G.V.M.'s G.G.P.R. COLLEGE OF COMMERCE AND ECONOMICS

PONDA - GOA

INTRA SEMESTER ASSESSMENT - I

JANUARY 2015

B.COM. SEMESTER - II

COST ACCOUNTING (FOUNDATION COURSE)

TIME: 30MINUTES

Q1. Explain any two methods of Time Keeping?

Q2. From the following information calculate the earnings of a worker under Halsey Premium Plan

(4 Marks)

Time Allowed – hours per 100 units

Rs. 2

Hourly Rate

Rs. 7

Q3. On the basis of the following information calculate the earnings of Mr. Ashish under Straight Piece Rate method (4 Marks)

50

200

Normal Rate per hour Rs. 1.50

Standard production per minute 5 units

Factory day 8 hours

Mr. Ashish produces 5000 units per day

Actual time taken in hours

Actual units produced

MARKS: 10

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MARKS:- 10

Duration:- 30 minutes

Instructions:

working note should be part of the answer Fighure to the right indicate full marks

All questions are compulsory

Q1) Kirloskar ship ltd Goa acquired a ship JW Rajshri costing Rs 1250000 on 1st January 2014 and insured @ 6% .the freight was also insured @ 6% .the amount of policy being Rs 800000 during 4months to 31st april 2014.The ship made 1 around trip to Chennai and was half to their second trip (signal way) to Chennai

It carried following cargo

(8marks)

To Chennai 5000 tones at Rs 20 per tone

From Chennai 4000 tones at Rs 30 per tone

To Chennai 5000 tones at Rs 19 per tone

Primage was 5% and address commission was 10%.

Other expenses were as follows

Port charges Rs 7500

Wages and salary Rs 25000

Power Rs 30000

Stevedoring charges Rs 28000 (Rs 2 per ton)

Stores Purchased Rs 7500

Stock of stores on 31 December 2014 Rs 1500

Ship is subject to depreciation @ 6% p.a. On origin cost

Prepare incomplete voyage account from 1st January to 31st April 2014

Q2) Write short note on accrual and hybrid system of accounting

(2marks)

***** BEST OF LUCK *****

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Financial Accounting (Paper II) B.com semester II, Ist I.S.A examination, January 2015

marks: 10

Time: 30 minutes

Instruction : All working notes shall carry marks.

Zoom Proprietors have two departments; namely X and Y. It is the usual practice of Dept Y to buy all its requirements from Dept. X at the market price. Given below is their trial balance as on 31st Dec. 2014.

Particulars	Amount	Particulars	Amount
	1		
Opening stock –X	50,000	Capital	2,00,000
Υ	60,000	Sales –X	3,00,000
Purchases – X	2,00,000	Υ	87,000
Υ	25,000	Dividend on shares	6,000
Wages – X	12,000		
Υ	10,000		
Directors fees	3,000		
Rent and rates	15,000		
Lighting	8,000		
Depreciation	3,000		
Office expenses	5,000		
Furniture	30,000		
Office salaries	9,000		
Plant and Machinery	40,000		
Carriage Inwards(x)	3,000		
Investment	20,000		
Cash at bank	1,00,000		
	5,93,000		5,93,000

Additional Information:

- 1. Internal transfer of goods ₹ 10,000
- 2. Directors fees, depreciation and dividend on shares cannot be allocated among departments.
- 3. Rent and rates to be allocated as ¾th to Dept X and the balance to Dept Y.
- 4. 75% of the lighting is consumed by Dept Y and the balance to Dept X.
- 5. Office expenses and salaries to be divided equally among departments.
- 6. Closing stock of Dept X ₹ 80,000 and Dept Y ₹ 45,000

You are required to prepare Departmental Trading and Profit and Loss A/c; General Profit and Loss A/c; and the combined balance sheet.

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STATISTICAL TECHNIQUES

MARKS:- 10

Duration:- 30 minutes

Q. 1) What is a correlation coefficient intended to measure? (1 mk)

Q. 2) State true or false. If false, correct the statement.

a) The value of coefficient of correlation can be more than 1.

b) Correlation coefficient is the arithmetic mean of two regression coefficients.

