PRABODHAN EDUCATION SOCIETY'S

VIDYA PRABODHINI COLLEGE

OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT PARVARI-GOA

REVISED TIME TABLE

S.Y.B.COM SEMESTER END EXAMINATION, OCTOBER 2024 (SEMESTER III)

As per NEP

DAY	DATE	TIMING	SUBJECT
Monday	28 th October, 2024	2:00 p.m. to 4:00 p.m.	Major: Public Economics
Wednesday	30 th October, 2024	2:00 p.m. to 4:00 p.m.	Major: Government accounting/ Methods of Costing I/ Marketing Management
Saturday	02 nd November, 2024	2:00 p.m. to 4:00 p.m.	Minor: Specialized Accounting/ Business Environment/ Business Finance
Monday	04 th November, 2024	2:00 p.m. to 4:00 p.m.	MDC: Cyber Law and Ethics/ Metaverse and Literature
Wednesday	06 th November, 2024	2:00 p.m. to 3:00 p.m.	SEC: Business Data Analysis / Accounting Software Application
Friday	08 th November, 2024	2:00 p.m. to 3:00 p.m.	AEC: Hindi (Communication Skill)/ Konkani (Communication Skill)

(Mr. Rudresh Mhamal)

Chairperson, Examination

Date: 19th October, 2024

(Prof. Bhushan Bhave)

Principal

SYBCOM Semester End Assessment (Regular) OCTOBER / NOVEMBER 2024

Course Title: Public Economics

Course Code: COM-200

Category: Major

Semester: III

Duration: 2 hrs

Max Marks: 80

Instructions:

- 1. The question paper contains 5 questions spread across 2 pages.
- 2. All questions are compulsory however internal choice is available.
- 3. Every main question attempted should be answered serially.
- 4. Figures to the right in brackets indicate maximum marks.

Q.1) Answer the following:

(8X2=16 Marks)

- a. Briefly explain the finance commission of India.
- b. State any TWO sources of Government Revenue.
- c. Define Public Economics.
- d. Explain the Trends in Public Expenditure in India.
- e. What do you understand by taxation?
- f. Briefly explain the role of fiscal policy in economic development.
- g. What do you meant by Debt Redemption?
- h. Explain the Free Rider Problem.
- Q.2 A) Describe Government Budget and explain the characteristics of Government Budget.

(12 Marks)

(OR)

Q.2 B) Discuss different Canons of Public Expenditure.

(12 Marks)

Q.2 C) Differentiate between Public Goods and Private Goods.

(04 Marks)

Q.3 A) Explain in detail the classification of Public Debt.

(12 Marks)

Q.3 B) Differentiate between Revenue and	d Capital Exp	penditure. (04 Marks)
	(OR)	
Q.3 C) Explain the demerits of Direct Tax	ation.	(04 Marks)
Q.4 A) Evaluate the basic Principles of Ta		(12 Marks)
Q.4.B) What are the objectives of Fiscal P		(04 Marks)
	(OR)	
Q.4 C) Explain the Principles of Federal F	inance.	(04 Marks)
Q.5 A) Analyse the key highlights of the r	ecent Union	Government
Budget 2024-25.	1 110 1 3 22.0	(12 Marks)
Q.5 B) Explain the need of Public Sector.		(04 Marks)
18X2 163	(OR)	Q.1) A saver the following:
Q.5 C) Examine the different types of Buc	lget.noissime	noo commit alli malqxo vital (04 Marks)
	.dl masomtov	The Suction of TWO endocase the
		c Poline Palane Economies.

in a sign of a southern stone and the sign of the sign

 \sim 1.5 () the spectral to solve the mid-to-makes bin to shall process solves if (I for

500 1.3000 1.000

S.Y.B.COM Semester End Assessment (Regular)

OCT - NOU - 2024

Course Title: Government Accounting

Course Code: CFA-201

Semester: III Max Marks:80

Instructions:

Duration: 2 hrs

1. The question paper contains 5 questions spread across 4 pages.

- 2. All questions are compulsory however internal choice is available.
- 3. Figures to the right in brackets indicate maximum marks.
- 4. Use of non-programmable calculator is allowed.

