

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
PONDA - GOA
B.COM. (SEMESTER II) SUPPLEMENTARY EXAMINATION (NEW COURSE)
MAY/JUNE 2014

MATHEMATICAL TECHNIQUES

Duration: 2 hours

Marks: 80

INSTRUCTIONS : i) Attempt all questions
ii) Figures to the right indicate full marks.
iii) Graph paper will be supplied on request.

Q.1. Attempt the following:

(4 x 5 = 20)

- a) A sum at 5% simple interest becomes ₹5200 in 6 years. Find the interest on the sum in 8 months at 5.25% per annum.
- b) The vertices of triangle ABC are $A \equiv (7, 9)$, $B \equiv (3, -7)$ and $C \equiv (-3, 3)$. Is the triangle an isosceles triangle? Give reasons.
- c) If $f(x) = \frac{x+1}{2x+3}$ find $f(f(x))$.
- d) Differentiate w.r.t.x.
i) $y = (x^4 + 3)\log x$ ii) $y = \sqrt{x^2 + x + 1}$
- e) If A (2, - 5), B (- 2, 1) and C (4, 7) are the vertices of triangle ABC, find the equation of the altitude from A.

OR

Q.I. Attempt the following:

(4 x 5 = 20)

- p) Find the compound interest on ₹2500 at the interest rate of 8% per annum for $2\frac{1}{2}$ years if the interest is calculated half yearly.
- q) Find the coordinates of the points on y-axis which are at a distance of 13 units from (5,4).
- r) Find the domain and range of the function
 $f(x) = 5x - 4$ for $-2 \leq x \leq 4$.
Also find $f(-3)$, $f(0)$ and $f(1)$ if they exist.
- s) Differentiate w.r.t.x.
i) $y = \frac{1}{\sqrt{2x+5}}$ ii) $y = \frac{x+2}{x^2+4x+5}$

- t) Find the equation of the straight line making intercepts on the axes equal in magnitude but opposite in sign and passing through the point $(-5, -8)$.

Q.2. Attempt the following:

(4 x 5 = 20)

- a) The point P divides segment AB externally in the ratio 1:3. If A is $(1, 3)$ and B is $(2, 3)$ find the coordinates of P.
- b) A person has to put a sum of money in an investment @ 8% compound interest so as to get an amount of 100000 after 3 years. What sum of money should he invest presently?
- c) Integrate the following w.r.t.x.
 i) $(2x - 1)(3x + 2)$ ii) $\frac{1}{(5x - 1)^6}$
- d) Find $\lim_{x \rightarrow 7} \frac{\sqrt{x + 42} - 7}{x^2 - 49}$
- e) The total revenue is given by $R = 20 \frac{x}{2} - x^2$. Find the average revenue and the marginal revenue when $x = 5$.

OR

Q.II. Attempt the following:

(4 x 5 = 20)

- p) Find the ratio in which the x-axis divides the join of $(-3, -2)$ and $(4, -4)$.
- q) If after 3 years, Sonal gets ₹ 26120 for her investment at 9% compounded quarterly find the sum invested by her.
- r) Integrate the following w.r.t.x.
 i) $e^{2x} + 2^x + \frac{1}{x}$ ii) $\frac{x + \sqrt{x}}{x\sqrt{x}}$
- s) The function f is defined as

$$f(x) = \begin{cases} \frac{x^2 + x - 20}{\sqrt{3x + 4} - 4} & \text{if } x \neq 4 \\ 23 & \text{if } x = 4. \end{cases}$$

Discuss the continuity of f at $x = 4$.

- t) The total cost function is given by $C = 2x^2 + 3x + 1000$. Find the variable cost, average variable cost and the marginal cost.

Q.3. Attempt the following:

(4 x 5 = 20)

a) Solve the following LPP by graphical method:

$$\text{Minimize } z = 40x + 37y$$

$$\text{subject to } 10x + 3y \geq 180$$

$$2x + 3y \geq 60$$

$$x \geq 0, y \geq 0.$$

b) The supply function for a commodity is given by $p = 3x^2 + 5$. Find the producer's surplus when $p = 80$.

c) Find the output for the best profit of a firm when total revenue and total cost functions are given by $R = 260x - 3x^2$ and $C = 500 + 20x$

d) If $u = x^3 + y^3 + z^3 - 3axyz$ find $x \frac{\partial u}{\partial x} + y \frac{\partial u}{\partial y} + z \frac{\partial u}{\partial z}$

e) Differentiate w.r.t.x.

