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

B.COM. UGC-CCFUP (SEMESTER-V) Intra Semester Assessment (ISA-I) Test AUGUST 2025
MAJOR CBM - 301 HUMAN RESOURCE MANAGEMENT

Time:30 Minutes **Marks:10**

Q.I) Answer <u>any 5</u> questions from the following: (5x2 Marks=10 Marks)

1) Explain the meaning of Human Resource Management (HRM) (CO1) (BL2)
2) Explain the meaning of Human Resource Planning (HRP) (CO1) (BL2)
3) What is the scope of HRM (any 2 points)? (CO1) (BL1)
4) Which are the challenges before HR Manager (any two points)? (CO1) (BL1)
5) Explain the importance of HRP (any two points) (CO1) (BL2)
6) List the steps in HRP process. (CO1) (BL1)

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MAJOR CBF-301 - BANK MANAGEMENT

Time: 30 Minutes **Marks: 10**

Instructions:

- ***Attempt any five questions from the options provided below*** **(10 Marks)**

1. Define Asset Liability Management (ALM).
2. State any two objectives of Asset Liability Management.
3. What is the purpose of ALM in banks?
4. What is the importance of ALM in Banking?
5. What do you understand by ALM Committee?
6. What are the two main components of a bank's balance sheet?

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B.COM. UGC-CCFUP (SEMESTER-V) INTRA SEMESTER ASSESSMENT AUGUST 2025
MAJOR CBF-302 - FINANCIAL SERVICES

Duration: 30 Mins **Marks: 10**

Instructions*:* Answer **ANY 2** from the following questions. **(5 X 2 Marks = 10 Marks)**

1. Explain how financial services have grown and developed in India in recent years. (CO1) (BL2)
2. Explain the Fund-based financial services. (CO1) (BL2)
3. Explain the importance of financial services. (CO1) (BL2)
4. Explain the Fee-based financial services. (CO1) (BL2)

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MAJOR CBM-302 - RETAIL MANAGEMENT

Time: 30 Minutes **Marks: 10**

Q.1. Answer **any one** from the following: **- (4X1 Marks=4 Marks) [CO1] [BL2]**

1. Explain the significance of FDI in the Indian Retail Sector with the help of examples.
2. Outline the challenges faced by Retailers in Multi-Channel Retailing.

Q.2. Answer **any three** from the following: **- (2X3 Marks=6 Marks) [CO1] [BL2]**

1. Explain the concept of "Retailing".
2. Explain how the Retailer plays an important role in contributing to Economic Growth.
3. Explain any two major factors that have contributed to the growth of the Retail Business in India.
4. Explain why the "Introduction" phase of Retail Life Cycle is important.

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B.COM. UGC-CCFUP (SEMESTER-V) Intra Semester Assessment (ISA-I) Test AUGUST 2025
MAJOR CCA-301 - TECHNIQUES OF COSTING

Time:30 Minutes **Marks:10**

Instructions:

1) Answer **any One** of the following: (**1 X 10 marks**)

a) List of **all standard material and labour variance formulae**:
(MCV), (MPV), (MUV), (MMV), (MYV), (LCV), (LRV), (LEV), (LITV), (LMV) (CO2, BL1)

OR

b) State the meaning of standard costing and list any two advantages and limitations. (CO2, BL1)

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B.COM. UGC-CCFUP (SEMESTER-V) Intra Semester Assessment (ISA-I) Test AUGUST 2025
MAJOR CFA - 301 - ADVANCED CORPORATE ACCOUNTING

Time:30 Minutes **Marks:10**

Instructions:
A) Internal choice is available
B) All figures to the right indicate marks

Q.1) Answer the Following **(CO1 BL3)**
The trial balance extract of M/s Chitra Ltd for the year ended 31st March 2025 **(1X 10 Marks)**

Particulars	₹
Revenue from operations	54,00,000
Other Income	3,60,000
Purchases	21,00,000
Opening Inventory	7,20,000
Wages and Salaries	6,30,000
Rent and Utilities	3,00,000
Loss on Sale of Machinery	1,50,000
Provision for Income Tax	3,30,000
Finance Cost	1,80,000
Closing Inventory	8,40,000
Depreciation	2,70,000

You are required to prepare the statement of Profit and Loss for the year ended 31st March 2025 as per IND AS.

OR

Q.2) Answer the following **(CO1 BL3)**
a) Illustrate the meaning of Ind AS **(1X2 Marks)**
b) Trial balance of Sunset Ltd as on 31st March disclosed the following balances: **(1X8 Marks)**

Particulars	₹
Equity Share Capital	6,30,000
Securities Premium	75,000
General Reserve	35,000
Cash in Hand	3,00,000
Long Term Borrowings	2,00,000
Furniture	2,60,000
Inventory	1,80,000
Building	2,00,000
Trade Receivables	2,50,000
Provision for Tax	30,000
Profit and Loss (cr)	2,50,000

Furniture is valued at ₹ 2,00,000 after depreciation/ Depreciate building by 10%.
You are required to prepare the balance sheet as per Ind AS

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B.COM. UGC-CCFUP (SEMESTER-V) Intra Semester Assessment (ISA-I)-Test AUGUST 2025

MAJOR COM-300 - INDIAN ECONOMY

Duration: 30 minutes **Marks: 10 marks**

Q.1. Answer **any 4** of the following: (4x2 = 8 marks)

