

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

Marks: 10

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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 - 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 COST ACCOUNTING - I

Marks: 10

(10 Marks)

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

- 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.

(2X5 Marks)

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

Marks: 10

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.

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

Marks: 10

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

$$2 \times 1 = (2)$$

- 4 x 1 = (4)**

4 X 1 = (4)

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)

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|---|-------------|
| 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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