Q.1 Write a short note on the following:

 $(8 \times 2 = 16 \text{ Marks})$

- 1. Non-votable grants
- 2. Contingency fund
- 3. Sources of revenue for Panchayats
- 4. Limitations of present government accounting system
- 5. Public Works Department
- 6. Payback period method
- 7. Features of statutory corporation
- 8. State transport corporation
- Q.2 A. Explain the principles of government accounting.

(12 Marks)

OF

B. Explain the accounting procedure of government expenditure.

(12 Marks)

C. Outline the objectives of government accounting.

(4 Marks)

Q.3 A. From the following Receipt & Payment Account and Balance Sheet of (12 Marks) Cuncolim Municipality, prepare Income & Expenditure Account for the year ended 31st March, 2024 and a Balance Sheet as on that date.

RECEIPT & PAYMENT A/C For the year ended 31st March, 2024

For the year ended 51st March, 2021					
Receipt	Amount	Payment	Amount		
To Cash 1.4.2023	6,50,000	By Purchases	2,30,000		
To Tax Revenue	11,00,000	By Repayment of	2,50,000		
(House)	, ,	Retention Money			
To Professional Tax	80,000	By Election Services	760,000		
To Retention Money	5,80,000				
from Contractors					
To Advance for	5,90,000	By Cash	17,60,000		
Allotment of Houses					
	30,00,000		30,00,000		

Balance Sheet as on 31st March, 2023

Liabilities	Amount	Assets	Amount	
Capital Fund	10,95,000	Fixed Assets	6,25,000	
Municipal Fund	5,50,000	Stores	5,25,000	
Contractor's Retention Money	75,000	Professional Tax accrued	20,000	
Advance for Allotment of Houses	1,00,000	Cash	6,50,000	
	18,20,000		18,20,000	

Additional Information:

- i. Accrued professional tax 31st March, 2024: 10,000.
- ii. Closing stock of stores on 31st March, 2024: 4,75,000.

B. From the following particulars relating to Shiroda Panchayat, Prepare Receipts and Payment Account for the year ending 31st March, 2024.

(4 Marks)

Particulars	Amount
Cash in Hand on 1st April 2023	60,21,000
Grant in aid	4,00,000
Fees on NOC for	
Fees for sale of goods in melas, fairs & festivals	21,000
Fees on transfer of construction licence	1,35,000
Salary to staff	20,00,000
Office light bill	1,25,000
Refund of EMD	7,44,000
Return of Security Deposit	6,70,000

OR

C. Explain the approaches to financial control in local self-government.

(4 Marks)

Q.4 A. Ajanta ltd. is considering the purchase of a new machinery, Machine X (12 Marks) costing Rs. 200,000 with an estimated life of 5 years. The company pays tax at 50% & cost of capital is 10%. The straight-line method of depreciation will be charged on the machine. The machine is expected to generate a net cash inflow before taxes as follows:

Year	Amount
1	70,000
2	40,000
3	20,000
4	30,000
5	60,000

Page 2 of 4

The discounted value of Rs. 1 for 5 years at 10% are given below.

YEAR	PROVIDED WAS TO AND A RELIEF OF THE COMPANY	2	3	and the second s	5	
PV @10%	0.909	0.826	0.751	0.683	0.620	

You are required to evaluate machinery X by using the following:

- a) Payback period
- b) Average rate of return
- c) Net present value
- d) Profitability index

B. Project Ginesys comprising of following activities along with its time (4 Marks) estimates is given below:

Task	Optimistic (In Days)	Most likely (In Days)	Pessimistic (In Days)
1-2	1	1	7
2-3	2	2	8
2-4	3	3	09
3-5	2	5	14
4-5	1	7	13
5-6	2	5	08

Considering the above information:

- i. Draw the Project Network diagram
- ii. Find the Critical Path

OR

C. Write a note on capital budgeting process.

(4 Marks)

Q.5 A. From the following trial balance of KTC on 31st March 2024, which was registered under the Companies Act, you are required to prepare the Balance sheet of KTC as on 31st March 2024.

