

**GOA VIDYAPRASARAK MANDAL'S
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS**

**B.COM. UGC - CCFUP (SEMESTER-IV) EXAMINATION APRIL 2025
COM-221 - ACCOUNTING FOR SERVICE ORGANISATIONS**

Duration: 2 Hours

Marks: 80

- Instruction:** a) All questions are compulsory
b) Internal choice is available
c) All figures to the right indicate marks

- Q 1) Answer the following: (8x2 = 16 Marks)
- What is contingent liability (CO1, BL1)
 - List out the schedule for Balance Sheet. (CO1, BL1)
 - What is Reinsurance? (CO2, BL1)
 - What is Unexpired Risk Reserve? (CO2, BL1)
 - Describe the treatment of staff meals and accommodation to employees. (CO3, BL1)
 - What are Entrance fees and Subscription fees? (CO3, BL1)
 - Define Income and Expenditure Account. (CO4, BL1)
 - State the difference between personal and professional accounts (CO4, BL1)

- Q 2. a) The Following are the figures extracted from the books of Ridhan bank Ltd as on 31.3.2025 (12 Marks) (CO1, BL2)

Particulars	Amt. ₹
Interest Received	37,05,738
Interest Paid on deposits	20,37,452
Issued and Subscribed Capital	10,00,000
Directors Fees	2,00,000
Salaries and allowances	30,000
Rent and Taxes paid	90,000
Postage and Telegrams	60,286
Statutory reserve fund	8,00,000
Commission, Exchange and Brokerage	1,90,000
Rent Received	65,000
Profit on Sale of Investments	2,00,000
Depreciation on Banks Properties	30,000
Statutory Expenses	40,000
Preliminary Expenses	25,000
Auditors Fees	5,000

Additional Information:

- A customer to whom sum of ₹5 lakhs has been advanced has become insolvent.
- Rebate on bills discounted ₹16,000
- Provision for tax ₹6,50,000

Prepare the Profit and Loss account for the year ended 31.03.2025

OR

P.T.O.

b) The following particulars relate to Keya bank Ltd as on 31st March 2025

Particulars	Amount (₹)
Authorized Capital	12,00,000
Paid up capital (₹ 10)	7,00,000
Bills discounted	2,60,000
Borrowings Private	1,48,000
Zero Balance Savings account	50,000
Profit and loss A/c (cr.)	60,000
Branch adjustment (dr.)	2,850
Statutory Reserve fund	2,82,000
Cash credits	5,60,000
Unclaimed dividend	3,800
Loans Issued	9,20,000
Office Furniture	12,000
Family Savings A/c (four members and above)	14,00,000
Cash in hand and with RBI	1,48,950
Cash with other banks	1,80,000
Endorsement and acceptances	30,000
Investments (at cost) in shares	4,60,000
Bills for collection being bills receivables	20,000

Prepare the Balance Sheet for the year ended 31.03.2025 (12 Marks) (CO1, BL2)

c) Explain with example how advances are classified in bank accounting.

(4 Marks) (CO1, BL2)

Q 3. a) From the following details prepare Revenue a/c of Tanush Insurance co. ltd. carrying on Marine insurance business for the year ended 31/03/25 (12 Marks) (CO2, BL3)

Particulars	Amount (₹)
Premium Received	15,00,000
Reinsurance Premium paid	1,00,000
Claims Paid	7,00,000
Expenses of management	3,00,000
Commission Paid	50,000
Claims Outstanding on 31.3.2024	1,00,000
Rent and taxes	27,000
Employees remuneration	34,000
Legal and professional charges	54,000
Auditors' fees	23,000
Printing stationery	18,000
Create Reserve for unexpired risk @ 40%	

Q 3. b) Show treatment of unexpired risk reserve in final accounts. (with example)

(4 Marks) (CO2, BL3)

OR

c) How would you differentiate between Life Insurance and General Insurance accounting in practical situations?

(4 Marks) (CO2, BL3)

Q. 4 a) The following trial balance was extracted from the books of Simren Hotel on 31/03/2022 after compilation of annual trading account. Prepare Profit and loss a/c and Balance Sheet.

(12 Marks) (CO2, BL3)

	Debit Amt. (₹)	Credit Amt. (₹)
Capital:		
Shivam		13,00,000
Drawings:	12,000	
Current A/c:	300	
Trading A/c		1,21,580
Salaries	45,520	
Deposits- Advance Booking		10,160
Decoration Lightings	9,680	
Leasehold premises	1,00,000	
Cash at Bank	46,080	
Repairs	3,740	
German Cutlery	9,000	
Discount Received		11,560
Debtors	4,540	
Sandal wood furniture	13,600	
Advertising	5,020	
Bad Debts	780	
Rates	11,600	
Laundry and washing	4,440	
Stock	7,000	

b) Draft a Receipt and Payment for educational institution Account from the following:

(4 Marks) (CO3, BL3)

Life membership fees: ₹25,000 ; Furniture: ₹1,20,000 ; Donation: ₹3,20,000 ; Admission fees: ₹1,34,000 ; Books: ₹6,000 ; Building: ₹2,25,000 ; Rent: ₹5,000 ; Cash balance b/d: ₹ 54,000

OR

c) In a real-world scenario, how would you apply a Receipts and Payments Account to record cash transactions, and an Income and Expenditure Account to assess financial performance?

(4 Marks) (CO3, BL3)

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FARMAGUDI, PONDA - GOA

B.COM. UGC-CCFUP (SEMESTER- IV) REGULAR EXAMINATION APRIL 2025
CBM-205 - BRAND MANAGEMENT

Duration: 1 hr

Marks: 40

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: - (4x2 Marks)

- 1) Define Brand. (CO 1 BL 1)
- 2) List two features of a Brand. (CO 1 BL 1)
- 3) What is Brand Positioning? (CO 2 BL 1)
- 4) What is Brand Extension? (CO 2 BL 1)

Q2 A) Describe the different types of branding commonly found in the market. (CO 1 BL 2) (6 Marks)

OR

Q2 B) Based on your understanding, predict some potential opportunities and challenges a company might face when building a brand in a competitive market. (CO 1 BL 2) (6 Marks)

Q2 C) Explain the concept of Brand Loyalty. (CO 1 BL 2) (2 Marks)

Q3 A) Apply the steps of the strategic brand management process to a new product being launched in the market. How would you use each step to build a strong brand for this product? (CO 2 BL 3) (6 Marks)

Q3 B) Illustrate with an example how a company can use brand extension to enter a new product category. (CO 2 BL 3) (2 Marks)

OR

Q3 C) Demonstrate how a company can apply brand equity to increase customer loyalty or pricing power. (CO 2 BL 3) (2 Marks)

Q4 A) Evaluate the effectiveness of Advertising. Do you think they always add value to a brand? Justify your answer with examples. (CO 1 BL 4) (6 Marks)

P.T.O.

