

**Goa Vidyaprasarak Mandal's**  
**GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS**  
**FARMAGUDI, PONDA – GOA**  
**B.COM. UGC-CCFUP (SEMESTER-II) REGULAR EXAMINATION APRIL 2024**

**COM-101 - ELEMENTS OF COST**

**Time: 2 Hours**

**Marks: 80**

Instructions:

1. Question No. 1 is compulsory.
2. From Question No. 2 to Question No. 5 internal choice is available.

Q. 1 Answer following questions - **(8x2=16 Marks)**

1. What are Overhead expenses?
2. List any four functions of Purchase department.
3. Define cost accounting.
4. Why salary of office supervisor considered as indirect labour?
5. Show and label classification of Elements of Cost.
6. Name any four items under Factory overheads.
7. How is Normal waste treated in Cost accounting?
8. What is Cost sheet?

Q.NO. 2 A) Explain any six objectives of Cost accounting in detail. **(12 Marks)**

**OR**

Q.NO. 2 B) Explain any eight Essentials of a good costing system in detail. **(12 Marks)**

Q.NO. 2 C) **(4 Marks)**

Show the earnings of a Sameer who produces 200 units in a week's time, the guaranteed weekly wages payment for 45 hours is ₹ 405. The expected time to produce one unit is 15 minutes which is increased by 20% under incentive scheme. What will be the earning per hour under Halsey Incentive scheme (50% sharing)?

Q. No. 3 A) **(12 Marks)**

The following is an extract of the records of Receipts and Issues of tiles in a manufacturing company during March, 2023.

Date	Particulars
March 1	Opening balance 300 tiles @ ₹5 per tile
3	Purchased 400 tiles @ ₹6 per tile
4	Issued 250 tiles
9	Issued 200 tiles
12	Purchased 350 tiles @ ₹5.50 per tile
15	Issued 400 tiles
20	Issued 50 tiles
22	Purchased 150 tiles @ ₹7 per tile
27	Purchased 100 tiles @ ₹6.50 per tile
31	Issued 150 tiles

Apply "First in first out" method of pricing of material issues and record the above transactions in Stores ledger.

**P.T.O.**

Q. No. 3 B) Identify any four Functions of Store keeper in detail.

(4 Marks)

**OR**

Q. No. 3 C) Utilize any four essentials of Material Control to manage stores in a production department.

(4 Marks)

Q. 4 A)

(12 Marks)

Razor Limited has five departments A, B, C, D and E. A, B and C are production department and D and E are service department. The overheads incurred are:

Particulars	Amount	Particulars	Amount
Rent	21600	Subsidy to canteen	31200
Stores overheads	10800	Rates and taxes	6000
Depreciation on building	108000	Depreciation on other assets	84000
Power	33000	Insurance on building	19200
Lighting	25600	Insurance on plant	16800

Additional information:

Particulars	A	B	C	D	E
Area (sq Ft.)	6000	8000	8000	4000	4000
Number of employees	160	220	120	60	40
Other assets	300000	380000	360000	200000	160000
Light points	30	20	14	10	6
Horse power of machine	800	600	400	400	-
Value of material consumed	180000	160000	120000	-	80000

Department D provides services to Department A, B and C in the ratio of 4:2:2 and Department E provides services to Department A, B and C in the ratio of 5:3:2.

Categorize the above overhead expenses using Primary distribution summary and secondary distribution summary under direct method.

Q. 4 B)

(4 Marks)

A factory has three Production Departments A, B and C and two Service Departments (X and Y). The overheads and other information is given below:

Particulars	Amount
Rent	24,000
Lighting	2400
ESI Contribution	3600
Power	21600

Particulars	A	B	C	X	Y
Area square ft.	400	300	270	150	80
Wages	18000	15000	12000	9000	6000
Horse power of plant	600	400	300	150	50

Solve the problem under Primary Overhead Distribution Summary method.