i) $y = \frac{a^x}{(1+x)^2}$

ii) $y = (x^2 + 4x - 7)^6$

OR

Q.III. Attempt the following:

(4 x 5 = 20)

p) Solve the following LPP by graphical method:

$$\text{Maximize } z = 13x + 15y$$

$$\text{subject to } 5x + 8y \leq 760$$

$$3x + y \leq 228$$

$$x \geq 0, y \geq 0.$$

q) The demand function for a commodity is $p = 10 - 6x^2$. Find the consumer's surplus at $x = 1$.

r) The total cost function of a firm is given by $C = \frac{x^3}{3} - 3x^2 + 9x + 16$. Find the output such that the marginal cost is minimum.

s) If $z = \frac{5x^2}{y}$ is $\frac{\partial^2 z}{\partial x \partial y} = \frac{\partial^2 z}{\partial y \partial x}$?

t) Differentiate w.r.t.x.

i) $y = 5^x + e^x + \frac{1}{x} + \sqrt[3]{x}$

ii) $y = \frac{1}{2x^2 + 3x + 5}$

Q.4. Attempt the following:

(4 x 5 = 20)

a) A is (-3, -5) and B is (3, 4). Find the equation of the line through B and perpendicular to AB.

b) A man deposited ₹ 10,000 at the end of each year in a financial institution that offered him interest compounded at 10% p.a. What is the accumulated amount at the end of 3 years?

c) Find $\int_0^6 \frac{1}{\sqrt{4x+1}}$

d) The demand y for a commodity when x is the price is given by $y = 50 - 5x - x^2$. Find the price elasticity of demand when price is 2.

e) The marginal cost function is given by $MC = 3x^2 + 12x + 40$ where x is the output. Find the total cost function and the average cost function if fixed cost is 100.

OR

Q.IV. Attempt the following:

(4 x 5 = 20)

p) Find the equation of the line having x intercept 4 and parallel to $3x + 2y + 1 = 0$.

q) David deposited ₹ 15,000 at the end of each year in an account which pays 15% interest compounded annually. Find the amount in his account at the end of 5 years.

r) If $\int_{-1}^1 (3x^2 + 2kx + c) = 4$, find c .

s) The demand y for a commodity when x is the price is given by $y = 25 - 2x - x^2$. Find the price elasticity of demand when price is 2.

t) Find the total revenue function and the average revenue function if the marginal revenue is $MR = 3x^2 + 2x + 1$ when x is the output.

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Goa vidyaprasarak Mandal's
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Ponda-Goa

B. COM. (SEMESTER-II) SUPPLEMENTARY EXAMINATION, MAY/JUNE 2014
ENVIRONMENTAL STUDIES (New Syllabus)

Marks: 40

Duration: 1 ½ Hours

- Q. 1 (a) Highlight upon the causes, effects and measures to control air pollution. (4)
(b) What are ways to dispose municipal solid wastes? (4)
OR
- Q. 1 (x) Outline the causes, effects and measures to control soil pollution. (4)
(y) Comment upon disaster management in India. (4)
- Q. 2 (a) Outline the need for sustainable development. (4)
(b) Mention the urban problems related to energy. (4)
OR
- Q. 2 (x) What are the ways to conserve water? (4)
(y) What are the causes of displacement of people and problems encountered in their rehabilitation and resettlement. (4)
- Q. 3 Write short notes, **ANY TWO**: - (2x4=8)
(i) Wasteland reclamation
(ii) Consumer and waste products
(iii) Environmental ethics
(iv) Environmental laws in India
- Q. 4 (a) Mention causes of population explosion in India. (4)
(b) Comment upon HIV/AIDS in India. (4)
OR
- Q. 4 (x) What are human rights? Explain. (4)
(y) How information technology is used in environment and human health. (4)
- Q. 5 Write short notes, **ANY TWO**: - (2x4=8)
(i) Women and child welfare
(ii) Value education
(iii) Watershed management
(iv) Ozone layer depletion

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AND ECONOMICS, PONDA -GOA

B.COM. (SEMESTER-II) SUPPLEMENTARY EXAMINATION, MAY/JUNE 2014
INFORMATION TECHNOLOGY (New Syllabus)

Duration: 2 hrs.