Goa Vidyaprasarak Mandal's
Gopal Govind Poy Raiturcar College of Commerce & Economics
Farmagudi - Ponda, Goa
B.Com.UGC-CCFUP(Semester IV) Semester End examination, April 2025
COM-223-Business statistics II

Duration: 2 hours

Marks: 80

Q1. Answer each of the following:

(8x2 marks=16 Marks)

1. Define the terms population and sample. **(BL1,CO3)**
2. If a random variable follows Poisson distribution such that $P(1) = P(2)$. Find mean and variance. **(BL1,CO2)**
3. State a merit and demerit of Stratified Random Sampling. **(BL1,CO3)**
4. Recall mutually exclusive events and exhaustive events. **(BL1,CO1)**
5. Write a short note on Random sampling. **(BL1,CO3)**
6. State one point of difference between Probability Mass function and probability density function. **(BL1,CO2)**
7. Distinguish between type I and type 2 error. **(BL1,CO3)**
8. Give the formula for standard error of a statistic for difference of two sample proportions. **(BL1,CO3)**

Q2A. Answer each of the following:

(6x2 marks=12 Marks)

1. In a class of 20 students, 10 play football and 6 play baseball. 3 play both football and baseball while 7 don't play either. If Sanjiv plays football, what is the probability that he also plays football. **(BL2,CO1)**
2. A 4-digit number is to be formed using the digits from 0 to 9. How many such numbers can be formed if:
(a) Repetition of digits is allowed.
(b) Repetition of digits is not allowed.
(c) The first and last digits must be odd (repetition allowed).
(d) The second digit is 7 and repetition of digits is not allowed.
3. Tim has 4 blue, 5 green and 3 yellow marbles of identical size in his pocket. He draws 3 marbles at random. Find the probability that: **(BL2,CO1)**
(a) all are blue
(b) all are of different colour
(c) at most 1 is yellow
(d) at least 1 is yellow

OR

Q2B. Answer each of the following:

(4x3 marks=12 Marks)

1. If 2 events E_1 and E_2 of a sample space S with the probability of occurrence of E_1 is given to be 0.25 and probability of occurrence of E_2 is given to be 0.75. It is also known that $P(E_1 \cap E_2) = 0$. Suppose $P(B | E_1) = 0.15$ and $P(B | E_2) = 0.1$. Compute $P(E_1 \cap B)$ and $P(E_2 \cap B)$. Also find $P(B)$. **(BL2,CO1)**
2. A group of 5 engineers and 6 designers, a team of 4 members is to be formed. In how many ways can this be done if the team must contain: **(BL2,CO1)**
 - (a) Exactly 2 engineers
 - (b) At least 3 designers
 - (c) At most 1 engineer
 - (d) Only designers
3. A ticket is drawn from 20 tickets numbered 1 to 25. What is the probability that the ticket drawn is: **(BL2,CO1)**
 - (a) even
 - (b) odd
 - (c) a multiple of 2 or 3
 - (d) prime number

Q2C. Answer the following:

(4 Marks)

A bakery claims that the average weight of its bread loaves is 500 grams with a standard deviation of 20 grams. A quality inspector suspects that the bread loaves might be underweight. She takes a random sample of 10 loaves and records their weights as follows:

480, 495, 490, 500, 485, 492, 488, 489, 494, 486.

At 5% level of significance test whether the average weight of the bread is less than 500 grams. Given $t_{(0.05)}$ for degrees of freedom is 2.26 t test for sample mean. **(BL2,CO4)**

Q3 A. Answer each of the following:

(2x6 marks=12 Marks)

1. The number of times 800 listeners stream songs daily on a music app follows a normal distribution with mean of 120 and a standard deviation of 30 streams. Estimate the number of listeners who stream: **(BL3,CO2)**
 - a. between 60 to 90 songs per day
 - b. between 100 and 130 songs per day
 - c. less than 140 songs per day

Given the area under the standard normal curve between:

- i) $z = -2$ and $z = -1$ is 0.1359
 - ii) $z = -0.66$ and 0.33 is 0.3779
 - iii) $z \leq 0.66$ is 0.7454
2. An unbiased coin is tossed 7 times. Find the probability of getting : **(BL3,CO2)**
 - (a) 3 heads
 - (b) at least 4 heads.

(c) at most 3 head

Also find the variance of the distribution.

Q3 B. Answer the following: (4 Marks)

In a bag there are 14 coins of which 6 of which are Rs. 5 each, 5 coins of Rs.1 and 3 coins of Rs.10. A person draws out a coin from the bag. What should be his mathematical expectation and variance. **(BL3,CO2)**

OR

Q3 C. Answer the following: (2x2marks=4 Marks)

1. The probability that a machine produces a defective item is 0.0005. In a batch of 8,000 items produced in a day, find the probability that more than 3 defective items are found. (Given $e^{-4} = 0.0183$) **(BL3,CO2)**

Q4 A. Answer each of the following: (2x6 marks=12 Marks)

1. A bottle contains 9 marbles, of which some are blue. The null hypothesis H_0 is, there are 4 blue marbles in the bottle and the alternate hypothesis H_1 is there are 6 blue marbles. The criteria for Testing the null hypothesis H_0 is as follows: **(BL4,CO3)**

"One marble is removed at random from the bottle its colour is noted and then replaced in the bottle. The bottle is re-shuffled and another marble is drawn from it. If at most one marble drawn is blue, then the hypothesis H_0 is to be rejected, else it is to be accepted. State the Type I and Type II Errors and find their probabilities. Also find the power of the test.

2. In a box there are only black balls, white balls, red balls and yellow balls. A ball is taken at random from the box. The table shows the probability that the ball will be red or yellow. **(BL4,CO1)**

Colour:	Black	White	Red	Yellow
Probability:			0.35	0.20

The probability that the ball will be black is twice the probability that the ball will be white. There are 21 red balls in the box. How many black balls are there in the box?

Q4 B. Answer the following: (4 Marks)

A printing press had 35 misprinted pages in a batch of 500 books. After maintenance, it had 20 misprinted pages in a batch of 600 books. Has the printing quality changed? Check at 5% level of significance. **(BL3,CO3)**

OR

Q4 C. Answer the following: (4 Marks)

The mean monthly bill electricity bill of a random sample of 500 households in City A is 1200, while the mean electricity bill of a random sample of 300 households in City B is 1150. Can it be concluded that both cities have the same average electricity bill, assuming a standard deviation of 300? [Use 5% level of significance] **(BL3,CO3)**

Q5 A. Answer each of the following: (6x2 marks=12 Marks)

1. An education board is analysing the average test scores of final-year students across different universities and academic streams to determine if performance varies based on either factor. Three universities (A, B, C, D and E) were selected, and students were grouped under five streams:

Science, Commerce, Arts, Engineering, and Business Studies. The average test scores (in hundreds) are recorded below: **(BL3,CO4)**

	University A	University B	University C	University D	University E
Commerce	8	4	8	2	6
Arts	4	7	6	3	1
Science	10	9	5	8	2
Engineering	2	3	9	4	7
Business	6	8	4	9	5

Is there a significant difference in the average test scores between

(a) the five universities

(b) the five Streams

Use 5% level of significance. Given: $F_{(4,16)} = 3.01$

2. An entertainment company conducted a survey to analyse how incomes levels influence whether individuals subscribe to their service. The collected data is represented in the table below.