**OR**

Q. 4 C) How would you organize Overheads on the basis of function in a factory?

(4 Marks)

**P.T.O.**



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**FARMAGUDI, PONDA - GOA**  
**B.COM. UGC-CCFUP (SEMESTER-II) REGULAR EXAMINATION APRIL 2024**  
**COM-112 - FUNDAMENTALS OF BANKING**

**Duration: 2 hrs**

**Marks: 80**

**Instructions:**

1. *All questions are compulsory.*
2. *Internal Choices are given.*
3. *Figures to the right indicate maximum marks to the questions.*

- Q1 A) Answer the following question: - (2x8 Marks)
- 1) Distinguish between Unit banking & Branch banking
  - 2) Why are foreign banks required?
  - 3) What is a 'Demat Account'?
  - 4) Write a note on Letter of Guarantees.
  - 5) What is a Promissory Note?
  - 6) State and explain any two Features of Negotiable Instruments.
  - 7) Write a note on RTGS.
  - 8) What are the uses of Credit Card?
- Q2 A) Explain the functions of RBI (any eight) (12 Marks)
- OR**
- Q2 B) Draw and explain the structure of banking in India. (12 Marks)
- Q2 C) Illustrate the advantages of Branch banking. (4 Marks)
- Q3 A) Identify the different types of deposits and explain each in detail. (12 Marks)
- Q3 B) Loans are assets to the bank. Explain this with an example. (4 Marks)
- OR**
- Q3 C) Identify the terms on which a Banker- customer relation is terminated. (4 Marks)
- Q4 A) Define 'Cheque'. Examine the various types of crossing. (12 Marks)
- Q4 B) Explain the concepts of Negotiable Instruments with examples. (4 Marks)
- OR**
- 4 C) Classify the different types of endorsements. (4 Marks)
- Q5 A) Interpret and write how the following 4 digital methods of transactions have played a crucial role to promote E Banking in India.  
ATM, UPI, NEFT, NETC (12 Marks)
- Q5 B) Evaluate the benefits of E banking. (4 Marks)
- OR**
- Q5 C) Asses the role of NPCI in the development of E banking. (4 Marks)

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**FARMAGUDI, PONDA-GOA.**  
**B.COM. UGC-CCFUP (SEMESTER –II) END EXAMINATION, APRIL 2024**  
**COM-146 - BUSINESS DATA PROCESSING AND NETWORKING**

Duration: **1 hour**

Marks: **20**

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***Instructions:***

***1. All questions are compulsory. 2. Draw diagrams wherever necessary.***

**Q.1** Answer **each** of the following: (1x4=04)

- i) Give the definition of Modem.
- ii) Give the definition of E-Commerce.
- iii) Give the full form of WAN.
- iv) Give the full form of EDI.

**Q.2** A. i) State the advantages of Computers in Data processing (2)

OR

ii) List the benefits of Data Analytics in Business. (2)

**B.** What are the steps in a Trade cycle? (2)

**Q.3** A. i) State and explain any 2 advantages of Computers Networks. (2)

OR

ii) State and explain any 2 advantages of Optical Fibres. (2)

**B.** State and describe any two LAN topologies. (2)

**P.T.O.**



Goa Vidyaprasarak Mandal's  
Gopal Govind Poy Raiturcar College of Commerce & Economics, Farmagudi - Ponda, Goa  
B.Com. UGC CCFUP (Semester II) F.Y B.Com, Semester-II, Semester End Examination, April 2024  
**Business Mathematics-II (COM-147, NEP-2020)**

Duration: 1 hour

Total Marks: 20 marks

Instructions:

- Start each question on a fresh page.
- Figures to the right indicate maximum marks.
- Use of non-scientific, non-programmable calculators is allowed.

Q1. Answer each of the following: (4x1=4)

- i) State the slope-intercept form of the equation of a line.
- ii) Define a statement.
- iii) State the formula for inverse of a matrix A.
- iv) Recall the formula for the  $n^{\text{th}}$  term of a Geometric Progression.