Q. 3) Give one difference point between a) Karl Pearson's correlation coefficient and Spearman's rank (2 mks)

correlation coefficient.

b) Positive correlation and negative correlation.

Q. 4) Obtain two regression lines from the following data:

 $\overline{x} = 30$, $\overline{y} = 50$, $\sigma_{x} = 4$, $\sigma_{y} = 5$, r = 0.7(2 mks)

Q. 5) If a coin is tossed 2 times, what is the probability of getting the same face.

Q. 6) Write sample space in throwing a die. Also write two events of this space which are mutually exclusive. (1 mk)

*** best of luck****

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MARKS:- 10

Duration:- 30 minutes

Q. 1) What is Companies Bill on CSR?

(5 mks)

Q. 2) What are the important code of conduct and standards in Business Ethic's $$(5\,\mathrm{mks})$$

**** best of luck****

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MATHEMATICAL TECHNIQUES

MARKS:- 10	Duration:- 30 minutes
Q. 1) Find distance AB if A = (8, 5) & B = (4, 2).	(2 mks)
Q. 2) If A=(2, -3) and B=(5, 6) and P divides the segrentio 2:1, find the coordinates of P.	ment AB internally in the (2 mks)
Q. 3) AB is the diameter of a circle with centre C. If then find coordinates of C using mid point for	A = (1, -2), B=(-7, 10) mula. (2 mks)
Q. 4) Find the coordinates of the point Q which divide externally in the ratio 2:1.	les A=(3, 4), B=(1, -4) (2 mks)
Q. 5) Show that the lines $3x + 4y = 11$, $2x - y = 0$ and	5x - 2y = 1 are concurrent.

*****Best of luck****

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MARKS:- 10	Duration: - 30 minutes	
I. Fill in the blanks:	(1X4=4)	
A perfectly competitive firm is a price (Maker, taker)		
If average cost is more than price, the firm wo (Super normal, normal, subnormal)	ould earnprofit.	
A profit maximising monopolist produces a qu to (MR = MC, P = MR, AR = MC)	lantity corresponding	
In the long run, firm under perfect competitio (Supernormal profit, normal profit, subnormal)		
II. Write Short notes on any 3 questions in two	o or three sentences: (2X3=6)	
Features of Perfect competition (Any two) Features of Monopoly (Any two) Shut down point Price Discrimination		
***** BEST OF LUCK***	**	

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MARKS:- 10

Duration: - 30 minutes

Q. 1) a) Convert the following IP address into binary format and identify its class, Host number and Network address. (4 mks)

218.20.113.2

b) Identity the Protocol, Domain Name, Domain Type and pathname from the web address given below: (2 mks)

"http://www.Flipkart.com/accessories/order.html"

Q. 2) a) Draw the diagrams of LAN & WAN.

2 mks

b) State any 2 points of Difference between HTTP and HTTPS. ($2\ \mathrm{mks}$)

**** best of luck *****

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IN SPOKEN ENGLISH

MARKS:- 10

Duration: - 30 minutes

Que1 : Correct the following sentences. (5 mks)

- i) God help them who helps themselves.
- ii) Sheila and Manisha has given their names.
- iii) This is an difficult task.
- iv) Harish is the tallest between harish and Naresh.
- v) I does not care.

Que2 A) Convert the following into indirect. (Any two) (2 mks)

- 1) I said to you, "I shall not tolerate your indiscipline."
- 2) She said to her father, " (an I go for picnic tomorrow?"
- 3) Her Father said to her, "Don't go for any picnic."
 - B) Convert into direct speech (Any three)
- 1) The boss exclaimed to the woman that it was very foolish of her.
- 2) The woman asked him why he was talking like that.
- 3) The principal told us to wear our I-cards everyday
- 4) She requested her husband not to be rude on that day.

*** best of luck ****