(BL3,CO4)

	Subscribed(O)	Not Subscribed(O)
Low income	20	30
Medium income	40	25
High income	10	15

Is there a certain relationship between income levels and subscriptions? Given $\chi_{0.05}^2 at 2df = 5.991$

Q5 B. Answer the following:

(4 Marks)

Two types of advertisements were tested to check their impact on weekly sales (in hundreds of units) of a product. 10 stores used Ad Type A, and the increase in sales was: 6, 3, 5, 2, 0, -1, 4, 3, 1, 2
12 other stores used Ad Type B, and the increase in sales was: 2, 4, 1, -2, 5, 3, 0, 3, -1, 2, 4, 1. Test whether the two ad types differ significantly in their impact on sales.

Given: $t_{(0.05,20)} = 2.086$.

(BL3,CO4)

OR

Q5 C. Answer the following:

(4 Marks)

Compute U_x, U_y and U for the following samples:

(BL3,CO4)

X	60	45	23	32			
Y	10	25	20	54	32	65	8

Given $U_{4,7} = 3$ at 5 % level of significance.

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FARMAGUDI, PONDA – GOA
B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION, APRIL 2025
COM-222 CORPORATE LAW

Time: 2 Hour

Marks: 80

Instructions: (i) Figures to the right indicate marks.

(ii) All questions are compulsory.

Q.1 . Attempt all 8 questions 2 marks each.

[8*2=16]

- a) Define the meaning of a Company. (BL1,CO1)
- b) Explain the phrase perpetual Succession under Companies Act 2013. (BL1,CO1)
- c) What is the role of prospectus in a Company? (BL1,CO1)
- d) Explain the concept of Doctrine of Constructive Notice. (BL1,CO1)
- e) What are the advantages for investors who hold Preference Shares? (BL1,CO1)
- f) Explain the function of Audit Committee of Directors. (BL2,CO1)
- g) Analyze the meaning of Copyright under IPR. (BL3,CO1)
- h) How are Directors of a Company appointed? (BL2,CO1)

Q.2 A. Analyze the Memorandum of Association and outline its key contents. (BL2,CO1) [12]

OR

Q.2 B. List different types of Companies with examples. (BL3,CO1) [12]

Q.2 C. Differentiate between Equity shares and Preference Shares. (BL4,CO1) [04]

Q.3 A. Define different types of Directors in a Company. (BL3,CO2)[12]

Q.3 B. Analyze Directors as Agents & Trustees. (BL2,CO2)[04]

OR

Q.3 C. Explain the process of Book Building. (BL3,CO2) [04]

Q.4 A. What are the essentials to hold an Annual General Meeting? (BL2,CO3) [12]

Q.4 B. Briefly define the duties and powers of Director in a Company (BL3,CO3) [04]

OR

Q.4 C. Analyze the contents of an Auditor's report (BL3,CO3) [04]

Q.5 A. Explain the term 'Intellectual Property' and its significance in the business world.

(BL2,CO4)[12]

Q.5 B. What are the basic steps involved in registering a Patent in India? (BL4,CO4) [04]

OR

Q.5 C. State the key provisions of the Trade Marks Act, 1999, and how does it protect the rights of trademark holders in India? (BL3,CO4) [04]

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FARMAGUDI, PONDA - GOA

B.COM. UGC-CCFUP (SEMESTER- IV) REGULAR EXAMINATION APRIL 2025
CBM-221 - DIGITAL MARKETING

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) What is Digital Marketing? (CO 1 BL 1)
- 2) What is Content Marketing? (CO 1 BL 1)
- 3) What is a Website? (CO 2 BL 1)
- 4) What is a Campaign? (CO 2 BL 1)
- 5) List any four types of platforms for social media marketing (CO 3 BL 1)
- 6) What is Social Media Marketing? (CO 3 BL 1)
- 7) List any two features of Social Media Management. (CO 4 BL 1)
- 8) Define Social Media Management. (CO 4 BL1)

Q2 A) Explain the importance of Digital Marketing in the modern business environment with relevant examples. (CO 1 BL 2) (12 Marks)

OR

Q2 B) Compare Traditional Marketing and Digital Marketing, highlighting their key differences in approach and effectiveness. (CO 1 BL 2) (12 Marks)

Q2 C) Explain the concept of Search Engine Optimization (SEO) and describe how it helps improve a website's visibility (CO 1 BL 3) (4 Marks)

Q3 A) Demonstrate how the POEM (Paid, Owned, Earned Media) framework can be applied to design an effective digital campaign for a product launch. Show the role of each media type in achieving campaign objectives. (CO 2 BL 2) (12 Marks)

Q3 B) Apply the elements of good website design to recommend improvements for an outdated or user-unfriendly website. (CO 2 BL 2) (4 Marks)

OR

Q3 C) Illustrate how you would use the steps of campaign planning to promote a new service on social media. (CO 2 BL 2) (4 Marks)

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FARMAGUDI, PONDA – GOA
B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION, APRIL 2025
CBM-204 - EVENT MANAGEMENT

Duration: 2 Hours

Marks: 80

Instructions:

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

- Q.1.A) Answer the following question: - **(2x8 Marks)**
- 1) What is an event? **(CO1) (BL1)**
 - 2) Write a note on 'Event Risk'. **(CO1) (BL1)**
 - 3) Discuss the need for 'Event Protocol'. **(CO2) (BL1)**
 - 4) Write in brief about the 'Event Itinerary'. **(CO2) (BL1)**
 - 5) Recall and write the aspects involved in a Checklist. **(CO3) (BL1)**
 - 6) Write a note on the concept of 'Event Safety'. **(CO3) (BL1)**
 - 7) What is the need for Event Branding? **(CO4) (BL1)**
 - 8) Write in brief about 'Event Publicity'. **(CO4) (BL1)**

- Q.2.A) Explain in detail the types of events organized by an event management company. **(CO1)(BL2)(12 Marks)**

OR

- Q.2.A) Discuss the challenges involved in managing an event. **(CO1)(BL2)(12 Marks)**

- Q.2.B) Write a short note on Major and Minor events. **(CO1)(BL2)(4 Marks)**

- Q.3.A) As an Event Manager, construct an event proposal for organizing a program of your choice. **(CO2)(BL3)(12 Marks)**

- Q.3.B) How would you implement the key elements of the Event Planning Process in a real-world project to ensure an effective outcome? **(CO2)(BL3)(4 Marks)**

OR

- Q.3.B) Demonstrate how emerging technologies can assist the event management team. **(CO2)(BL3)(4 Marks)**
(Any Two)

P.T.O.