Q2. A) Define matrix addition for 3x3 matrices using an example. (2)

B) State the conditions for two lines to be parallel & perpendicular. (2)

Q3. A) Illustrate by giving examples scalar matrix and upper triangular matrix. (2)

B) Estimate the product  $A \times B$  for the matrices  $A = \begin{bmatrix} 2 & 6 \\ 9 & 8 \end{bmatrix}$  and  $B = \begin{bmatrix} 3 & 10 \\ 7 & 9 \end{bmatrix}$  (2)

OR

C) Summarise the conclusion by combining the following sentences. (2)

Rahul is a F.Y. B.Com student. All F.Y. B.Com students are punctual.

Q4. A) Recall the formula for sum of 'n' terms of an Arithmetic Progression. (2)

Also estimate the sum of first 20 terms of the A.P 12,15,18,...

B) Classify whether the following statement is a tautology or a contradiction : (2)

$$[\sim p \wedge (p \vee q)] \rightarrow q$$

OR

C) Estimate the X-intercept and Y-intercept of the line  $2x + 5y = 20$  (2)

Q5. A) Compute the determinant of the matrix  $C = \begin{bmatrix} 3 & 6 & 9 \\ 12 & 9 & 8 \\ 4 & 10 & 7 \end{bmatrix}$  (2)

B) Recall the formula for the slope of the line passing through the points  $(x_1, y_1)$  &  $(x_2, y_2)$ . (2)

Also compute then slope of the line passing through the points (1,2) & (5,9).

OR

C) Recall the distance formula and calculate the distance between the points (12,15) & (19,10) (2)

The End



**UGC – CCFUP**  
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**B.COM. (SEMESTER - II) EXAMINATION, APRIL 2024**  
**ECO-132 - GLOBALISATION**  
**(MULTI- DISCIPLINARY COURSE)**

**Duration: 2 Hours**

**Marks: 60**

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**INSTRUCTIONS:** *1) All questions are compulsory.*  
*2) Figures to the right indicate marks.*

- Q 1) Answer the following questions: **(6 x 2 = 12 Marks)**
- (1) Define the term Globalisation as given by International Monetary Fund.
- (2) List out the stages of globalization as given by Kenichi Ohmae.
- (3) Match the items of Column A with Column B

<b>Sr. No.</b>	<b>Column A</b>	<b>Sr. No.</b>	<b>Column B</b>
1	Global Village	a	WTO
2	Global Market Entry Strategy	b	IMF
3	Promoting Free International Trade	c	Sociological Definition
4	Index of Globalisation	d	Joint Venture
		e	KOF

- (4) State any four obstacles to globalization.
- (5) Name the new features of second phase of globalization.
- (6) List the stages of internationalization / globalization of business.

P.T.O.

Q 2A) Recall the features of a transnational economy as given by Peter Drucker. (6 Marks)

Q 2B) State & explain the advantages of globalization. (6 Marks)

Q 3A) Compare between old and new globalization. (6 Marks)

Q 3B) Explain the drivers of globalization. (6 Marks)

**OR**

Q 3C) Describe **any three** characteristics of TNCs. (6 Marks)

Q 4A) Give an outline of the types of globalization. (6 Marks)

Q 4B) Demonstrate the challenges of globalization. (6 Marks)

**OR**

Q 4C) Summarize about KOF Index of Globalisation. (6 Marks)

Q 5A) Identify in detail **any three** global market entry strategies. (6 Marks)

Q 5B) Explain in detail about the globalization of markets and globalization of production. (6 Marks)

**OR**

Q 5C) Examine the following economic components of globalization -

x) Globalisation of Investment

y) Globalisation of Technology.