Marks: 80

Q1. Answer (Any 4) of the following : (4x4=16)

- a. State 2 points of difference between Bus and Star topology.
- b. Explain how social media is used by doctors.
- c. Explain effects of cyber crime on computer related offences.
- d. State Any 4 functions performed by CERT.
- e. How to stay safe online? Explain.

Q2. Answer the following (Any 4) : (4x4=16)

- a. Explain the need for online privacy.
- b. Write short note on Data Recovery.
- c. Give Full Form For:
 - i. BYOD
 - ii. HTTPS
 - iii. LAN
 - iv. DNS
- d. Explain the network threats that occur in mobile.
- e. Define the following in 1 sentence:
 - i. Cyber Terrorism
 - ii. Cyber Stalking
 - iii. Computer Voyeur
 - iv. Social Engineering

Q3. A. Explain the Provisions related for cyber crime. (6)

B. State 2 points of difference between LAN, WAN and MAN. (6)

OR

x. Explain any 3 types of privacy laws. (6)

y. What are the risks involved in evidence collection. (6)

Q4. A. Why CERT is needed? Explain (6)

B. Explain any 3 types of phishing techniques. (6)

OR

contd...2/-

- X. Write a short note on cyber warfare. (6)
Y. Explain the effects of cyber crime against organization. (6)

- Q5.a. Write short note on media sanitization. (6)
b. How do you identify if an email is a phishing email? (6)

OR

- x. Write a short note on Adjudication Officers. (6)
y. Explain the process of cloning of devices. (6)

- Q6.a. Explain different social connections of social networking. (6)
b. Convert the following IP addresses into Binary Format & identify their class: (6)

- i. 191.30.10.1
ii. 201.11.08.22

OR

- x. Explain the difference between generic and country domain type. (6)
y. How you can protect your password from hacking? Explain. (6)

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B.COM. (SEMESTER- II) SUPPLEMENTARY EXAMINATION, MAY/JUNE 2014

FINANCIAL ACCOUNTING (New Syllabus)

TIME: 2 Hours

Marks: 80

INSTRUCTIONS:

- 1) Q.No.1 is compulsory.
- 2) Answer any THREE questions from Q. No. 2 to Q.No.6.
- 3) Figures to the right indicate full marks.
- 4) Working notes should form part of answers wherever necessary.

Q.1.The following balances are extracted from the books of Maharaj Ltd. consisting of the department A and B for the year ended 31st December, 2009.

Particulars	Dept. A	Dept. B
Stock as on 1-1-2009	10,000	13,000
Sales less returns	79,600	1,19,800
Purchase less returns	26,800	74,600
Wages	16,000	20,000
Factory overheads	9,600	12,000
Stock as on 31-12-2009	11,200	14,000

Salaries ₹ 12,000
Office expenses ₹ 7,200
Debtors ₹ 30,000
Furniture ₹ 1,800
Creditors ₹ 1,800
Machinery ₹ 9,000
Cash at bank ₹ 15,400
Capital ₹ 56,200

Other information

- a) Depreciation on furniture and machinery at 10%.
- b) Bad debts ₹ 400.
- c) Create a reserve of 2% for doubtful debts.
- d) Discount allowed by creditors ₹ 200.

- e) Salaries, office expenses, depreciation & other debits & credits to the P&L are to be allocated in the ratio 3:2. Prepare departmental Trading and P & L account and Balance Sheet as on 31st December 2009. (20)

Q.2. Ramlal enterprises has a head office at Chennai & branch at Panaji. The head office sends goods to the branch at cost plus 1/3 profit on cost. The following are the transactions relating to Panaji branch for the year ending 31st March, 1994.

PARTICULARS	AMOUNT
On 1-4-1993 :	
Stock at invoice price	60,000
Debtors	12,000
Furniture	32,000
Petty cash	1,600
Goods sent to branch by the head office (invoice price)	84,000
Goods returned by branch (invoice price)	4,000
Goods returned to branch by debtor	2,400
Cash sent by head office to the branch :	
Petty cash	800
Salary	4,000
Discount allowed to debtors	400
Cash sales	90,000
Credit sales	40,000
Cash received from debtors	32,000
Bad debts	200
Petty cash expenses paid by branch	900
Closing stock at invoice price	36,000
Depreciate furniture by 10%.	