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

CBF-205 FINANCIAL STATEMENT ANALYSIS OF BANKS

Duration: 1 Hour

Marks: 40

**Instructions: 1) All Questions are compulsory
2) Internal Choices are Available
3) Figures to the right indicate full marks.**

Q1. Answer the Following (4x2=8 Marks)

- A) Briefly describe the contents of Schedule 6 and Schedule 7 in a bank's balance sheet. (CO1, BL1)
- B) Identify any two key components of a bank's cash flow statement. (CO1, BL1)
- C) What is Common Size Statement Analysis. (CO1, BL1)
- D) State the formula and compute the Return on Assets (ROA) for a commercial bank using the following data: Net Profit – ₹5,200 crore; Total Assets at the beginning of the year – ₹2,80,000 crore; Total Assets at the end of the year – ₹2,00,000 crore. (CO1, BL1)

Q2 A) Explain significance of banks financial statements? (CO1, BL2) (6 Marks)

OR

2B) Describe the key components of an annual report. (CO1, BL2) (6 Marks)

2C) What are the main assets listed on a bank's balance sheet? Explain each one. (CO1, BL2) (2 Marks)

3A) A commercial bank has the following financial details at the beginning of the year: (CO1, BL3) (6 Marks)

- a) Total Customer Deposits = ₹35,00000
b) Total Loans Disbursed = ₹225,0000
During the year, the bank undergoes the following transactions:
a) New deposits received = ₹400000
b) New loans issued = ₹300000
c) Loan repayments received = ₹200000
Calculate Loan to Deposit Ratio at the beginning of the year & at the end of the year.

3B) Which are the liabilities listed on a bank's balance sheet? Explain each one. (CO1, BL3) (2 Marks)

OR

3C) Illustrate any 2 components of banks profit and loss statement. (CO1, BL3) (2 Marks)

4A) Differentiate between standalone and consolidate balance sheet. (CO2, BL4) (6 Marks)

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ECONOMICS
B.COM. UGC - CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
CFA-203 - FINANCIAL STATEMENT ANALYSIS**

Marks: 80

Duration: 2 Hours

**Instructions: a) All questions are compulsory
b) Internal choice is available
c) All figures to the right indicate marks**

- Q 1) Answer the following : **(8x2 = 16 Marks)**
- a) What is a financial statement used for? **(CO1 BL1)**
 - b) Describe external analysis. **(CO1 BL1)**
 - c) What are financial ratios used for? **(CO2 BL1)**
 - d) What is the solvency ratio? **(CO2 BL1)**
 - e) Describe the concept of EVA. **(CO3 BL1)**
 - f) List out the components of capital employed for a business. **(CO3 BL1)**
 - g) List two examples of 'financing activities' in a Cash Flow Statement. **(CO4 BL1)**
 - h) What are cash equivalents? **(CO4 BL1)**

- Q 2 a) Explain the concept of a decision support system, its components, and the types of decision support systems. **(12 Marks) (CO1, BL2)**

OR

- b) The following is the Balance Sheet of Fernandes Ltd for the year ended 31st March 2020 & 2021.

Liabilities	2020	2021	Assets	2020	2021
Equity Share Capital	5,00,000	5,00,000	Fixed Assets	500000	900000
Preference Share Capital	3,00,000	3,00,000	Stock	1,00,000	50,000
Reserves	80,000	1,20,000	Debtors	3,00,000	2,50,000
P&L	60,000	80,000	Bills Receivable	80,000	1,20,000
Bank O/D	2,00,000	4,60,000	Prepaid Expenses	60,000	80,000
Creditors	1,00,000	1,50,000	Cash	3,20,000	3,70,000
Provision for Taxation	60,000	80,000			

Bills Payable	60,000	80,000			
	13,60,000	17,70,000		13,60,000	17,70,000

From the above information, prepare a vertical balance sheet suitable for analysis and do a horizontal comparison showing absolute increase/decrease and percentage.

c) Describe the role of financial statement analysis in the decision-making process.

(4 Marks) (CO1, BL2)

Q 3 a) Following is the Profit and Loss A/c of Samrat Ltd. For the year ended 31st March 2022.
Calculate income statement ratios.

Particulars	Amount	Particulars	Amount
To opening stock	3,00,000	By Sales 12,50,000	
		Less Returns - 50,000	12,00,000
To Purchases	7,50,000	By Closing Stock	3,00,000
To Factory Rent	1,50,000		
To Direct Wages	1,00,000		
To Gross Profit c/d	2,00,000		
	15,00,000		15,00,000
To Office Rent	13,000	By Gross Profit b/d	2,00,000
To Salaries	20,000	By Interest	20,000
To Selling Expenses	10,000	By Profit on Sale of Investment	2,000
To Discount Allowed	8,000		
To Bank Interest	20,000		
To Bank Charges	5,000		
To Depreciation	40,000		

To Income Tax	55,000		
To Loss on Sale of Assets	16,000		
To Net Profit	35,000		
	2,22,000		2,22,000

Calculate:

(12 Marks) (CO2, BL3)

- 1) Gross Profit Ratio
- 2) Operating Ratio
- 3) Office Expense Ratio
- 4) Stock Turnover Ratio
- 5) Net Operating Profit Ratio

Q 3 b) Explain the concept of Dupont Analysis.

(4 Marks) (CO2, BL2)

OR

Q 3 c) Explain the concept of Financial ratios and its usefulness.

(4 Marks) (CO2, BL2)

Q 4 a) The following information is available for Sunrise Ltd,

Particulars	Amount
NOPAT	48,00,000
10% Debentures	30,00,000
Equity Share Capital	20,00,000
Reserves & Surplus	11,00,000
Cost of Equity	20%
Income Tax Rate	35%

Calculate the Following :

(12 Marks) (CO3 BL3)

- i) Capital Employed
- ii) Weighted Average Cost of Capital
- iii) Cost of Capital Employed
- iv) Economic Value Added

Q 4 b) Explain the concept of Balance Score Card.

(4 Marks) (CO3, BL2)

OR

Q 4 c) Explain the concept of Capital Employed.

(4 Marks) (CO3, BL2)

Q 5 a) From the following Balance Sheet of Pooja Ltd. prepare a cash flow statement for the year ended 31st March 2016 & 31st March 2017. **(12 Marks) (CO4, BL3)**

Liabilities	31-3-2016	31-3-2017	Assets	31-3-2016	31-3-2017
Share Capital	10,00,000	10,00,000	Land & Building	10,00,000	9,50,000
General Reserve	3,00,000	3,00,000	Plant & Machinery	8,00,000	7,00,000
Profit & Loss	1,52,000	1,40,000	Sundry Debtors	3,08,000	5,14,000
Bank Loan	3,00,000	3,50,000	Equipments	80,000	70,000
Provision for tax	1,00,000	1,00,000	Stock	1,40,000	2,00,000
Proposed Dividend	50000	-	Cash	20,000	6,000
Sundry Creditors	4,60,000	5,50,000	Goodwill	14,000	-
	23,62,000	24,40,000		23,62,000	24,40,000

Other Information :

1. Depreciation was provided on Land & Building ₹50,000, Plant & Machinery ₹1,50,000 & Equipment ₹30,000.
2. Income tax provision was made for the year ended 31st March 2017 of ₹1,30,000.
3. Machinery of ₹50,000 & equipment of ₹20,000 were acquired during the year ended 31st March 2017.
4. Dividend of ₹50,000 was paid during the year ended 31st March 2017.

