
  
PRABODHAN EDUCATION SOCIETY'S  
**VIDYA PRABODHINI COLLEGE**  
OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT  
PARVARI-GOA

**TIME TABLE**

S.Y.B.COM SEMESTER END EXAMINATION, APRIL 2024  
(SEMESTER IV)

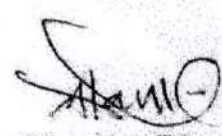
As per CHOICE BASED CREDIT SYSTEM

| DAY       | DATE                        | TIMING             | SUBJECT                                |
|-----------|-----------------------------|--------------------|--|
| Tuesday   | 16 <sup>th</sup> April 2024 | 2:30 PM TO 4:30 PM | Company Law                            |
| Friday    | 19 <sup>th</sup> April 2024 | 2:30 PM TO 4:30 PM | Income tax                             |
| Monday    | 22 <sup>nd</sup> April 2024 | 2:30 PM TO 4:30 PM | Compensation<br>Management             |
| Wednesday | 24 <sup>th</sup> April 2024 | 2:30 PM TO 4:30 PM | Fundamentals of<br>Investment          |
| Friday    | 26 <sup>th</sup> April 2024 | 2:30 PM TO 4:30 PM | Business Statistics II                 |
| Monday    | 29 <sup>th</sup> April 2024 | 2:30 PM TO 4:30 PM | Accounting for Service<br>Organisation |

  
(Dr. Arun Marathe)

Chairperson, Examination



  
(Dr. Bhushan Bhawe)

Principal

Date: 9<sup>th</sup> March 2024

VPCCECM

SYBCOM Semester End Assessment (Regular/Repeat)

April 2024

Course Title: Companies Act and IPR Laws

Course Code - SEC02

Category: Skill Enhancement Course

Semester - IV.

Duration - 2 hours.

Max. Marks: 60

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- All questions are compulsory and have internal choice.
  - Figures to right indicate maximum marks.

Q.1) Write **ANY THREE** from the following:

3×4 = 12 Marks

- List the differences between MOA and AOA. (any 4)
- What is Indoor Management?
- Concept of Articles of Association
- Explain Pre-incorporation Contract.
- Write a note on Corporate Social Responsibility Committee.

Q2) Answer **ANY THREE** from the following:

3×4 = 12 Marks

- List the qualifications and disqualifications of a Company Auditor.
- Write a note on the concept of Whistle Blowing.
- What is Insider Trading?
- Explain Misstatement in Prospectus.
- What is Director Identification Number?

Q3) Answer **ANY ONE** from the following:

1×12= 12 Marks

- What are the duties and liabilities of Corporate Promoter?
- Describe in detail the different kinds of Companies.

Q4) Answer **ANY ONE** from the following:

1×12= 12 Marks

- Enumerate the powers and duties of Company Director.
- Explain types of meetings under Companies Act 2013.

Q5) Answer **ANY ONE** from the following:

1×12= 12 Marks

- Discuss the concept of Lifting of Corporate Veil.
- Explain the modes of winding up of Company.

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**SYBCOM Semester End Assessment (Regular/Repeat)**

April 2024

**Course Title: INCOME TAX**

**Course Code: UCOC109**

**Category: Core Course**

**Semester: IV**

**Duration: 2 Hours**

**Max Marks: 80**

**Instructions:**

- **Question No. 1** is compulsory.
- Attempt **ANY 3** questions from Question no. 2 to Question no. 6.
- Each question carries **20 marks**.
- Working note should form a part of the solution.

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Q1. A) Mr. X left India for the first time on 07<sup>th</sup> April 2022 to visit Dubai. On 10<sup>th</sup> June 2022 he came back to India and later on 12<sup>th</sup> September 2022 he left India to visit Australia. He returned to India on 03<sup>rd</sup> February 2023. Determine his residential status for the Assessment year 2023-24. **(5 Marks)**

B) Ms. Y, aged 50 years, working in Department of Communication, Govt. of India at Delhi provides you with the following information for the Assessment Year 2023-24:

Basic salary ₹ 72,000 per month

Dearness allowance ₹ 52,000 per month

House rent allowance ₹ 30,000 per month

She paid rent of ₹ 24,000 per month for a house at Delhi.