Particulars	Debit	Credit
Issued, Subscribed and fully paid-up capital		30,00,000
Government Grants for up gradation (After adjustments)		10,00,000
Profit and Loss account (Current Year profit)		25,00,000
Long term loan from GIDC		80,00,000
5% Debentures		22,50,000
Provision for employees' benefits		24,00,000
Bank overdraft		5,00,000
Trade payables		2,00,000
Insurance fund liability		1,10,000

Total	2,05,10,000	2,05,10,000
Interest accrued on deposits	12,000	
Prepaid expenses	50,000	
Loans and advances to employees	50,000	
Cash at bank	15,00,000	
Cash on Hand	3,00,000	
Trade receivables	710,000	
Store and spare parts	2,50,000	
Investments in Insurance Fund deposit	20,00,000	
Investment in Shares	88,19,000	
Bus stand building	10,00,000	
Land and Building	58,19,000	,
Staff advance payable		5,50,000

Additional Information:

- 1. The authorised capital of the corporation was 50000 equity shares of Rs. 100 each of which 30,000 equity shares are fully subscribed by the state government.
- 2. The corporation transferred 5% to General Reserve.
- B. Goa Electricity Corporation Ltd gives the following extract from its trial balance as on 31st March, 2024. Prepare statement of Profit and Loss for the year.

Particulars	Debit	Credit
Sale of Energy		
Domestic		26,00,000
Industrial		1,36,00,000
Salary and wages	15,00,000	
Interest on loan	3,50,000	

Additional Information:

- 1. Depreciation for the year Rs. 18,00,000
- 2. Provision for taxation Rs. 20,00,000

OR

C. Write a note on merits and demerits of statutory corporations.

(4 Marks)

SYBCOM Semester End Assessment (Regular/ Repeat)

October November 2024

Course Title: Methods of Costing I

Course Code: CAA-201

Category: Major

Semester: III

Max Marks:80

Instructions:

Duration: 2hrs

1. The question paper contains 5 questions spread across 3 pages.

2. All questions are compulsory however internal choice is available.

3. Figures to the right in brackets indicate maximum marks.

4. Use of calculator is allowed.

Q1. Write Short Notes on the following terms:

 $(8 \times 2 = 16 \text{ Marks})$

- a. Overheads
- b. Cost of Material
- c. Batch Costing
- d. Economic Batch Quantity
- e. General Ledger Control Account
- f. Non- Integrated Accounting System
- g. Notional Expense
- h. Over Absorption Cost

Q2.A. The Trading and profit and loss A/c of Jumbo Manufacturing company for the year ending 31st March 2024 was as follows. (12 Marks)

Trading and Profit and Loss A/c of Mahi Ltd.					
For the year ended 31st March 2024					
Amount Amount					
Particulars Particulars Particulars	(₹)	Particulars Particulars	(₹)		
To Material Consumed	80,000	By Sales (2500 units)	2,50,000		
To Direct wages	30,000	By Closing Stock of Raw			
To Direct Expenses	25,000	Material	5,000		
To Factory OH	40,000				
To Gross Profit c/d	80,000				
	2,55,000	_	2,55,000		
To Office salaries	25,000	By Gross Profit b/d	80,000		
To Office Rent	12,000	By Dividend Received	10,000		
To Selling Expense	12,500	By Discount Received	7,500		
To Preliminary Exp W/off	2,500				
To Goodwill w/off	5,500				
To Net Profit c/d	40,000				
	97,500	_	97,500		

For the year ending 31st March 2025 following estimates have been made.

- a. Production and sales unit will rise by 20%.
- b. Direct Material Cost per unit will rise by 10%.
- c. Direct wages per unit will increase by 25%.
- d. Profit is 20% on sales.
- e. All other expenses would remain same as they were in the current year.

You are required to prepare:

1. Cost sheet for the year ending 31st March 2024.

2. Estimated Cost Sheet for the year ending 31st March 2025 showing cost per unit and total cost.

OR

Q2.B. Explain the Cost Classification on the basis of Time.

(12 Marks)

Q2.C. Explain the features of Fixed Cost.