Q 5 b) Explain the objectives of cashflow management in business. **(4 Marks) (CO4, BL2)**

OR

Q 5 c) How does a cash flow statement differ from an income statement. **(4 Marks) (CO4, BL2)**

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

B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
COM-202 - FUNDAMENTALS OF MACROECONOMICS FOR BUSINESS

Duration: 2 hours

Marks: 80

Instructions:

- i) All questions are compulsory however internal choice is available.*
- ii) Figures to the right in brackets indicate marks.*

Q.1. Answer the following questions.

(8x2=16)

- a. Explain Gross Value Added (GVA) with an example. (2M, CO1, BL1)
- b. How is personal income defined? List any two components. (2M, CO1, BL1)
- c. Define the concept of the sacrifice ratio. (2M, CO2, BL1)
- d. State the meaning of inflation. (2M, CO2, BL1)
- e. Define monetary policy. (2M, CO3, BL1)
- f. Briefly explain business fixed investment. (2M, CO3, BL1)
- g. Define open economy. (2M, CO4, BL1)
- h. Give a short explanation of a fixed exchange rate. (2M, CO4, BL1)

Q.2.A. Explain the two-sector model of national income. (12M, CO1, BL2)

OR

Q.2.B. State the meaning and objectives of green accounting in your own words. (12M, CO1, BL2)

Q.2.C. Explain the components of aggregate expenditure. (4M, CO1, BL2)

Q.3.A. Analyse the types of unemployment and its impact on economic growth. (12M, CO2, BL3)

Q.3.B. Construct a real-world example to explain the mechanism of cost-push inflation. (4M, CO2, BL3)

OR

Q.3.C. How would you utilize economic reasoning to examine the influence of interest rates on inflation? (4M, CO2, BL3)

P.T.O.

GOA VIDYAPRASARAK MANDAL's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE & ECONOMICS,
FARMAGUDI PONDA – GOA
B.COM UGC – CCFUP (SEMESTER – IV) END EXAMINATION, APRIL/MAY 2025
HIN-252 - HINDI (SAMBHASHAN KALA)

Duration-1 hr

Max Marks- 40

No. of Pages- 01

प्र. 1. अ. निम्नलिखित प्रश्नों में से किन्हीं चार प्रश्नों के लघु उत्तर लिखिए।

(Marks) (CO) (BL)

- | | |
|--|-----------------|
| 1. संभाषण कला से क्या तात्पर्य है? | (2) (CO1) (BL1) |
| 2. मौखिक संभाषण से क्या अभिप्राय है? | (2) (CO1) (BL1) |
| 3. 'अवाचिक अभिव्यक्ति' से आप क्या समझते हैं? | (2) (CO1) (BL1) |
| 4. संभाषण करने के कौन कौन से माध्यम हैं? | (2) (CO1) (BL2) |
| 5. वाद – विवाद का क्या महत्व है? | (2) (CO1) (BL1) |

प्र. 2. अ. संभाषण कला के प्रमुख उपादानों को रेखांकित कीजिए।

(8) (CO2) (BL1)

अथवा

आ. टिप्पणियाँ लिखिए :

- | | |
|------------------------|-----------------|
| 1. वाद – विवाद के चरण। | (4) (CO2) (BL1) |
| 2. व्याख्याता के गुण। | (4) (CO2) (BL1) |

प्र. 3. अ. कमेंटेटर के गुणों को विवेचित कीजिए।

(8) (CO3) (BL2)

अथवा

आ. टिप्पणियाँ लिखिए :

- | | |
|---------------------------|-----------------|
| 1. उद्घोषणा कला। | (4) (CO3) (BL1) |
| 2. जन संबोधन का उद्देश्य। | (4) (CO3) (BL1) |

प्र. 4. अ. संवादी के रूप में हिंदी की भाषिक संवेदना पर प्रकाश डालिए।

(8) (CO4) (BL3)

अथवा

आ. टिप्पणियाँ लिखिए :

- | | |
|--|-----------------|
| 1. संभाषण में श्रवण कौशल की आवश्यकता। | (4) (CO4) (BL1) |
| 2. मार्केटिंग में संभाषण कला का महत्व। | (4) (CO4) (BL1) |

प्र. 5. अ. वार्तालाप के प्रकारों को उदाहरण सहित स्पष्ट कीजिए।

(8) (CO3) (BL3)

अथवा

आ. टिप्पणियाँ लिखिए :

- | | |
|------------------------------|-----------------|
| 1. समाचार वाचन। | (4) (CO3) (BL1) |
| 2. कविता वाचन में चुनौतियाँ। | (4) (CO3) (BL1) |

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

**B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
COM-204 – INDIRECT TAXES**

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. Who issues bill of supply? **(BL1) (CO3)**
2. List any four items exempted from GST. **(BL1) (CO2)**
3. What is Indirect tax? **(BL1) (CO1)**
4. List any four steps which are required to file GST return online. **(BL1) (CO3)**
5. What are the four types of GST? **(BL1) (CO1)**
6. What is Safeguard duty? **(BL1) (CO4)**
7. Name any four taxable supplies. **(BL1) (CO2)**
8. Define Customs duty. **(BL1) (CO4)**

Q.NO. 2 A) Explain the basic procedures of GST in India. **(12 Marks) (BL2) (CO1)**

OR

Q.NO. 2 B) Explain any six features of GST in detail. **(12 Marks) (BL2) (CO1)**

Q.NO. 2 C) How would you summarize GST structure in India. **(4 Marks) (BL2) (CO1)**

Q. No. 3 A) The following are the details of purchases and sales made by M/s. Smith, a registered in Goa manufacturer under CGST Act, 2017:

(12 Marks) (BL3) (CO2)

- i. Purchased raw materials “P” from local dealer ₹ 1,99,500 (inclusive of GST @ 5%).
- ii. Purchased raw materials “Q” from local dealer ₹ 2,80,000 (inclusive of GST @ 12%).
- iii. Other expenses ₹ 60,000.
- iv. Earned 15% profit margin on total cost.
- v. During the month August, 2024 only 40% production is sold within the state and applicable GST rate being 12%.

How would you use above information to calculate the amount of CGST and SGST payable after utilizing input tax credit for the month August, 2024 assuming no opening balance of input tax credit is available?

P.T.O.

