share capital is Rs 10,00,000 (Rs 100 each)

Calculate

- 1) Operating Leverage
- 2) Financial Leverage
- 3) Combined Leverage

If the sales increased by Rs 6,00,000 what would be the new EBIT ?

**(B)** Discuss Net Income Approach and Traditional Approach as theories of capital structure.

**(5 marks)**

**Q.No .2** Calculate the Net Present Value of the 2 projects and Suggest which of the two projects should be accepted. Assuming the discount rate @ 10%.

**(10 marks)**

Particulars	Project X	Project Y
Initial Investment	Rs 40000	Rs 60000
Estimated Life	5 years	5 years
Scrap Value	2000	4000

Cash Inflows:

Year	1	2	3	4	5
Project X	10,000	20,000	20,000	6000	4000
Project Y	40,000	20,000	10,000	6000	4000

Present Value Factor at 10% discount:

Year	1	2	3	4	5
PV factor @ 10%	0.909	0.826	0.751	0.683	0.621

### Q.No 3

(5\*2 = 10 marks)

(A) An Industry is considering investment in a project which cost Rs 6,00,000. Cash Inflow are Rs 1,20,000 Rs 1,40,000 Rs.1,80,000 Rs 2,00,000 Rs 2,50,000 for the first , second, third fourth and fifth year respectively. Calculate Pay Back Period. (5 marks)

(B) From the following information calculate Accounting Rate of Return Method

Initial Investment Rs 1,60,000

The firm follows depreciation on straight line basis

(5 marks)

Tax rate applicable 40%

Cash Inflows of the project is as follows:

Year	1	2	3	4	5
Rs	56,000	48,000	30,000	64,000	80,000

### Q.No 4

(10 marks)

XYZ Ltd. has the following Capital Structure as per its Balance Sheet as on 31<sup>st</sup> March 2020:

Particulars	Rs. in lakhs
Equity Share Capital 20000 of Rs 100 each	20, 00,000
10% Preference Share Capital (fully paid shares of Rs.100 each)	8, 00,000

12% Debentures (Fully paid of Rs. 100 each)

12, 00,000

---

**Total capital**

**4000000**

---

Additional Information:

The market price of company share is Rs 110 and is expected that a dividend of Rs 10 per share declared. The dividend growth rate is 6% .The Company falls under 50% tax bracket. Compute overall cost of capital.

Assuming that in order to finance an expansion plan the company intends to borrow a fund of Rs 2000000 @ 14% rate of interest. This financing decision is expected to increase the dividend paid on equities from Rs 10 to Rs 12 per share. However the market price of equity share is expected to decline from Rs 110 to Rs 105 per share. What would be the new overall cost of capital of the company?

**Q.No. 5**

**(5\*2 = 10 marks)**

**(A)** Interim Dividend v/s Final Dividend. (State and discuss any 5 points.)

**(5 marks)**

**(B)** Explain the various factors that influence the dividend policy of a firm.

**(5 marks)**

**\*\*THE END\*\***