1. What is the difference between economic growth and economic development? (2 points). (CO1) (BL1)
2. Define the concept of 'Demographic Dividend' in the Indian context. (CO1) (BL1)
3. What are the causes of inflation in India? (2 points). (CO1) (BL1)
4. How do you explain the Human Development Index? (CO1) (BL1)
5. What is Brain Drain and Reverse Brain Drain? (CO1) (BL1)

Q.2. Match the items from Column A by selecting the correct options from Column B and rewrite: (4x ½ mark=2marks) (CO1) (BL1)

Column A	Column B
1. India's Infant Mortality Rate	a. Hasn't worked even for one hour during the reference week.
2. Migration	b. Did not find work for more than 183 days previous to the survey period.
3. Usual Principal Status Unemployment	c. Place of origin differs from place of destination.
4. Age Pyramid	d. Measures age groups based on the male-female division
	e. Is high in India.
	f. Has reduced over the years.

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MAJOR COM-302 - DIRECT TAX

Duration: 30 minutes **Marks: 10**

Instructions; 1) All questions are compulsory.
2) Figures to the right indicate the full Marks allotted to the questions.

Q. 1) Define any two of the following; **2 x 1 M = 2 M (CO1, BL1)**
a) Income
b) Business u/s 2(13)
c) Company u/s 2(17)

Q.2) Explain any two of the following; **2 x 2 M = 4 M (CO1, BL2)**
a) Assessee u/s 2 (7)
b) Assessment and re-assessment u/s 2 (8)
c) Permanent Account Number u/s 139A

Q. 3) Determine the status for any eight of the following; **8 x ½ M = 4 M (CO1, BL5)**
a) Reliance Industries Ltd.
b) Bicholim Municipal Council
c) M/s Rani Pvt. Ltd.
d) A, B and C joined together to work for the disabled
e) Ganesh Temple Trust
f) Goa University
g) Bandora Village Panchayat
h) Bodgeshwar Temple
i) NSE Ltd.
j) X, Y and Z formed a firm to carry on the business

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MAJOR COM-303 - RESEARCH PROCESS

Time: 30 Minutes **Marks: 05**

Q.NO. 1. Answer **any one** from the following: - **(1X1=1) (CO1) (BL1)**

1. What is Research?
2. What is Qualitative Research?

Q.NO. 2. Answer **any Two** from the following: - **(2X2=4) (CO1) (BL2)**

1. Explain any **Two** objectives of Research.
2. Explain Descriptive Research in brief.
3. Explain Fundamental Research in brief.

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MINOR CBF-321 - MARKETING OF FINANCIAL SERVICES (VET)

Time: 30 Minutes **Marks: 10**

Q.1. Answer **any one** from the following: **- (4X1 Marks=4Marks) [CO1] [BL2]**

1. Explain Product Life Cycle.
2. Explain the role of Financial Markets in the Indian Economy in brief.

Q.2. Answer **any three** from the following: **- (2X3 Marks=6 Marks) [CO1] [BL2]**

1. Explain the concept of Market Research.
2. Explain the concept of a Pricing Strategy
3. Explain what is Segmentation, Targeting, and Positioning.
4. Explain why Idea Screening is an important step in the New Product Development process, particularly in the context of financial services.

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MINOR CBM-321 - SUPPLY CHAIN AND LOGISTIC MANAGEMENT (VET)

Duration: 30Mins **Marks: 10**

Instructions: i) Answer ***Any 5*** *from the following questions:*

(5 X 2 Marks = 10 Marks)

1. Explain the concept of Logistics. (CO1) (BL2)
2. Explain the importance of Logistics Management. (CO1) (BL2)
3. Explain the functions of Logistics Management. (CO1) (BL2)
4. Explain the evolution of logistics concepts. (CO1) (BL2)
5. Explain the recent developments in India's Logistics. (CO1) (BL2)
6. Explain the difference between Logistics Management and Supply Chain Management. (CO1) (BL2)

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MINOR CCA-321 - COST AND MANAGEMENT AUDIT (VET)

Time: 30 Minutes **Marks: 10**

Q.1 Answer any ONE from the following in about 100 to 120 words. (1x4= 4 marks) [CO1] [BL2]

1. Outline the objectives of Cost Audit. (any four in brief).
2. Explain any 4 points of distinction between Cost audit and financial audit.

Q.2 Answer any TWO from the following in about 50 to 60 words. (2x2 = 4 Marks) [CO1] [BL1]

1. Describe any two techniques of cost audit.
2. Recall how Cost Audit is an aid to the management.
3. Define ‘Propriety Audit’.

Q.3 Name the following. **(2x1= 2 Marks) [CO1] [BL1]**

a. A type of audit that examines whether an organization is using its resources efficiently, effectively and economically.

b. The system where the accounting and other tasks of one person are automatically checked by another.

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MINOR CFA-321 - PRINCIPLES AND PRACTICE OF AUDITING (VET)

Time: 30 Minutes **Marks: 10**

Q1. Answer any <u>two</u> from the following.

1. Explain any five classes of Audit based on time (CO1, BL2, 5 Marks)
2. Discuss any five basic principles that govern an audit process. (CO1, BL2, 5 Marks)
3. Explain any five advantages of audit. (CO1, BL2, 5 Marks)