GOA VIDYAPRASARAK MANDAL'S
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE & ECONOMICS
FARMAGUDI, PONDA- GOA

B.COM. UGC-CCFUP (SEMESTER- IV) REGULAR EXAMINATION,
APRIL 2025

SUBJECT: KONKANI

KON-252: कोंकणी भाशेचें मुळावें गिन्यान

[Duration: 1 Hour]

[Total Marks: 20]

No of Pages: 01

सुचोवण्यो:

1. सगळे प्रस्न सक्तीचे आसात.
2. प्रस्नांचे आंकडे स्पश्ट बरोवचे.
3. प्रस्नां सामकार दरेकाचे गूण दिल्यात.

प्रस्न. 1. सकयल दिल्ल्या खंयच्याय चार प्रस्नांच्यो जापो बरयात. (CO1, BL1) (4x 2= 08)

- अ. भाशेची व्याख्या मांडून ताचो अर्थ बरयात.
- आ.भाशेक मानवी जिविताची संस्कृती वाहिनी कित्याक म्हणल्या?
- इ. 'आवयभास' म्हणल्यार कितें तें सांगून तिचें खंयचेंय एक म्हत्व बरयात.
- ई. कोंकणी भाशेची खंयचीय दोन खाशेलपणां बरयात.
- उ. भविश्यकाळ म्हणल्यार कितें? ताची देख दिवपी एक वाक्य बरयात.

प्रस्न. 2. सकयल दिल्ल्या खंयच्याय तीन प्रस्नांच्यो जापो बरयात. (CO4, BL2) (3x 2= 06)

- अ. लिखीत कौशल्यांचें म्हत्व बरयात.
- आ.जोड अव्यय आनी उमाळी अव्यय हांचे विशीं देखी सयत बरयात.
- इ. विकारी आनी अविकारी उतरां हांचे मदलो फरक बरयात.
- ई. दर्शक सर्वनाम आनी प्रस्नार्थी सर्वनाम हांचे विशीं देखी दिवन बरयात.

प्रस्न.3. अ. सकयल दिल्ल्या प्रस्नांच्यो जापो बरयात. (CO3, BL 3) (2x3= 06)

- अ. मौखीक कौशल्याचो अर्थ बरोवन तांचो विकास कशे तरेन करूं येता हाचेर बरयात.
- आ.नाम आनी ताचे प्रकारां विशीं देखी सयत बरयात.

वा

प्रस्न.3. ब. सकयल दिल्ल्या प्रस्नांच्यो जापो बरयात. (CO3, BL 3) (2x3= 06)

- अ. मौखीक कौशल्यांची गरज स्पश्ट करात.
- आ.विशेशणाची संकल्पना स्पश्ट करून ताचे प्रकारां विशीं देखी दिवन बरयात.

Goa Vidyaprasarak Mandal's

**GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND
ECONOMICS, FARMAGUDI, PONDA - GOA**

B.COM. UGC-CCFUP (SEMESTER- IV) REGULAR EXAMINATION APRIL 2025

CBF-203 - LAW AND PRACTICE 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) List the essential features of a negotiable instrument as per the Negotiable Instruments Act. (CO 1 BL 1)
- 2) What do you understand by Material Alteration? (CO 1 BL 1)
- 3) List any two consequences of wrongful dishonour of a cheque by a paying banker. (CO 2 BL 1)
- 4) Define the term 'Agent for Collection' in relation to a collecting banker. (CO 2 BL 1)
- 5) What is a fund-based advance in banking? (CO 3 BL 1)
- 6) Define collateral security with an example. (CO 3 BL 1)
- 7) Identify any one key section of the Banking Regulation Act, 1949 and mention its purpose. (CO 4 BL 1)
- 8) State any two objective of the DRT Act, 1993. (CO 4 BL 1)

Q2 A) Explain the different types of cheque crossing and discuss their importance in ensuring secure transactions. (CO 1 BL 2) (12 Marks)

OR

Q2 B) Illustrate the various kinds of endorsement and explain the general rules governing endorsements in negotiable instruments. (CO 1 BL 2) (12 Marks)

Q2 C) Describe the features and purpose of a Bill of Exchange as a type of negotiable instrument. (CO 1 BL 3) (4 Marks)

Q3 A) Explain the role and functions of a paying banker in the process of cheque payment. How does the banker ensure compliance with legal obligations during payment?

(CO 2 BL 2) (12 Marks)

P.T.O.

Q3 B) Describe the concept of dishonour of a cheque. What are the common grounds on which a cheque may be dishonoured? (CO 2 BL 2) (4 Marks)

OR

Q3 C) Explain the duties of a collecting banker and discuss how statutory protection is provided under the law. (CO 2 BL 2) (4 Marks)

Q4 A) Evaluate the effectiveness of different modes of creating a charge in safeguarding a bank's interest while granting loans. Support your evaluation with appropriate reasoning.

(CO 3 BL 2) (12 Marks)

Q4 B) Apply the principles of sound lending to assess a loan proposal from a first-time borrower seeking funds for a startup. (CO 3 BL 2) (4 Marks)

OR

4 C) Illustrate with an example how a bank provides a non-fund-based facility such as a bank guarantee or letter of credit to support business operations. (CO 3 BL 2) (4 Marks)

Q5 A) Analyse the key functions of the Reserve Bank of India (RBI) and evaluate its role in maintaining financial stability and regulating the banking sector in India.

(CO 4 BL 3) (12 Marks)

Q5 B) Apply the objectives of the SARFAESI Act, 2002 to explain how banks can recover their non-performing assets without court intervention. (CO 4 BL 2) (4 Marks)

OR

Q5 C) Illustrate how the Payment and Settlement Systems Act, 2007 facilitates secure and efficient electronic transactions in the banking system. (CO 4 BL 3) (4 Marks)

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Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA –GOA
B.COM. UGC-CCFUP (SEMESTER IV) END EXAMINATION , APRIL/MAY 2025
MAR- 252- MARATHI (BOOK REVIEW)

Duration: 1 hour

Marks: 40

प्रश्न १) खालील प्रश्नांची उत्तरे लिहा (कोणत्याही ५)	(Marks) (CO) (BL)
१) ग्रंथपरीक्षणाची व्याख्या सांगून , त्यासाठी कोणती पूर्वतयारी करावी लागते ?	(2) CO1 BL1
२) ग्रंथपरीक्षणे कोणत्या हेतूने केली जातात ?	(2) CO1 BL1
३) कविता संग्रहाचे परीक्षण कसे करावे ?	(2) CO1 BL1
४) वर्तमान पत्रातील ग्रंथपरीक्षणाचे स्वरूप कसे असावे?	(2) CO1 BL1
५) ग्रंथपरीक्षणामागील उद्दिष्ट्ये सांगा .	(2) CO1 BL1
६) ग्रंथपरीक्षणाच्या कोणत्याही दोन घटकाबद्दल लिहा .	(2) CO1 BL1
७) ग्रंथपरीक्षण वाचक आणि ग्रंथ यामधील दुवा कसा सिद्ध होतो?	(2) CO1 BL1
प्रश्न २) टीपा लिहा (कोणतेही दोन)	
१) चिरेबंद	(5) CO2 BL2
२) प्रो. भानू	(5) CO2 BL2
३) ओझं	(5) CO2 BL2
४) बयो	(5) CO2 BL2
प्रश्न ३) १) ग्रंथपरीक्षणाचे स्वरूप लिहा	(10) CO3 BL3
किंवा	
२) ग्रंथपरीक्षण हे शास्त्र आहे की कला यावर सविस्तर लिहा	(10) CO3 BL3
प्रश्न ४) १) आसाराम लोमटे यांच्या कोणत्याही एका कथेचे परीक्षण करा .	(10) CO4 BL4
किंवा	
२) ' हिमालयाची सावली ' या नाटकाचे परीक्षण करा	(10) CO4 BL4