Prepare Branch account for the year ending 31st March, 1994. (20)

Q.3. A, B & C are partners in a Partnership firm sharing profits and losses in the ratio of 3:2:1 respectively. They decided to dissolve their partnership w.e.f. 31/12/2007 on which date their Balance sheet stood as follows:

Liabilities	₹	Asset	₹
Capital A/c:		Fixed assets	80,000
A 30,000		Current assets	44,000
B 15,000		Cash/Bank	26,000
C 25,000	70,000		
General Reserve	30,000		
Mr. A's loan	10,000		
Mr. B's loan	20,000		
Creditors	20,000		
	1,50,000		1,50,000

Additional Information:

It was decided that after keeping aside an amount of 4,000 for estimated realisation expenses, the available funds should be distributed among the partners as and when realised using proportionate capital method.

The details of realisation are as follows: Jan 2008 ₹ 30,000, Feb 2008 ₹ 76,000, March 2008 ₹ 44,000.

It was observed in March 2008 that actual realisation expenses amounted to ₹ 3,000 only.

Show the distribution of cash.

(20)

Q.4. Fire occurred in the premises of Merchant and co., on 1st October, 2012 & stock of the value of ₹ 40,400 was salvaged & the business books & records were salvaged. The following information was obtained:-

Purchases for the year ended 31-03-2012	2,80,000
Sales for the year ended 31-03-2012	4,44,000
Wages for the year ended 31-03-2012	4,000
Purchases from 1-04-2012 to 1-10-2012	83,000
Sales from 1-04-2012 to 1-10-2012	1,27,000
Purchase returns from 1-04-2012 to 1-10-2012	3,000
Sales returns from 1-04-2012 to 1-10-2012	5,000
Wages from 1-04-2012 to 1-10-2012	2,000
Stock on 1-04-2011	1,20,000
Stock on 31-03-2012	1,36,000

The amount of the policy was ₹ 90,000. There was an average clause in the policy. Prepare a statement of claim.

(20)

Q.5. From the following information prepare stores ledger account using weightage average method and FIFO method.

December 1:- Opening balance 700 units @ ₹ 2 each.

December 3:- Purchases 1,400 units @ ₹ 3 each.

December 5:- Issued 1,000 units.

December 9:- Purchased 1,500 units @ ₹ 4 each.

December 10:- Issued 1,100 units.

December 13:- Issued 600 units.

December 15:- Excess materials in stock 100 units, returns from December 5 lot.

December 19:- Purchased 500 units @ ₹ 6 each.

December 22:- Issued 700 units

December 27:- Materials returned to the vendor 200 units.

(20)

Q. 6. Write note on:-

i) FIFO method of inventory valuation.

ii) Objectives of branch accounting.

iii) Piecemeal distribution.

iv) Average clause.

(20)

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Stock on 1-04-2011	1,20,000
Wages from 1-04-2012 to 1-10-2012	2,00,000
Sales returns from 1-04-2012 to 1-10-2012	2,00,000
Purchase returns from 1-04-2012 to 1-10-2012	3,00,000
Sales from 1-04-2012 to 1-10-2012	1,77,000
Purchases from 1-04-2012 to 1-10-2012	8,00,000
Wages for the year ended 31-03-2012	4,00,000
Sales for the year ended 31-03-2012	4,44,000
Purchases for the year	2,80,000

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B.COM. (SEMESTER-II) SUPPLEMENTARY EXAMINATION, MAY/JUNE 2014
GENERAL MANAGEMENT (New Syllabus)

TIME: 2 Hours

MARKS: 80

Instructions:

1. All questions are compulsory however internal choice is available.
2. Questions carrying 4 marks may be answered in about 100 words.
3. Questions carrying 12 marks may be answered in about 400 words.
4. Figures to the right indicate full marks.

Q 1) Answer any FOUR of the following: (4X4=16)

- a) How BOD's are appointed?
- b) What are the differences between formal & informal group?
- c) What is the CR towards employees?
- d) What is ethical business?
- e) What do you mean by a committee?
- f) What are types of role conflict?

Q 2) Answer any FOUR of the following: (4X4=16)

- a) What is need of CR?
- b) Why change is inevitable?
- c) What is functional conflict?
- d) What is unethical business?
- e) What are the managerial powers of BOD's?
- f) What are the features of a group?

Q 3A) How committees can be made effective?

OR

(12)

B) What are the different types of group?

Q 4A) Explain the causes of conflict?

OR

(12)

B) Why there is a resistance to change in the organization?

contd...2/-

Q 5A) What are the important reasons for change?

(12)

OR

B) Explain the concept of managers and ethical behaviour.