Dearness allowance is considered for all retirement benefits

Compute her amount of taxable House Rent allowance. **(5 Marks)**

C) Mr. P is a sales manager in a company and his total income from all the sources is ₹ 16,40,000. Calculate the amount of tax payable (under new tax regime) by Mr. P for the Assessment Year 2023-24. **(5 Marks)**

D) At the beginning of the year on April 1<sup>st</sup>, 2022, Ms. Q owns 7 heavy goods vehicle (4 vehicles of 15 tons gross weight and 3 vehicles of 16 tons gross weight) and 3 light goods vehicles. On 10<sup>th</sup> September 2022 one heavy goods vehicle of 16 tons was sold. Find out his net income from business of goods carriage for A.Y. 2022-23 u/s 44AE. **(5 Marks)**



Q2. Ms. Q aged 40 years, working in Department of Accounts, Govt. of Goa, furnishes the following information for the year ended 31<sup>st</sup> March 2023: (20 Marks)

| Particulars  | ₹           |
|--|-------------|
| Basic salary   | 72,000 p.m. |
| Dearness allowance   | 54,000 p.m. |
| Arrears of Salary  | 30,000      |
| Bonus  | 10,000      |
| Rent free accommodation  | 8,500       |
| Children education allowance for 3 children                            | 800 p.m.    |
| Helper allowance   | 4,400 p.m.  |
| Actually spent on helper   | 3,200 p.m.  |
| Travelling allowance received  | 2,300 p.m.  |
| Actual expenditure incurred for travelling                             | 3,500 p.m.  |
| Entertainment allowance received                                       | 3,000 p.m.  |
| Professional tax paid  | 2,000       |
| Transport allowance  | 4,200 p.m.  |
| Income from other sources  | 1,80,000    |
| Employee contribution to NPS   | 46,000      |
| Employer contribution to NPS   | 54,000      |
| Invested in NSC VIIIth Issue   | 15,000      |
| Medical insurance premium paid for the health of her father (69 years) | 47,000      |
| Life insurance premium paid  | 12,000      |
| Donation to Prime Minister Relief Fund                                 | 32,000      |

Calculate the Taxable Income and Tax payable (under old tax regime) of Ms. Q for the A.Y. 2023-24

Q3. Mr. T is the owner of M/s S Ltd. particulars of which for the year ended 31<sup>st</sup> March 2023 is as follows:

| Particulars                | ₹        | Particulars     | ₹        |
|----------------------------|----------|-----------------|----------|
| To salaries                | 1,89,000 | By Gross profit | 9,20,000 |
| To rent                    | 12,000   |                 |          |
| To entertainment expenses  | 5,400    |                 |          |
| To interest on capital     | 6,800    |                 |          |
| To advertisement           | 7,200    |                 |          |
| To salary to Mr. T         | 26,000   |                 |          |
| To personal drawings       | 8,000    |                 |          |
| To printing and stationery | 10,000   |                 |          |
| To depreciation            | 24,000   |                 |          |
| To net profit              | 6,31,600 |                 |          |
|                            | 9,20,000 |                 | 9,20,000 |



Additional information:

1. Depreciation as per income tax rules in ₹ 28,000
2. Entertainment expenses are incurred for personal purpose.
3. Salary paid to staff includes ₹ 70,000 paid to his wife which is unreasonable to the extent of ₹ 20,000
4. 20% of the printing and stationery is used for personal purpose.
5. Advertisement expenses includes advertisement given in political souvenir ₹ 2,000
6. 40% of the rent paid is for his personal house.
7. He has paid medical insurance premium on his health ₹ 28,000.
8. Donation to Prime Minister CARES Fund ₹ 14,000
9. Contribution to Recognised Provident Fund ₹ 75,000
10. Income from House property is ₹ 4,40,000
11. Income from other sources (including dividend) is 3,60,000

Calculate the amount of Taxable Income and tax liability of Mr. Tom for the A.Y. 2022-23. (20 Marks)

Q4. Write short note on **ANY FOUR** of the following (4 x 5 =20 Marks)

- a) Person - u/s 2(31)
- b) Company -u/s 2(17)
- c) Standard Deduction u/s 16(iia)
- d) Rent, rates, taxes, repairs and insurance for buildings u/s 30
- e) Deduction in respect of contribution to certain pension funds u/s 80CCC