समाप्त

**GOA VIDYAPRASARAK MANDAL'S
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA-GOA**

**B.COM. UGC - CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
CCA-205 - MARGINAL COSTING**

Marks: 40

Duration: 1 Hour

Instruction: a) *All questions are compulsory*
b) *Internal choice is available*
c) *All figures to the right indicate marks*

Q.1) Answer the following (CO1 BL1)(4X2 Marks)

- a) What is the meaning of marginal costing?
- b) What do you understand by the term absorption costing?
- c) What is profit planning?
- d) Recall the concept of decision making in Marginal Costing

Q.2) Answer the following

A i) List the steps involved in the decision-making process. (CO1 BL2)(6 Marks)

OR

B i) What are the areas where marginal costing is applied in decision making?

(CO1 BL2)(6 Marks)

C i) Explain the concept of BEP

(CO1 BL2)(2 Marks)

Q.3) Answer the following

A i) How can the features of marginal costing be applied in solving business problems? Explain.

(CO2 BL3)(6 Marks)

B i) Explain the advantages of Marginal costing

(CO2 BL3)(2 Marks)

OR

C i) Explain the disadvantages of Marginal costing

(CO2 BL3)(2 Marks)

Q.4) Answer the following

A i) How would you use marginal costing to make pricing decisions?

(CO2 BL3)(6 Marks)

B i) How would you use CVP analysis in a company?

(CO2 BL3)(2 Marks)

OR

C i) Explain how capital budgeting is applied in selecting profitable investment proposals.

(CO2 BL3) (2 Marks)

Q.5) Explain the following

A i) How would you use marginal costing to make market decisions?

(CO3 BL3)(6 Marks)

B i) Differentiate between marginal and absorption costing.

(CO3 BL3)(2 Marks)

OR

C i) Illustrate the Uses of marginal costing

(CO3 BL3)(2 Marks)

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Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE & ECONOMICS,
FARMAGUDI, PONDA – GOA

B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION, APRIL 2025
CCA-202 - METHODS OF COSTING-II

Duration: 2 Hours

Marks: 80

Instructions: 1) *All questions are compulsory.*
2) *Internal Choices are available.*
3) *Figures to the right indicates full marks.*

- Q1. Answer the following** **(16 Marks)**
1. Define process costing. (CO1, BL1)
 2. State the meaning of normal loss and abnormal loss. (CO1, BL1)
 3. What is meant by inter process profits? (CO2, BL1)
 4. Define equivalent production. (CO2, BL1)
 5. What do you mean by escalation clause in contract costing? (CO3, BL1)
 6. What is the definition of contract costing? (CO3, BL1)
 7. Define single cost unit and composite cost unit. (CO4, BL1)
 8. What is meant by variable cost and semi-variable cost? (CO4, BL1)

Q2A. Satvesh chemical Co. Ltd. Produced three chemicals during the month of June 2022 using 3 consecutive processes. In each process 3% of total weight put in is lost and 10 % is scrap which from process 1 and 2 realises at ₹ 80 a ton and from process (3) ₹ 30 a ton.
The product of three processes is dealt with as follows: **(CO1, BL2) (12 Marks)**

	Process 1	Process 2	Process 3
Passed on to the next process	85%	50%	----
Sent to warehouse for sale	15%	50%	100%

Expenses incurred are as follows

	Process 1		Process 2		Process 3	
	Tons	Amount	Ton	Amount	Ton	Amount
Raw Material	1500	₹ 220000	130	₹ 36000	1200	₹ 180000
Manufacturing Wages		₹ 22000		₹ 18000		₹ 14000
General expenses		₹ 8000		₹ 6000		₹ 4000

Explain how the material losses and scrap values affect the cost of production in each process.
Prepare process 1 2 and 3 accounts showing cost per ton of each product.

OR

Q2B. A Company manufactures a chemical product by a series of operations in three processes. Raw material is fed into process 1 and finished chemical that comes out of process 3 is transferred in to finished goods store. The following particulars relating to operations for April 2020 are given below. **(CO1, BL2) (12 Marks)**

P.T.O.

	Process 1	Process 2	Process 3
Raw material issued (85000 units)	₹980000		
Direct wages	₹130200	₹180000	₹150200
Overhead Costs	₹170000	₹182000	₹128000
Normal processing Loss (% of input)	3%	2%	1%
Output transferred to Next process	78000kg	72000kg	72000Kg
Work in process	3000	3000	-----

Using the given information, explain the flow of costs and materials through each process. Prepare the accounts of process 1,2 and 3 and also abnormal loss and abnormal gain accounts if any.

Q2C. In process I, Units entered were 120000 out of which 5% were normally lost in the process. The actual output derived from process I was 110000 units and normal cost of normal output was ₹ 400000. Calculate the value of abnormal loss. **(CO1, BL2) (4 Marks)**

Q3A. Input 5000 units, output 4000 units, closing work in progress 1000 units. **(CO2, BL3) (12 Marks)**

	Degree of Completion	Process cost
Material	80%	₹10000
Labour	70%	₹12800
Overheads	60%	₹7560

Apply the concept of equivalent production to calculate the following:

- 1) Equivalent Production
- 2) Cost per unit of equivalent production
- 3) prepare process A account assuming that there is no opening work in progress and process loss.

Q3 B. Discuss the practical advantages and disadvantages of using inter-process profits in a multi-stage production setup. **(CO2, BL3) (4 Marks)**

OR

Q3C. Apply your understanding of inventory valuation to explain the Average Cost Method and FIFO Method. **(CO2, BL3) (4 Marks)**

(CO3, BL4) (12 Marks)

Q4A. Mr. Vishant accepted a contract for ₹1800000 on an arrangement that 80 % of the value of the work done is certified by the architect of the contractee which should be paid immediately and that remaining 20% to be retained until the contract was completed.

In 2019, The amounts were; - Material ₹200000, wages ₹180000, carriage ₹6000, Cartage ₹2000, sundry expenses ₹4000, The work certified was ₹400000 and ₹320000 was paid as agreed.

In 2020, The amounts were; - Material ₹240000, wages ₹210000, carriage ₹12000. Cartage ₹4000 sundry expenses ₹6000, three-fourth of the contract was certified as done by 31st December and 80% was received accordingly. The value of uncertified work was ₹26000.