Q 6A) Write in brief CR of business towards different stake holders.

(12)

OR

B) What do you mean by code of conduct and standards? Explain.

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AND ECONOMICS, PONDA - GOA

B.COM. (SEMESTER-II) SUPPLEMENTARY EXAMINATION,
MAY/JUNE 2014
ENGLISH

Duration: 2 Hours

Marks: 80

ALL QUESTIONS ARE COMPULSORY.

- Q.1. a) Correct the following sentences. (4)
- My house town is Panaji.
 - Each of the six boys have finished their task.
 - Who are you talking to?
 - He got good marks because he studied hardly.
- b) Remove the negative from the following sentences without hurting the meaning. (4)
- The public is not allowed entry here.
 - I do not like him.
 - At present he has no job.
 - The canteen is not clean.
- c) Rewrite the following sentences in a polite way. (4)
- Don't interfere in my job.
 - This task is not for you.
 - This is a foolish idea.
 - Get out of my office.
- d) Join the following sentences. (4)
- You request him. He will agree. (join with if)
 - She is honest. She is very sincere. (Join with 'and')
 - He is very old. He cannot endure the pains. (join with 'so...that')
 - She left the job. She was not happy with it. (Use reason clause to join)
- e) Use any four of the following expressions in sentences of your own. (4)
- To turn over a new leaf.
 - Daggers drawn
 - At sea

- iv) To break the ice.
- v) Lion's share
- vi) To see eye to eye.

Q.2 A) Write an imaginary interview between a candidate and a panel of interviewers for the post of a salesman (10)

OR

B) Write an imaginary interview between a candidate and a panel of interviewers for a clerical post.

Q.2 C) Draft a presentation to sell a washing machine a mixer/grinder. (10)

OR

Q.2 D) Draft a vote of thanks for your gathering function.

Q.3 E) You are contesting an election. Draft a persuasive talk with the voters. (10)

OR

Q.3 F) Write an imaginary persuasive talk with your friend who does not want to vote. (10)

Q.3 G) You are the owner of the company. The strike has been going on for a long time. Draft a negotiation talk with the union. (10)

OR

Q.3 H) A customer got defective mobile. He is very angry. Draft a talk with him and try to settle his complaint. (10)

Q.4) Answer any two of the following questions. (20)

- a) Draft a piece of conversation between two friends about the out come of the election.
- b) Draft a piece of conversation between you and the principal about your performance in the first semester.
- c) Express your opinion on the following subject.
'Women are as strong as men'.
- d) Draft a piece of advice to your sister or brother who is very rude with your parents.

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B.COM. (SEMESTER-II) SUPPLEMENTARY EXAMINATION
MAY/JUNE 2014
MANAGERIAL ECONOMICS

Duration : 2 hours

Marks: 80

Instructions:

- i) All questions are compulsory however internal choice is available.
- ii) Answer questions from Q.3 to Q.6 each in not more than 400 words.
- iii) Figures to the right indicate marks.

Q.1 Answer **any 4** of the following questions in not more than 100 words:

(4x4 = 16)

- i) Explain any two features of Monopolistic Competition.
- ii) Multi- plant Monopoly.
- iii) First and second degree Price discrimination.
- iv) Four Objectives of pricing policy.
- v) Explain Target Return Pricing
- vi) Write a note on Kinked Demand Curve.

Q.2 Answer **any 4** of the following questions in not more than 100 words:

(4x4 = 16)

- i) Explain 4 reasons of limiting profit policy.
- ii) Note on Break Even Analysis.
- iii) Safety Margin and Contribution Margin.
- iv) If Initial Investment cost is ₹ 1 lakh but annual flows are ₹ 10000, ₹ 20,000, ₹ 35,000, ₹ 48,000 and ₹ 55,000 then what will be pay back period.
- v) Note on Capital Budgeting.
- vi) Write short note on Business Risk and Premium.