Q5. Answer **ANY FOUR** of the following: (4 x 5 =20 Marks)

- a) Compensation received at the time of Voluntary Retirement - u/s 10(10C)
- b) Salary u/s 17 (1)
- c) House rent allowance [Section 10(13A)]
- d) Section 37(1) - General Deduction
- e) Deduction in respect to Medical insurance premium paid u/s 80D

Q6. Answer **ANY FOUR** of the following: (4 x 5 =20 Marks)

- a) Scope of Total Income u/s 5
- b) Perquisites u/s 17(2)
- c) Repairs and insurance of machinery, plant and furniture u/s 31
- d) Deduction in respect of person with Disability u/s 80U
- e) Deduction in respect of interest on deposits in savings accounts u/s 80TTA

VPCCECM  
SYBCOM Semester End Assessment (Regular/Repeat)

April 2024

Course Title: Compensation Management

Course Code: UCOG146

Category: Generic Elective

Semester: IV

Duration: 2 Hours

Max Marks: 80

**Instructions:**

1. The question paper contains 6 questions
2. All questions are compulsory
3. Answer Q.1 & Q.2 in not more than 100 words
4. Answer Q.3 to Q.6 in not more than 400 words
5. Figures to the right in brackets indicate maximum marks

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Q. No. 1 Write a short note on **any four** of the following (4 X 4 = 16)

- a Equity Theory
- b Job Evaluation
- c Benefits of employee performance evaluation
- d Set On & Set Off
- e Duties of the employer regarding the payment of bonus
- f Objectives of Workmen's Compensation Act 1923.

Q. No. 2 Write a short note on **any four** of the following (4 X 4 = 16)

- 1) Objectives of Fringe Benefits
- 2) Rights of employees regarding the bonus
- 3) Reinforcement and Expectancy Theory
- 4) Explain in brief Dearness Allowance and its types.
- 5) Explain the Factors in setting Basic Pay.
- 6) Explain Types of Provident Funds.

Q. No. 3 Answer **any one** of the following (1 X 12 = 12)

- A Explain any Six Principles of Compensation Management.
- B Explain the Consequences of Dissatisfaction with Compensation.



- Q. No. 4      Answer **any one** of the following      (1 X 12 = 12)
- C      Explain the challenges of Compensation Design.
  - D      Explain the Payment of Bonus Act, 1965.

- Q. No. 5      Answer **any one** of the following      (1 X 12 = 12)
- E      Explain in detail Provident fund and its types.
  - F      Profit sharing including its features and Schemes.

- Q. No. 6      Answer **any one** of the following      (1 X 12 = 12)
- G      What is Job Design? Explain its Importance.
  - H      It's essential to have a strategic compensation approach, as the costs are a significant expense for businesses. Explain.

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## SYBCOM Semester End Assessment (Regular/Repeat)

April 2024

Course Title: Fundamentals of Investments

Course Code: UCOC108-

Category: Core Course

Semester: IV

Duration: 2 Hours

Max Marks: 80

**Instructions:**

1. All questions are compulsory having internal choice.
2. Figures to the right indicate maximum marks allotted to each question
3. Answer sub-questions **Question no. 1** and **Question no. 2** in not more than 100 words each
4. Answer **Question no 3 to Question no. 6** each in not more than 400 words.

Q1. Write Short notes on **any four** of the following: (4 x 4 = 16)

- i. Sources of financial information
- ii. Online and offline trading in securities
- iii. Impact of taxes and inflation on return
- iv. Insider trading
- v. Investor Activism
- vi. Indian securities market

Q2. Write Short notes on **any four** of the following: (4 x 4 = 16)

- a) Credit rating
- b) Types of bonds
- c) Price to book value ratio
- d) Portfolio risk
- e) Mutual fund
- f) Technical analysis

Q3. Answer **any one** from the following (1 x12 = 12)

- a) What is market participants? Explain different types of market participants.
- b) Explain investment decision process.

Q4. Answer **any one** from the following (1 x12 = 12)

- a) What is Bond? Explain the features of bonds.
- b) Explain fundamentals analysis in detail.

Q5. Answer **any one** from the following (1 x12 = 12)

- a) What is diversification? Explain benefits of diversification.
- b) Explain financial derivatives markets in India.