In 2021, The amounts were Material ₹140000, wages ₹180000, carriage ₹10000. sundry expenses ₹4000 and on 30th December the contract was completed.

Prepare contract account and contractees account.

**GOA VIDYAPRASARAK MANDAL'S
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA-GOA**

**B.COM. UGC - CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
CBF-204 - PRINCIPLES AND PRACTICE OF INSURANCE**

Duration: 2 Hours

Marks: 80

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- Q.No.1 Answer the following questions: 8x2=16
- i) Define Insurance? (CO1) BL1)
- ii) What is the meaning of ULIP? (CO1) BL1)
- iii) What is Life Insurance? (CO1) BL1)
- iv) Write a Note on Auyushmaan Bharat. (CO1) BL1)
- v) What is general Insurance? (CO1) BL1)
- vi) List any 2 types if life insurance. (CO1) BL1)
- vii) Define Bancassurance. (CO1) BL1)
- viii) How would you label Online Marketing? (CO1) BL1)
- Q.No.2a) How would you explain Causes of risk? (CO1) (BL1) (12)
- OR**
- Q.No.2b) How would you explain functions of insurance? (CO1) (BL1) (12)
- Q.No.2c) How would you explain the importance of IRDAI? (CO1) (BL1) (04)
- Q.No.3a) Explain the benefits of life insurance. (CO2) (BL2) (12)
- Q.No.3b) Summarise the types of Marine Insurance. (CO2) (BL2) (04)
- OR**
- Q.No.3c) Summarise the features of life Insurance. (CO2) (BL3) (04)
- Q.No.4a) Explain Features and types of motor vehicle Insurance. (CO3) (BL3) (12)
- Q.No.4b) Distinguish any four types of health insurance. (CO3) (BL4) (04)
- OR**
- Q.No.4c) List out the Contents of life insurance. (CO3) (BL4) (04)
- Q.No.5a) "Functions of TPA are playing major role in the insurance"
Justify the statement. (CO3) (BL4) (12)
- Q.No.5b) Compare Any 3 intermediaries of Insurance. (CO3) (BL4) (04)
- OR**
- Q.No.5c) What Factors influence customer buying behaviour
in insurance? (CO3) (BL4) (04)

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

**B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
CBM-203 - SERVICES MARKETING**

Duration: 2 hours

Max. Marks: 80

Q.No.1 Answer the following questions:	8x2=16
i) Define services marketing?	(CO1) (BL1)
ii) How would you improve customer satisfaction?	(CO1) (BL1)
iii) What is C.R.M.?	(CO1) (BL1)
iv) What is the meaning of Product Mix?	(CO1) (BL1)
v) How would you explain the meaning of service blue print?	(CO1) (BL1)
vi) Can you recall the concept of process mix?	(CO1) (BL1)
vii) Define services marketing for Hotels?	(CO1) (BL1)
viii) How would you explain Digital Marketing?	(CO1) (BL1)

Q.No.2a) How would you explain the factors responsible for the growth of service sector? (CO2) (BL1) (12)

OR

Q.No.2b(i) How would you describe the types of customer expectations? (CO2) (BL1) (06)

(ii) How would you explain the features of service delivery? (CO2) (BL1) (06)

Q.No.2 c) How would you list the classification of services? (CO1) (BL1) (04)

Q.No.3 a) Explain the types of distribution channels. (CO2) (BL2) (12)

Q.No.3 b) Summarise the guidelines for managing service promotion. (CO2) (BL2) (04)

OR

Q.No.3 c) How would you apply product level framework? (CO2) (BL3) (04)

Q.No.4a) How would you construct different components of physical evidence in process mix? (CO3) (BL3) (12)

Q.No.4b) How would you simplify the types of service process? (CO3) (BL4) (04)

OR

Q.No.4c) What is the function of Service Triangle?
Explain with Diagram. (CO3) (BL4) (04)

Q. No.5a) What is the role of service marketing in hotel Industry? (CO3) (BL4) (12)

Q.No.5b) How would you examine the role of service marketing in Mutual Funds? (CO3) (BL4) (04)

OR

Q.No.5c) How service marketing is influencing Insurance Industry? (CO3) (BL4) (04)

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

**B.COM. UGC-CCFUP (SEMESTER-IV) REGULAR EXAMINATION APRIL 2025
CCA-221 - STRATEGIC PERFORMANCE MANAGEMENT**

Duration: 2 Hours

Marks: 80

- Instructions:** 1) *All questions are compulsory*
2) *Internal Choices are available*
3) *Figures to the right indicates full marks.*

Q1. Answer the Following. (16 Marks)

- 1) List any four tools used in financial report analysis. (CO1, BL1)
- 2) Recall the names of major credit rating agencies in India and state their basic function. (CO1, BL1)
- 3) Define a Balanced Scorecard and name any two of its benefits. (CO2, BL1)
- 4) What is meant by DuPont Analysis? (CO2, BL1)
- 5) State the meaning of Six Sigma and mention any two of its purposes. (CO3, BL1)
- 6) Define MIS and list two of its objectives. (CO3, BL1)
- 7) Define Ruin Theory. (CO4, BL1)
- 8) What is the meaning of SWIFT Analyses (CO4, BL1)

Q2A. Explain the concept of performance management and describe its objectives. (CO1, BL2) (12 Marks)

OR

Q2B. Illustrate the key elements of performance management with appropriate explanation. (CO1, BL2) (12 Marks)

Q2C. Discuss the factors that influence a credit score. (CO1, BL2) (4 Marks)

Q3A. Describe the main guidelines for implementing a Balanced Scorecard Framework. (CO2, BL3) (12 Marks)

Q3B. Using the data provided, apply the three-step DuPont method to compute the Return on Equity (ROE) for Club Ltd.: - Net Income: INR 3,000,000- Sales: INR 25,000,000- Total Assets: INR 20,000,000- Shareholders' Equity: INR 10000000. Calculate ROE using 3 component DuPont Analyses. (CO2, BL3) (4 Marks)

OR

Q3C. Identify and explain any four implications of the RONA (Return on Net Assets) model. (CO2, BL3) (4 Marks)

Q4A. Analyse the key differences between benchmarking and bench trending. (CO3, BL4) (12 Marks)

Q4B. What is the Six Sigma framework? How can you deploy its steps for organisational growth? (CO3, BL3) (4 Marks)

OR

Q4C. Illustrate Essentials of Total Quality Management. (CO3, BL3) (4 Marks)

Q5A. Compare systematic and unsystematic risk by analysing their key features and types. (CO4, BL4) (12 Marks)

Q5B. Explain how risk mapping is used and describe two of its limitations. (CO4, BL3) (4 Marks)

OR

Q5C. Describe the features of Key Risk Indicators (KRIs) and explain how they are used to track and manage risks in a company. (CO4, BL3) (4 Marks)

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