Q.3.a) Explain short run equilibrium under perfect competition. (12)

OR

Q.3 b) Explain Monopoly market features . (12)

Q.4 a) Explain Life cycle based pricing. (12)

OR

Q.4 b) Explain sealed bid pricing, Skimming pricing and Administered pricing. (12)

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Q.5 a) Solve any 3 of the following break-even analysis problems: (4x3=12)

- i. Output= 10,000 units, Fixed cost= ₹ 5,00,00, Price per unit= ₹ 50
Variable cost per unit= ₹ 20, calculate break-even points in units and sales value terms. Find new break-even point if price is reduced to ₹ 45.
- ii. Find break-even point from the following data:
Output=1000 units, price per unit= ₹ 25, variable cost per unit= ₹ 10,
Fixed cost= ₹ 8,000. Find contribution margin. Also find sales in rupees to earn target profit of ₹ 60,000.
- iii. Calculate break-even point in sales value terms and number of units that must be sold to earn a target profit of ₹65,000 from the following data: price per unit = ₹30, variable cost per unit = ₹ 25 total fixed cost= ₹ 8,00,000. (Hint: Take BEP output multiply by price to get TR and multiply by variable cost to get TVC).
- iv. Calculate safety margin sales from given data. Sales output = 4,00,000 units, BEP output = 1,40,000 units. Also calculate BEP in sales value terms if total fixed cost = ₹ 80,000, total revenue = ₹ 1,00,000, total variable cost= ₹ 60,000.

Q.6. Write short notes on any 3 of the following: (12)

1. Cost of debt capital.
2. Cost of equity and retained earnings.
3. Social- Cost Benefit Analysis.
4. Steps in Capital Budgeting.
5. Net Present Value (NPV) and Internal Rate of Return (IRR)

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(12)

(12)

(12)

(12)

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PONDA-GOIA

B.COM. (SEMESTER-II) SUPPLEMENTARY EXAMINATION
MAY/JUNE 2014

COST ACCOUNTING (FOUNDATION COURSE)

Duration : 2 Hours

Marks: 80

- Instructions:** 1) Question No.1 is compulsory.
 2) Answer any THREE questions from Q.II to Q.VI
 3) Figures to the right indicate full marks.

Q1) Priyanka Ltd. has three production departments X, Y, Z and two service departments S and C. The following details are extracted from the books of accounts in respect of indirect expenses incurred during March 2014:

Indirect Cost :	Amount (₹)
Indirect wages	9000
Lighting and heating	1200
Rent and taxes	12000
Electric power	6000
Depreciation	24000
Sundry expenses	7800

Following further details are collected for distribution of the above costs:

PARTICULARS	DEPARTMENTS				
	X	Y	Z	S	C
Value of machinery (in ₹ '000)	60	50	80	10	---
Horse power of machines	40	45	60	5	---
Light Points (nos)	20	30	40	20	10
Floor space (sq.metres)	150	200	250	100	50
Direct Wages (in ₹ '000)	30	20	40	4	6
Machine Hours worked	4250	3380	7120	---	---

The costs of the service departments are apportioned percentage wise as follows:

Departments	X	Y	Z	S	C
S	20%	30%	40%	---	10%
C	40%	20%	30%	10%	---

You are required to show the basis of apportionment based on the Repeated Distribution Method. (20)

Q2) From the following particulars you are required to work out the earnings of a worker for a week under :-

- (a) Straight Piece Rate; (c) Halsey Premium Scheme (50% sharing)
 (b) Differential Piece Rate; (d) Rowan premium Scheme

Weekly Working hours	48 hours
Standard Weekly Working hours	60 hours
Hourly wage rate (₹)	7.50
Piece rate per unit (₹)	3.00
Normal time taken per piece	24 minutes
Normal output per week	120 pieces
Actual output per week	150 pieces

Differential piece rate – 80% of piece rate when the output is below normal and 120 % of piece rate when output above normal. (20)

Q3) The budget of a Machine shop for 2013- 14 is as follows:

Normal working week	42 hours
Number of machines	15
Hours spend on maintenance in a week (Normal loss)	5 hours per machine
Estimated annual overheads	₹ 555000
Estimated direct wages rate	₹ 3 per machine hour
No. of working weeks in 2013-14	50
The actual in respect of a 4 week period in 2013-14 are:	
Overheads incurred	₹ 49000
Wages paid	₹ 7500
Machine hours operated	24000

Calculate:

- (i) The overhead per machine hour for 2013 – 14 and
- (ii) The amount of under or over absorption of overhead and wages in respect of the 4 week period. (15)

Q.3(ii) What is time keeping? Explain the methods of time keeping. (5)

Q4 i) An article passes through five hand operations as follows:

Operation No	Time per article	Grade of worker	Wages per hour
1	15 minutes	A	Re. 0.65
2	25 minutes	B	Re. 0.55
3	10 minutes	C	Re. 0.45
4	30 minutes	D	Re.0.40
5	20 minutes	E	Re.0.35

