

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

**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
ACCOUNTING – I (DSE-6)**

Duration: 30 Minutes

Marks: 10

Q.1) Answer ANY TWO of the following questions: (2 x 5 mks each)

A) M/s Gauravi purchased a computer on hire purchase system from M/s Vaibhav on 1-1-2018 for a cash price of ₹1,32,800. Both parties agreed upon a down payment of ₹12,800 and the remaining amount in four instalments of ₹33000, ₹32,000, ₹31,000 and ₹30000 respectively to be paid at the end of the year. The interest rate decided is 5 % p.a. Prepare a table of analysis showing interest calculation.

B) Ms Geeta purchased an equipment on 1-1-19 from Mr. Ramesh on hire purchase system. The down payment was agreed at ₹20,000 and four instalments of ₹15,000 plus an interest of 15 % p. a. was agreed upon. The cash price of the equipment on 1-1-2019 was ₹87,000. Prepare a table of analysis showing interest calculation

C) Ms. Anita purchased a machine on hire purchase system with the terms agreed as follows.

- Down payment of ₹7,500
- Four equal instalments of ₹11000 each
- Interest is charged at the rate of 10 % p.a. on balance remaining at the end of the year.

Prepare table showing the calculation of interest

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**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
ACCOUNTING - II**

Duration: 30 Minutes

Marks: 10

Instructions: 1) Answer any 1 question out of 2.
2) Figures to the right indicate full marks.

(10 marks)

Q1) Mr. Tushal a Chartered Accountant is the owner of a three storeyed house. He occupies the ground floor for his profession. His receipts and payment for the profession for the year ended 31st December 2019 is given to you. Prepare a Profit and loss for his profession and the income and expenditure account for the household.

Receipts	Amount	Payments	Amount
Audit Fees	108000	Salaries	14400
Tax Consultation Fees	36000	Notional Rent	6000
		Motor Car expenses	16000
		Telephone Charges	3000
		Electricity Charges	4800
		Printing and Stationary	3200
		Institute Membership Fees	700
		Purchase of books and periodicals	6000
		Cash in Hand	2150
		Cash at bank	21800

Additional Information:

- 1) The motor Car expenses, telephone charges and electricity charges to be shared equally between the household and profession.
- 2) 20% of the salaries are to be borne by the household
- 3) Annual Expenses of the household are:
 - a) Food = ₹ 76,000/-
 - b) Clothing = ₹ 16,000/-
 - c) Miscellaneous Expenses = ₹ 6000/-
- 4) Other income of the household are:
 - a) Income from investment ₹ 18,000/-
 - b) Salary of Mr Tushal from a school is ₹ 16,800/-

The entire income of the profession is to be taken as income of the household.

OR

Q2) Answer the following.

(5x2=10 marks)

- A) Explain Notional Rent with example.
- B) Explain Disbursement Account with example
- C) Explain Clients Deposit Account with example
- D) Explain why closing work in progress is recorded as expenditure in Receipts and Expenditure account and an asset in balancesheet.
- E) Explain Amount owing by client and where it is recorded.

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**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
ADVANCED COMPANY ACCOUNTS (DSE-5)**

Duration: 30 Minutes

Marks: 10

Q. 1 From the following ledger balances of Rajat Ltd., prepare the balance sheet as on

31st March, 2024 as per the revised Schedule III of the Companies Act along with
necessary notes;

(10 Marks)

Particulars	Amount (₹)
Office Equipments	₹4, 80, 600
9% Govt. Bonds (investment)	₹2, 45, 000
Loose Tools	₹1, 63, 000
Plant and Machinery	₹18, 00, 000
Computer Software	₹83, 250
Debtors for goods	₹1, 90, 000
Deferred advertisement expenses	₹30, 000
Closing Stock	₹1, 00, 200
Interest accrued on investment	₹51, 000
Cash at bank	₹23, 000
General reserve	₹2, 15, 000
Profit and Loss A/c (Credit)	₹2, 00, 000
Creditors for goods	₹1, 68, 500
Creditors for expenses	₹36, 000
Bank Overdraft	₹75, 000
Mortgage loan	₹3, 10, 000
8% Preference Share Capital	₹5, 50, 000
Equity Share Capital	₹15, 00, 000
Staff Welfare Fund	₹85, 000
Provision for Taxation	₹26, 550

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**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
ADVANCED COST ACCOUNTING - I**

Duration: 30 Minutes

Marks: 10

Q.1) Answer the following. (10 Marks)

The expenses shown below were incurred for a job during the year ended on 31 March 2022.

Particulars	AMOUNT ₹
Direct Material	₹90,000
Direct Wages	₹45,000
Administrative Overheads	₹30,000
Selling and Distribution Overheads	₹15,000

Contract (Selling) price of the job was ₹2,20,000.

You are required to prepare

- i) You are required to prepare a statement showing the profit earned from the job during the year ended 31 March 2022, as well as an estimated price of a job which is to be executed in the year 2022-23.
- ii) You should charge same percentage of profit as was the case in the previous year. Materials will be ₹1,00,000 & Wages will increase by 10%.
- iii) Administrative overheads will remain the same and selling and distribution overheads as a percentage of Direct Wages.

OR

Q.2) Answer the following. (2X5 Marks)

- a) Write the advantages of job costing .
- b) Write a short note on batch costing.