(4 Marks)

Q3.A. Gomantak ltd. undertakes to supply 1000 units of a component per month for the month of January, February and March 2025 each. Every month a batch order is opened against which materials and labour cost are booked at actual. Overheads are levied at a rate per labour hour. The selling price is contracted at Rs. 15 per unit. (12 Marks)

Month	Batch Output (nos)	Material Cost Rs. (₹)	Labour Cost Rs. (₹)
Jan 2025	1250	6250	2500
Feb 2025	1500	9000	3000
Mar 2025	1000	5000	2000

Labour is paid @Rs.2 per hour. The other details are:

Month	Overhead	Total Labour hours
Jan 2025	12000	4000
Feb 2025	9000	4500
Mar 2025	15000	5000

From the following data, calculate the profit per unit of each batch order and overall position of the order for 3000 units.

Q3.B. Discuss the Steps in Job Order Costing.

(4 Marks)

OR

Q3.C. Distinguish between Job Costing and Batch Costing.

(4 Marks)

Q4.A. Dattatray Enterprises Operates an Integral system of accounting.

(12 Marks)

Particulars	Amount	Particulars	Amount
	(₹)		(₹)
Raw Materials Purchased (50% on	6,00,000	Factory Overhead charged to	1,00,000
credit)		production	
Material issued to production	4,00,000	Finished goods at cost	5,00,000
Wages paid (50% Direct)	2,00,000	Sales (50% credit)	7,50,000
Wages Charged to production	1,00,000	Receipt from Debtors	2,00,000
Factory Overhead Incurred	80,000		
Selling and Distribution Incurred	40,000		

You are required to pass the Journal entries for the following transactions that took place for the year ended 31st March 2024.

Q4.B. Elucidate the Types of Control Accounts.

(4 Marks)

OR

Q4.C. Discuss the Principles of Integrated Accounting.

(4 Marks)

Q5.A. Following is the Summarized Profit & loss Accounts of XYZ Industries for the year ended 31st March 2024. (12 Marks)

Profit and Loss A/C for the year ended 31st March 2024					
To Wages	75,400	By Sales (12000Units)	4,80,000		
V		By Closing Stock of Finished Goods (3000			
To Materials Used	2,00,000	units)	66,000		
To Factory expenses 52400		By Interest on Securities	17,000		
Add: Outstanding 2200	54,600	By Profit on Sale of Assets	1,20,000		
To Administrative overhead	52,500	Town interest factors and commercial control of the sent mediately during the property production and control of the sentences and the	Dan brason service control services		
To Selling and distribution					
overheads	96,000				
To Interest on loans	14,000				
To Income tax	7,500				
To Net Profit	1,83,000				
	6,83,000		6,83,000		

In the cost accounts:

- 1. Factory expenses have been allocated to the production at 20% on prime cost
- 2. Expenses of administration at Rs. 3per unit produced
- 3. Selling expenses at Rs. 4 per unit sold

You are required to prepare cost sheet of the company and reconcile the profit disclosed by cost accounts and those shown by financial accounts.

Q5.B. Discuss the causes of disagreement between Costing profit and Financial Profit.

(4 Marks)

OR

Q5.C. Discuss the Objectives of Reconciliation.

(4 Marks)

SYBCOM Semester End Assessment (Regular) October/November 2024

Course Title: Marketing Management Course Code: Category: CBM-201 Semester: III **Duration: 2 Hours** Max Marks: 80 Instructions: All questions are compulsory. • Figures to the right indicate marks allotted to the question. Q. No. 1 Write a short answer for the following. $(8 \times 2 = 16 \text{ Marks})$ 1. Market Segmentation 2. Market 3. Product 4. Branding 5. Advertising 6. Personal Selling 7. Buyer Behaviour 8. Consumer Q. No. 2 Answer the following. I State and explain the scope of marketing. (12 Marks) OR II Distinguish between marketing and selling. (12 Marks) Explain any four C's of marketing. Ш (4 Marks) Q. No. 03 Answer the following. I Explain the product life cycle with a diagram. (12 Marks) Distinguish between consumer products and industrial products. II (4 Marks) OR

Explain any four functions of packaging.