The factory works a 40 hour week and the production target is 600 dozen per week. Prepare a statement showing for each operation and in total the number of operations required, the labour cost per dozen and the total labour cost per week to produce the target output. (15)

ii) What is idle time? Explain the causes of idle time. (5)

Q 5) The accounts of Fadte manufacturing ltd. for the year ended 31st December 2013 show the following :

Particulars	₹
Stock of materials on 1-1-2013	67200
Materials purchased	259000
Drawing office salaries	9100
General office salaries	17000
Bad debts written off	9100
Travellers salaries and commission	10780
Depreciation written off office furniture	420
Rent, Rates, taxes and Insurance (factory)	11900
Productive wages	176400
General expenses	4760
Gas and water (factory)	1680
Travelling expenses	2940

Sales	645540
Managers Salary (two-thirds factory, one third office)	15000
Depreciation written off on Plant, machinery and tools	9100
Cash discount allowed	4060
Repairs of plants, machinery and Tools	6230
Carriage outward	6020
Direct expenses	10010
Rent, rates taxes and insurance (office)	2800
Gas and water (office)	560

The stock of materials as on 31-12-2013 was ₹ 87920.

You are required to prepare a cost sheet showing prime cost, factory cost, total cost and net profit for the year ended 31st December 2013. (20)

Q 6) Write a note on (ANY FOUR) of the following :-

- Time keeping and time booking
- Merricks differential Piece rate system
- Importance of departmentalization
- Prime Cost percentage rate
- Labour turnover rate

(4 x 5 = 20)

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Goa Vidyaprasarak Mandal 's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE
AND ECONOMICS, PONDA -GOA

B.COM. (SEMESTER- II) SUPPLEMENTARY EXAMINATION
(New course), MAY/JUNE 2014
FOUNDATION COURSE [ACCOUNTING]

Duration: 2 Hours

Marks: 80

- Instructions:- a) Q. No. 1 is compulsory.
 b) Answer any three questions from Q.No.2 to Q.No.6
 c) Figures to the right indicate marks.

Q. No. 1 a) Prepare Cash Book of Kavlem Gram Panchayat from the following information for the month of April 2013.

- April 1 Cash book balance ₹ 120000.
 2 Received from Mr. Krishna, tax collector, towards tax collection ₹13000.
 3 Paid ₹ 75000 to Mrs. Anita, towards staff salary.
 4 Paid commission of ₹ 2020 to Mr.Naik towards tax collection.
 7 Advance of ₹ 3200 paid to Mr. Kamal for repairs of bus shed.
 12 Received house rent of ₹ 4500 from Mr. Desai, Manager of SBI.
 13 Mr. Pradhan given advance of ₹ 2400 for stationary .
 14 Purchased office furniture for ₹ 4350.
 16 Received donation of ₹ 5300 from Yuva Samiti for holding inter village cricket tournament. (Marks:16)

Q. No 1 b) Sources of revenue for the Gram Panchayat. (Marks: 4)

Q. No. 2) Following is the trial balance of Harmony Housing Co-op. Society as on 31 March 2013.

Particulars	Debit	Credit
Sales		12,50,000
Sales Return	2,000	
Audit Fees	2,000	
Rent Rates	10,000	
Sales Tax	3,000	
Salary -- Staff	50,000	
Carriage Inward	5,000	
Debtors	30,000	
Purchases	10,05,000	
Furniture	6,000	

Cash-in-hand	400	
Cash at Bank	86,000	
Printing & Stationery	10,000	
Investment	2,00,000	
Stock In Trade	30,000	
Interest paid	2,600	
Share Capital		80,000
Deposits from Members		50,000
Purchase Return		5,000
Creditors		10,000
Interest on Investment		12,000
Rebate Received		3,000
Reserve Fund		12,000
Price Fluctuation Fund		20,000
	14,42,000	14,42,000

Additional Information:-

- Salary Outstanding ₹ 3,000.
- Machinery depreciated @ 10% p.a.
- Sales tax outstanding ₹ 1,000.
- At the end of the year, stock valued at ₹ 60,000.
- Interest accrued on investment is ₹ 6,000/- & Deposits is ₹ 1,500.

Prepare: - i) Trading & P/L Account for the year ending 31 March 2013.

ii) Balance Sheet as on that date.