(6 Marks)

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ECONOMICS, PONDA-GOA**

**B.COM. UGC-CCFUP (SEMESTER - II) REGULAR EXAMINATION, APRIL/ MAY, 2024  
ADVANCED WRITING SKILLS IN ENGLISH (COURSE CODE: ENG-132)**

**Number of Credits: 03**

**Duration: 2 Hours**

**Marks: 60**

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**Q.1.** Answer the following questions: **(6X2)**

1. Identify the verb tense used in the following sentence: "She will be singing at the concert tomorrow."
2. Identify the part of speech in the sentence: "The rabbit ran quickly into its burrow"?
3. Identify and list the correct format for writing a formal letter.
4. What information should be included in the heading of a notice?
5. What is the purpose of writing a précis?
6. Define a paragraph and list its key components.

**Q.2 A)** List the key components of an agenda for a meeting. **(6)**

**Q.2 B)** State the purpose of writing a formal letter. **(6)**

**Q. 3 A)** Explain the purpose of an agenda in a meeting. **(6)**

**Q. 3 B)** Describe the key components of the minutes of a meeting. **(6)**

**OR**

**Q. 3 C)** Describe the process of identifying the main idea and supporting details in a paragraph. **(6)**

**Q. 4 A)** Discuss the role of conjunctions in connecting clauses or sentences, providing examples of different types of conjunctions. **(6)**

**Q. 4 B)** Explain the function of prepositions in a sentence and give examples of common prepositions. **(6)**

**OR**

**Q. 4 C)** Describe the concept of subject-verb agreement and provide 3 examples. **(6)**

**Q.5 A)** Write a paragraph discussing the importance of environmental conservation. **(6)**

**Q.5 B)** Draft a notice informing students about an upcoming school event. Invent the necessary details. **(6)**

**OR**

**Q.5 C)** Write a formal letter to the manager of a company of your choice requesting information about internship opportunities. **(6)**

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**FARMAGUDI, PONDA - GOA**  
**B. COM. UGC-CCFUP (SEMESTER-II) REGULAR EXAMINATION, APRIL 2024**  
**VAC-105 - ELECTIONS AND ELECTORAL MANAGEMENT IN INDIA**

**DURATION: 1 HOUR**

**MARKS: 40**

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

**Q. 1 Attempt, Any four: -**

**(4X2=8)**

- (i) What is term of Rajya Sabha (Council of the States) and Lok Sabha (House of the People)?
- (ii) How many seats are reserved in the Lok Sabha for Scheduled Tribe and Scheduled Caste communities?
- (iii) What is composition of Rajya Sabha and Lok Sabha?
- (iv) What are two conditions to register as a voter?
- (v) How many seats are allocated to State of Goa for Rajya Sabha and Lok Sabha?
- (vi) Match the items in Column-A with Column-B: -

**Column-A**

**Column-B**

- |                                 |                   |
|---------------------------------|-------------------|
| (a) Chief Election Commissioner | (i) Gyanesh Kumar |
| (b) Election Commissioner       | (ii) Rajiv Kumar  |

**Q. 2 (A)** Explain the importance of elections to democracy.

**(3)**

**OR**

**Q. 2 (A)** 'India is the largest democracy in the world'— Comment.

**(3)**

**Q. 2 (B)** 'Lok Sabha elections—2024: My Expectations'. Comment.

**(3)**

**Q. 2 (C)** What is full form of EPIC?

**(2)**

**Q. 3 (A)** Identify challenges in conducting free and fair elections in India.

**(3)**

**OR**

**Q. 3 (A)** Explain the constitutional provisions to conduct elections in India.

**(3)**

**Q. 3 (B)** Are Electronic Voting Machines safe?. Discuss.

**(3)**

**Q. 3 (C)** What are electoral bonds in India?

**(2)**

**Q. 4 (A)** Should voting be made compulsory? Justify your answer.

**(3)**

**OR**

**Q. 4 (A)** Outline the provisions under the model code of conduct during elections for political parties and candidates.

