Goa Vidyaprasarak Mandal’s

Gopal Govind Poy Raiturcar College of Commerce and Economics

Ponda Goa

M.Com. Semester III

ISA I August 2025

COM 623: Indirect Taxes

Time: 1 hour | Marks: 20

1. Answer the following Questions. **(Marks) (CO) (BL)**

A. What changes has GST brought in, and how has it benefited the nation? (05) (CO1) (BL3)

B. Explain the following types of Supply and their tax implications. (05) (CO1) (BL2)

I. Composite Supply

II. Mixed Supply

C. Discuss in detail the Composition scheme under GST. (05) (CO1) (BL2)

D. What is the Input Tax Credit, and what are the prescribed conditions to avail it? Also, explain its utilisation scheme. (05) (CO1) (BL2)

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COM 626: Research Methodology

Time: 1 hour Marks: 20

1. Answer the following Questions. **(Marks) (CO) (BL)**

a) Explain the following types of Research with appropriate examples. (04) (CO1) (BL2)

I. Descriptive Research

II. Exploratory Research

b) Discuss the criteria and process involved in selecting an appropriate research problem for a dissertation. (04) (CO1) (BL3)

c) Explain the various sampling methods available to a researcher and discuss the factors to be considered in determining the appropriate sample size for a study. (06) (CO1) (BL3)

d) Explain in detail the Process of Research with the help of a flow Chart. (06) (CO1) (BL2)

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COM 632: Travel and Tourism Management

Time: 1 hour Marks: 20

1. Answer the following Questions. (Marks) (CO) (BL)

a) In the Indian context, discuss the types of tourism that are emerging and gaining popularity. (05) (CO1) (BL3)

b) "Tourism has its implications on the Tourist Destination." Discuss the Environmental and Economic impact of Tourism on the Tourist Destination. (05) (CO1) (BL3)

c) Examine the role of tourism in contributing to social problems in Goa as a popular Tourist Destination. (05) (CO1) (BL4)

d) What is Sustainable Tourism, and how can it be achieved? (05) (CO1) (BL2)

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OGC036: Cost Management and Control

Time: 1 hour Marks: 20

Q.1 Answer any 5 questions from the following. (2*5=10) (CO1) (BL1)

1. State meaning and uses of cost management.

2. List some of the techniques of Cost Reduction.

3. What are the advantages of cost control?

4. Write a short note on Strategic Cost Management.

5. Recall the characteristics of environment.

6. What is the difference between cost reduction and cost avoidance?

Q.2 Explain porter's generic strategies. **(5) (CO1) (BL2)**

Q.3 Match the following. **(1*5=5) (CO1) (BL1)**

No.	**Column A**	**Column B**
1	Marginal Cost	a. Cost that has already been incurred and cannot be changed
2	Opportunity Cost	b. Cost that can be avoided if a certain activity is stopped
3	Sunk Cost	c. Additional cost for producing one more unit
4	Avoidable Cost	d. Costs not normally incurred under usual conditions
5	Abnormal Cost	e. Value of the best alternative forgone

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RSOC032: Basic Econometrics

Time: 1 hour Marks: 20

Q.1 Choose the correct alternative from the following multiple-choice question.

(1*5=5) (CO1) (BL1)

1. Which type of data is measured and can be expressed numerically?

    A) Qualitative
    B) Quantitative
    C) Descriptive
    D) Attribute

2. In personal interviews, which of the following is an advantage?

    A) Less time-consuming

    B) Possibility of imaginary information

    C) More in-depth information can be obtained

    D) Does not require skilled interviewer

3. In regression analysis, the dependent variable is:

    A) The variable used to explain changes in other variables

    B) The variable whose changes we try to explain or predict

    C) The variable that never changes

    D) The variable with the highest value

4. In point estimation, the value of the population parameter is represented by:

    A) A single value

    B) A range of values

    C) A probability level

    D) A confidence coefficient

5. Which of the following is a limitation of R^2?

    A) It always decreases when more variables are added

    B) It cannot be calculated for regression models

    C) It never changes regardless of predictors

    D) It can increase when irrelevant variables are added to the model

Q.2.A Explain the significance of econometrics in business decision-making.
(5) (CO1) (BL2)

OR

Q.2.B Describe the methodology of econometrics. **(5) (CO1) (BL2)**

Q.3. Explain the assumptions of the Classical Linear Regression Model (CLRM).
(5) (CO1) (BL2)

Q.4. The following is the regression output where Company X's net profit depends on the values of different financial indicators. **(5) (CO1) (BL3)**

Variables	**Coefficient**	**P-value**
const:	12.8732	0.0032
Sales Revenue	1.4562	0.0001
Operating Expenses	-0.7623	0.0251
Interest Expense	-0.2457	0.0504
Depreciation	-0.5332	0.0156
Inventory Turnover	0.3421	0.2006
Accounts Receivable	-0.9111	0.0343
Total Assets	0.0547	0.1327
Tax Paid	-0.2225	0.0428
Miscellaneous Income	0.4432	0.0041

Adjusted R-square: 0.8542

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1. Frame objective & test the hypothesis for above output.