(Marks: 20)

Q.No.3) Dr. Aakash, a Family Physician commenced practice by investing ₹ 1,50,000 in assets on 1 April 2012. His Receipts & Payments stands as under:

Receipts	Amt.	Payments	Amt.
To Miscellaneous Receipts	600	By Rent	18,000
To Sale of Asset	12,000	By Assistance Salary	45,000
To Consultation Fees	3,00,000	By Stationery	6,000
		By Library Books	18,000
		By Equipment Purchased	24,000
		By Drawings	72,000
		By Balance	
		Bank 1,29,000	
		Cash 600	1,29,600
	3,12,600		3,12,600

- i) Outstanding fees ₹ 9,000.
- ii) Salary outstanding ₹ 6,000.
- iii) New Equipment purchased was on 1 Jan 2013.
- iv) The asset sold was costing ₹ 18,000, which was used only for nine months.
- v) Depreciation provision @ 20% on Equipment / asset & @ 5% on books.
- vi) Prepare: - i) Receipt & Expenditure A/c
ii) Balance Sheet as on 31 March 2013. (Marks: 20)

Q.No.4 a) From the following information given below, prepare Household Income & Expenditure A/c for the year ended 31 March 2012.

- Dr. Raja has his clinic in the part of his own residential building for which a Notional monthly rent of ₹2,000/- has been fixed.
- Yearly professional income was ₹ 2, 05,000/-.
- He uses the car equally for profession & household, the expenses amounted to ₹ 28,000/-.
- Towards the staff salary he spent ₹48,000/-.
- Household receives an interest on investment made ₹ 50,000/-.
- Expenses towards household ₹60,000/-.
- Electricity and gas charges amounted to ₹ 4,800/-, to be divided equally.
- Depreciation provision towards household ₹ 35,000/- & towards clinic ₹ 5,000/-.
- Mrs. Raja receives monthly salary of ₹ 10,000/-.
- The entire profit of ₹1,25,000 from profession was drawn for household use. (Marks 10)

Q.No.4 b) From the following particulars, write a cash book for Ponda Municipality for the month of January 2012.

January 2012	Particulars	Amt.
1	Cash in Hand	4,06,000
1	Allowance to Chairman	10,000
3	Collection from Fisheries	32,000
4	Fees to Advocates	1,800
7	Warrant Fees	2,100
8	Charges towards Public Parking	23,500
9	Labour	3,280
11	Loan repaid	65,000
12	Market receipts	4,200
13	Gratuity	8,000
14	Food License Fees	4,350
14	Payment for Women's College Building	75,000
15	Vehicle Tax	26,000

17	7% Govt. Bonds	11,500
17	Fines from Defaulters	8,350
22	Purchase of Medicine	4,200
25	Bank Deposits	14,500
27	Staff Advances	10,000
28	Fees from School	4,500
29	Road Toll	45,000
30	Miscellaneous Income	9,200

(Marks: 10)

Q. No5.a). "Himalaya" set on voyage on 31 October 2013 from Calcutta to Bombay. On the date of closing the books of accounts, the ship had finished one voyage and was half way through the next single trip to Bombay.. The details of the entire voyage is given below.

Freight	365000
Coal consumption	45300
Stores consumed	20000
Port charges	15000
Crew salary	55000
Depreciation	40000
Insurance-ship	20000
-Freight	8000

Primage was 10% and Address commission 5%. Return journey provided with a freight of ₹200000. Prepare Voyage Account. (Marks:10)

Q.No.5b) "Jahaj" undertook a voyage from India to East Africa, starting on 1 September 2012. The cargo consisted of 900 tons of jute and 100 tons of engineering goods. The freight charges were ₹150 and ₹ 100 resp. The primage was 10%, Brokerage was payable at 5%. The expenses were:

	India	East Africa
Diesel	20000	
Port charges	9000	
Harbour wages	3000	2000
Loading charges	2000	1000
Stores	10000	
Discharging expenses	2000	
Postage	1000	
Salary	10000	

The ship was insured for ₹ 10,00,000 at 1% for voyage policy.
The freight was insured @1/2 %.
Depreciation was charged on the written down value of the ship at 5% p.a., the value as on 1st September 2012 was ₹ 800000.
Prepare Voyage Account for the year ending 31 December 2012. (Marks 10)

Q. No.6) Write Notes on :

- i) Expenses for Panchayat.
- ii) What is the difference between Commercial Accounting and Government Accounting?
- iii) Voyage Income.
- iv) Expenses for Co-operative Societies. (Marks: 20)

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