**(3)**

**Q. 4 (B)** Explain 'One Nation, One Elections' as recent electoral reform in India.

**(3)**

**Q. 4 (C)** What are duties of a Presiding Officer during elections?

**(2)**

**P.T.O.**





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**ECONOMICS, PONDA-GOA**  
**B.COM. UGC-CCFUP (SEMESTER - II) REGULAR EXAMINATION, APRIL/ MAY, 2024**  
**LIFE SKILLS (COURSE CODE: VAC-116)**

**Number of Credits: 02**

**Duration: 1 Hour**

**Marks: 40**

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**Q.1. Answer the following questions. (4X2)**

- a) What are the foundational components of effective communication skills?
- b) List the steps involved in problem-solving?
- c) Define self-esteem.
- d) Name essential elements of time management skills.

**Q.2 A. i) Define S.W.O.T analysis in personality development. (3)**

**OR**

**Q.2 A. ii) What are some examples of non-verbal communication cues? (3)**

**Q.2 B) i) Define verbal communication. (3)**

**Q.2 C) i) Name any FOUR techniques for managing stress. (2)**

**Q. 3 A. i) Discuss ways to maintain healthy relationships. (3)**

**OR**

**Q. 3 A. ii) Discuss the importance of self-awareness in personal development. (3)**

**Q. 3 B) i) How does empathy contribute to effective conflict resolution? (3)**

**Q.3 C) i) How does active listening contribute to effective communication? (2)**

**Q. 4 A. i) Describe the difference between assertiveness and aggression in interpersonal interactions. (3)**

**OR**

**Q. 4 A. ii) Describe the role of body language in conveying messages during interpersonal communication. (3)**

**Q. 4 B) i) Summarize various practices one can adapt to nurture physical, emotional and mental wellbeing. (3)**

**Q.4 C) i) Explain the concept of time management and its relevance in achieving goals. (2)**

**Q.5 A. i) Share an example of a time when your problem-solving skills were put to test, and how you tackled the issue? (3)**

**OR**

**Q.5 A. ii) Illustrate with examples on strategies to resist negative peer pressure on college campus. (3)**

**Q.5 B) i) Apply decision-making techniques to analyze and resolve a personal dilemma you've encountered recently. (3)**

**Q.5 C) i) Apply problem-solving techniques to develop a solution for reducing household energy consumption and promoting sustainability. (2)**

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**B.COM. UGC-CCFUP (SEMESTER-II) REGULAR EXAMINATION, APRIL 2024**  
**VAC-118 – HEALTH AND PHYSICAL EDUCATION**

**Time: 1 Hour**

**Marks: 40**

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- Q.1) a. Why to consider individual differences while training for cricket or any other sports? **2 marks**
- b. How can weight management help obesity prevention in today's context? **2 marks**
- c. Do you agree that Practicing again and again the skills and actions makes a sportsperson improve, explain? **2 marks**
- d. What are the ways to control blood sugar levels by involving in sports and games and its effects on type 2 diabetes? **2 marks**

Q.2 A) i) What are the dimensions of physical activity you know that you can list down? **3 marks**

**OR**

- Q.2 A) ii) Explain emotional well being and stress reduction as effective dimensions in physical activity? **3 marks**
- Q.2 B) Do you think you become more socially responsible in life when you play volleyball or any game you like? **3 marks**
- Q.2 C) Emotional balance is life's biggest factor and how does it take place by involving in sports and games? **2 marks**

Q.3 A) i) What are various categories of people you have to think of while making them involve in any sports or activities? **3 marks**

**OR**

- Q.3 A) ii) What exercises would you suggest to your friend who is married preparing to give birth to her first child and what care should she take while doing those exercises? **3 marks**
- Q.3 B) Young people need to choose different types of activities to keep healthy and fit so what you will make them do not to get bored doing the same things regularly? **3 marks**
- Q.3 C) What is the activities to improve mobility for moving from one place to another to some friend who is physically handicapped? **2 marks**

**P.T.O.**