Q6. Answer **any one** from the following (1 x12 = 12)

- a) Explain the role of SEBI in investor protection.
- b) Explain the role of stock exchanges in investor protection.



**SYBCOM Semester End Assessment (Regular/Repeat)**  
**April, 2024**

**Course Title: BUSINESS STATISTICS - II**

**Course Code: UCAG102**

**Category: GE**

**Semester: IV**

**Duration: 2 hrs**

**Max Marks: 80**

**Instructions:**

1. The question paper contains 5 main questions spread across 3 pages.
2. All the questions are compulsory however internal choice is available.
3. Use of non-scientific calculator is allowed.
4. Figures to the right indicate marks allotted.
5. You may answer randomly but every main question attempted should be answered serially.

- Q1] a. Explain the term correlation, scatter diagram. (3)
- b. 7 men participated in Mr. VPC. Their ranks by two judges are as follows. Find Spearman's rank coefficient of correlation. (6)

|            |   |   |   |   |   |   |   |
|------------|---|---|---|---|---|---|---|
| Rank by J1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Rank by J2 | 4 | 5 | 2 | 1 | 7 | 6 | 3 |

- c. Find Karl Pearson's coefficient of correlation for the following data. (7)

|   |   |   |   |   |   |
|---|---|---|---|---|---|
| x | 4 | 7 | 8 | 3 | 4 |
| y | 5 | 8 | 6 | 3 | 5 |

**OR**

- Q1] p. Define coefficient of correlation and state its properties. (3)
- q. Draw a scatter diagram to represent the following data. (6)

|   |   |   |    |    |    |    |
|---|---|---|----|----|----|----|
| x | 5 | 7 | 12 | 10 | 6  | 15 |
| y | 2 | 8 | 10 | 15 | 12 | 16 |

- r. Find rank coefficient of correlation for the following data. (7)

|        |   |   |   |   |   |   |   |
|--------|---|---|---|---|---|---|---|
| Rank 1 | 3 | 5 | 2 | 1 | 6 | 3 | 6 |
| Rank 2 | 1 | 4 | 6 | 3 | 1 | 4 | 7 |

- Q2] a. For a bivariate data, we have:  $\sigma_x = 0.8$ ,  $\sigma_y = 0.5$ ,  $cov(x, y) = 0.1$ . Find  $r$ ,  $b_{xy}$ ,  $b_{yx}$ . (3)
- b. For the following bivariate data, find the regression equation  $y$  on  $x$  and hence find  $y$  when  $x = 10$ . (6)

|   |   |   |    |   |
|---|---|---|----|---|
| x | 9 | 7 | 11 | 5 |
| y | 6 | 4 | 8  | 2 |

- c. From a well shuffled pack of cards, two cards are drawn at random. Find the probability that both the cards are diamonds when: (7)
1. The first card drawn is not replaced in the pack.
  2. The first card drawn is replaced in the pack.



OR

- QII] p. For a bivariate data, if coefficient of correlation is +1, and one of the regression coefficient is 0.5, then find the other regression coefficient. (3)
- q. Find the value of x when  $y = 3.5$  for the following bivariate data using regression analysis. (6)

|   |   |   |   |    |
|---|---|---|---|----|
| x | 2 | 6 | 8 | 10 |
| y | 4 | 3 | 5 | 6  |

- r. A card is removed from a pack of cards, the outcome is noted and the card is replaced in the pack. Then a second card is drawn. Find the probability that: (7)
1. Both are face cards
  2. Both are red
- Q3] a. Define event. State different types of events. (3)
- b. An ordinary coin is tossed 4 times. Find the probability of getting: (6)
- (i) No heads
  - (ii) Exactly one head
  - (iii) Three or more heads
- c. The heights of 1000 people are normally distributed with mean 172 cms and standard deviation 5 cms. Find: (7)
1. How many people will have height less than 180 cms.
  2. Percentage of people having height less than 164 cms.
- (Given: area between  $t = 0$  and  $t = 1.6$  is 0.3904)

OR

- QIII] p. Define Expectation and Variance for a discrete random variable. (3)
- q. Find the mean and variance for the following data: (6)

|      |     |      |     |      |      |
|------|-----|------|-----|------|------|
| x    | -5  | 0    | 5   | 10   | 15   |
| p(x) | 1/5 | 3/20 | 1/2 | 1/10 | 1/20 |