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**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
ADVANCED COST ACCOUNTING - II (DSE-7)**

Duration: 30 Minutes

Marks: 10

Instruction:

1. Working notes will carry marks
2. Answer any ONE question

Q.1) (10 mks)

Product supermodel passes through 2 processes before it is transferred to finished stock A/c. the following information is provided for the month of September 2024.

Particulars	Process I	Process II	Finished stock
Opening stock	₹20,000	₹24,000	₹60,000
Direct material	₹40,000	₹42,000	-----
Direct wages	₹30,000	₹30,000	-----
Closing stock	₹10,000	₹12,000	₹30,000
Manufacturing Overheads	₹20,000	₹49,000	-----
Profit % on transfer price	20%	25%	
Inter process profit on opening stock	-----	₹3,000	₹4,000
Sales during the period	-----		₹4,00,000

Stock in process are valued at prime cost and finished stock is valued at the price at which it is received from process II. Prepare

- a. Process Accounts and
- b. Finished stock A/c

Q.2) Write short notes on. (2x5 mks)

- a. Inter process profits
- b. Abnormal loss and Normal loss

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**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
ADVANCED MANAGEMENT ACCOUNTING (DSE-7B)**

Duration: 30 Minutes

Marks: 10

Instructions; 1) All questions are compulsory.

2) Figures to the right indicate the full marks assigned to the questions.

Q. 1) Answer any two of the following in a sentence each; **2 x 1 = (2)**

- i) Marginal Costing
- ii) Composite Break Even Point
- iii) Marginal Cost

Q. 2) XYZ Ltd. Manufactures and sells a product. It supplies the following information

about its product

4 x 1 = (4)

Sales	₹1, 00, 000
Marginal cost	₹75, 000
Fixed cost	₹10, 000
Profit	₹15, 000

Calculate; a) Contribution, b) P/V Ratio, c) Break Even point and d) Margin of Safety.

Q. 3) The cost structure of product 'A' of ABC Ltd. for 5, 000 units is given as in the following;

4 X 1 = (4)

Material cost	₹20
Labour cost	₹10
Variable overheads	₹4
Fixed overheads	₹6
Selling price	₹50

The capacity of the company is 10, 000 units. The company receives a foreign order for 2500 units at a price of ₹44 per unit. Prepare a Marginal cost statement and State Whether order should be accepted.

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**B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
COST AND MANAGEMENT AUDIT (DSE-VI)**

Duration: 30 Minutes

Marks: 10

Q) Answer the following questions. **(2x5=10 Marks)**

1. What is Cost Audit? Who is a Cost Auditor?
2. Who can't be a Cost Auditor?
3. How Cost Auditor is appointed in the Company?
4. What are the differences between Cost Audit and Financial Audit?
5. What do you mean by Management Audit and VFM Audit?

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B.COM. CBCS (SEMESTER-VI) INTRA SEMESTER ASSESSMENT (ISA-I-TEST) FEBRUARY 2025
HUMAN RESOURCE MANAGEMENT**

Duration: 30 Minutes

Marks: 10

Instructions: *i) Figures to the right indicate marks assigned to the questions
ii) All questions are compulsory*

Q) Answer any 5 of the following questions: (2 Marks X 5 = 10)

1. Explain the concept Human Resource planning. (CO1) (BL2)
2. What is the meaning of Job Analysis? (CO1) (BL1)
3. Briefly explain the concept of Recruitment. (CO1) (BL2)
4. Briefly explain the concept of Job Rotation. (CO1) (BL2)
5. Briefly explain Job Description. (CO1) (BL2)
6. Explain the concept of Job Design. (CO1) (BL2)

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**B.COM. CBCS (SEMESTER-VI) Intra Semester Assessment (ISA-I)-Test FEBRUARY 2025
INTERNATIONAL ECONOMICS**

Duration: 30 Minutes

Marks: 10

Instructions : Use of simple calculators be allowed.

Q.1. Complete the following sentences with appropriate words or terms. (4x 1/2 mark= 2 marks)

- a. _____ trade amounts to nearly 40 percent of world trade.
- b. Raymond Vernon, a Harvard Business School professor, developed the _____ theory in the 1960s.
- c. Bilateral agreements used by nations to reduce the rapid growth of certain exports are known as _____.
- d. Social clauses in foreign trade include labour and _____ standards.

Q.2. Solve any 2 of the following problems: (2 x 1 mark = 2 marks)

- a) In 2023-24, India's Price index of exports (Px) was 375 and Price index of imports (Pm) was 415. Calculate Net Barter Terms of Trade and interpret it.
- b) In 2023-24, India's Quantity index of exports (Qx) was 286 and Quantity index of imports (Qm) was 460. Calculate Gross Barter Terms of Trade and interpret it.
- c) Find out the Income terms of trade for India in 2022-23 given Quantity index of exports (Qx) was 186, Price index of exports (Px) was 155 and Price index of imports (Pm) was 393. Interpret the value.

Q.3 Answer any 3 of the following questions: (3 x 2 marks =6 marks)

- i. 2 factors which give rise to international trade.
- ii. Define Anti-dumping duties as a trade barrier.
- iii. 2 gains from trade
- iv. 2 types of tariffs or custom duties.

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