- r. In a competitive examination wherein 500 students appeared the average score of 42 and the standard deviation was 6. Assuming the distribution to be normal, find: (7)
1. The number of students exceeding a score of 54.
  2. The number of students scoring less than 36 marks.
- (Given: area between  $t = 0$  &  $t = 1$  is 0.3413, area between  $t = 0$  &  $t = 2$  is 0.4772)
- Q4] a. Write a short note on stratified random sampling. (3)
- b. For a Poisson distribution with  $m = 0.7$ , find  $P(x = 2)$ ,  $P(x \leq 2)$ . (6)
- (Given that:  $e^{-0.7} = 0.497$ ,  $e^{0.7} = 2.012$ )
- c. A sample of size 100 was drawn and the sample mean was found to be 32. Test using 5% level of significance, whether the sample is drawn from a population with mean 35 and standard deviation 5. (7)

OR

- QIV] p. Write a short note on simple random sampling. (3)



- q. The probability that a car passing through a certain junction will have an accident is 0.00005. Among 10000 cars that pass the junction on a given day, find the probability that two cars meet with an accident. (6)  
 (Given:  $e^{-0.5} = 0.6065, e^{-5} = 148.4132$ )
- r. A random sample of size 500 has sample proportion 0.15. can we say that it is drawn from a population with proportion 0.2 at 5% level of significance? (7)

- Q5] a. A random sample of size 400 is drawn from population having proportion 0.8. Calculate the Standard Error (SE). (3)
- b. Using Newton's forward interpolation formula, evaluate y at  $x = 12$ . (6)

|   |    |    |    |    |
|---|----|----|----|----|
| x | 10 | 14 | 18 | 22 |
| y | 6  | 14 | 12 | 20 |

- c. Using Lagrange's interpolation formula, find the value of y corresponding to  $x = 10$  from the following table. (7)

|   |    |    |    |    |
|---|----|----|----|----|
| x | 5  | 6  | 9  | 11 |
| y | 10 | 15 | 20 | 25 |

OR

- QV] p. Explain hypothesis, null hypothesis and alternative hypothesis. (3)
- q. Using Newton's interpolation formula, calculate value of y at  $x = 34$ . (6)

|   |    |    |    |    |
|---|----|----|----|----|
| x | 20 | 25 | 30 | 35 |
| y | 12 | 20 | 27 | 35 |

- r. Find the missing value from the following data using Binomial Expansion Method: (7)

|                 |    |    |    |    |    |
|-----------------|----|----|----|----|----|
| Marks Obtained  | 10 | 20 | 30 | 40 | 50 |
| No. of Students | 5  | 23 | ?  | 45 | 75 |



## SYBCOM Semester End Assessment (Regular/Repeat)

April 2024**Course Title:** Accounting for Service Organisation**Course Code:** UCOC110**Category:** CC**Semester:** IV**Duration:** 2 Hours**Max Marks:** 80**Instructions:**

1. **Question 1** is compulsory.
2. Answer **any three** questions from Q. 2. to Q.6.
3. Working note should form part of solution.
4. Use of non-programmable calculator is allowed.
5. Figures to the right indicate maximum marks.

**Q.1.** Prepare the Profit and Loss Account in the Form B as prescribed by the Banking Companies Act 1949 of the Union Bank Ltd. for the year ending 31.3.2023 from the following:

| Particulars                  | Rs.      | Particulars                | Rs.      |
|------------------------------|----------|----------------------------|----------|
| Interest on loan             | 2,59,000 | Interest on fixed deposits | 2,75,000 |
| Rebate on bills discounted   | 49,000   | Establishment charges      | 54,000   |
| Discount on bill discounted  | 1,95,000 | Rent and taxes             | 18,000   |
| Rent received                | 8,200    | Printing and Advertisement | 2,900    |
| Commission received          | 2,23,000 | Directors' fees            | 4,200    |
| Profit on sale of investment | 54,000   | Postage and telegram       | 1,400    |
| Interest on current accounts | 42,000   | Sundry charges             | 1,700    |
| Interest on saving deposits  | 68,000   |                            |          |

Additional information:

1. Provision for doubtful debts Rs. 10,000
2. Provision for taxation Rs. 50,000

**20 Marks**

**Q.2.** Milan Fire Insurance Ltd. gives you the following information. Prepare Revenue account and Profit and Loss account for the year ended 31.3.2022.

| Particulars                     | Rs.    | Particulars                      | Rs.      |
|---------------------------------|--------|----------------------------------|----------|
| Claims admitted but not paid    | 2,2000 | Premium received                 | 1,60,000 |
| Commission paid                 | 15,000 | Reserve for unexpired risk       | 47,000   |
| Commission on reinsurance ceded | 5,200  | Additional reserve               | 9,500    |
| Share transfer fees             | 1,800  | Claims outstanding on 1.4.2021   | 10,200   |
| Management expenses             | 3,100  | Dividend on share capital        | 7,000    |
| Bad debts                       | 1,100  | Premium outstanding on 1.4.2021  | 14,000   |
| Claims paid                     | 9,000  | Premium outstanding on 31.3.2022 | 15,000   |
| Profit and loss appropriation   | 3,900  |                                  |          |

The Company maintains 50% of the net premium towards reserve for unexpired risk.

**20 Marks**



**Q.3.** The following ledger balances of ABC Bank Ltd. as on 31.3.2023 are furnished to you. Prepare Balance sheet as per requirements of law.

| Particulars                 | Rs.       | Particulars              | Rs.      |
|-----------------------------|-----------|--------------------------|----------|
| Equity share capital        | 2,00,000  | Bills payable            | 3,00,000 |
| Statutory reserve           | 1,00,000  | Inter office adjustments | 1,40,000 |
| Additional reserve          | 40,000    | Cash in hand             | 3,94,000 |
| Profit and loss a/c balance | 1,40,000  | Money at call            | 4,50,000 |
| Capital reserve             | 40,000    | Investment               | 5,30,000 |
| Demand deposits             | 2,40,000  | Gold                     | 2,00,000 |
| Saving deposits             | 2,80,000  | Cash credits             | 3,50,000 |
| Term deposits               | 2,00,000  | Overdrafts               | 3,00,000 |
| Borrowings from RBI         | 2,40,000  | Term loans               | 5,00,000 |
| Borrowings from other banks | 10,54,000 | Premises                 | 2,50,000 |

The bank has bills for collection to the extent of Rs. 10,00,000.

**20 Marks**

**Q.4.** The following are the balances of Taj hotel as on 31.3.2022.

| Particulars             | Rs.       | Particulars          | Rs.      |
|-------------------------|-----------|----------------------|----------|
| Stock of provisions     | 1,86,420  | Carriage inwards     | 4,910    |
| Purchases               | 7,18,210  | Audit fees           | 8,600    |
| Sales                   | 11,69,900 | Preliminary expenses | 6,000    |
| Sundry expenses         | 19,240    | Closing stock        | 1,24,840 |
| Wages                   | 1,12,570  | Building             | 10,000   |
| Interest on loan        | 4,500     | Kitchen plant        | 1,28,400 |
| Office salaries         | 17,870    | Linen & Cutlery      | 1,05,400 |
| Directors' remuneration | 26,250    | 18% bank loan        | 50,000   |

Additional information:

1. Outstanding wages amounted to Rs. 3,090.
2. Provide for interest on bank loan for 6 months.
3. Provide for tax at 50%.
4. Provide for depreciation on kitchen plant at 15% and Linen & Cutlery at 10%.

You are required to prepare Profit and loss account for the year ended 31.3.2022. **20 Marks**

**Q.5. A.** Umang Textiles Ltd. issued 40,000 equity shares of Rs. 50 each. M/s Ram and sons entered into an underwriting agreement for underwriting the whole of the issue to the public at a commission of 5%. The company received applications for 35,000 shares, hence the balance was taken up by the underwriters.

Pass the necessary journal entries in the books of the company.

**10 Marks**



**Q.5.B.** Explain the different types of underwriting.

**10 Marks**

**Q.6.** Answer any four from the following:

**4\*5=20 Marks**

- a) Types of deposits.
- b) What do you mean by non-performing assets?
- c) State the facilities offered by banks to the customers.
- d) What is meant by underwriting commission?
- e) Who is an underwriter?
- f) Define advances.