Ш

(4 Marks)

Q. No. 04	Answer the following.		
I	Explain any six objectives of advertising.		(12 Marks)
Н	Explain the process of physical distribution.		(4 Marks)
	OR		
Ш	Explain any four channels of distribution.		(4 Marks)
Q. No. 05	Answer the following.	c to the state	
I	Explain factors influencing buyer behaviour.	a namet s	(12 Marks)
II	Explain the four A's of marketing.	i yitafa wasin i	(4 Marks)
	OR	OFFICE STATES	
Ш	Distinguish between consumer markets (B2C) (B2B)	and busin	ess markets (4 Marks)

SYBCOM Semester End Assessment (Regular)

October / November 2029

Course Title: Specialized Accounting

Course Code: CFA - 211

Category: Minor

Semester: III

Duration: 2hrs

Max Marks:80

Instructions:

1. The question paper contains 5 questions spread across 3 pages.

- 2. All questions are compulsory however internal choice is available.
- 3. Figures to the right in brackets indicate maximum marks.
- Use of calculator is allowed.

Q1. Write a short note on the following:

 $(8 \times 2 = 16 \text{ Marks})$

- a. Indemnity Period
- b. Short Sales
- c. Bunker Cost
- d. Address commission
- e. Present Value
- f. Operating lease
- g. Minimum Rent
- h. Short workings

Q2.A. Salgaonkar Closes its books every year on 31st March. A fire occurred in his premises on 16th May 2024 and stock of the value of Rs. 38000 only could be salvaged. (12 Marks)

Particulars	2021-2022	2022 -2023	2023 -2024	1.4.2024 to 16.5.2024
Opening Stock	1,50,400	1,40,300	1,58,200	1,60000
Purchases	4,40,000	5,12,800	5,86,600	78,000
Sales	6,00,000	6,60,000	7,80,000	99,200
Closing Stock	1,40,300	1,58,200	1,60,000	?

Prepare Trading A/c and Memorandum Trading A/c to ascertain the value of Closing Stock as on the date of Fire.

OR

Q2.B. Discuss the procedure for Preparing Memorandum Trading Account.

(12 Marks)

Q2.C. From the following information available calculate short sales:

(4 Marks)

Date of fire: - 01-04-2023

Indemnity period: 4 months

Dislocation period: 01-04-2023 to 31-07-23 Sale: 01-04-2023 to 31-07-2023 Rs. 4,00,000/-

Sale: 01-04-2022 to 31-07-2022 Rs. 10,00,000/-

As compared to last year there is a upward trend in business by 20% in the current year.

Q3.A. S.S. Jaihind commenced a voyage on 1st July,2024 from Mumbai to London and back. The voyage was completed on August 31,2024. It carried a consignment of Goods on its outward journey and of machinery on its return journey. The ship was insured and annual premium was ₹1,20,000. Prepare voyage account from the following particulars. (12 Marks)

Freight earned (outward)	Rs.5,00,000
Freight earned (inward)	Rs.3,50,000
Port dues	Rs.25,000
Bunkercost	Rs.1,50,000
Stores	Rs. 84,000
Wages and salaries	Rs.2,50,000
Sundry Expenses	Rs. 25,000
Passage money received	Rs.50,000
Lighterage charges	Rs.33,000
Annual depreciation	Rs.4,80,000

Address commission 5% on outward and 4% on inward freight. Primage is 5% on freight. The manager is entitled 5% commission on the profit earned after charging such commission. Stores and coal in hand were valued at ₹ 15000 on August 31,2024.

Q3.B. Discuss the Passage Money and Freight in voyage account.

(4 Marks)

OR

Q3.C. Explain incomplete voyage account.

(4 Marks)

Q4.A. Dempo Co. Ltd. Has taken the asset on lease from Teva Pharm Ltd. The following information is given below.

Lease term: - 4 years

Fair value: - Rs 16,00,000

Lease Rent agreed Rs. 5,00,000 p.a. at the end of the year

Guaranteed residual value Rs. 1,00,000 Expected Residual value Rs. 3,00,000

IRR is at 14.97%

Pass necessary journal entries in the books of lessor and provide disclosure.

(12 Marks)

Q4.B. Discuss the various types of lease

(4 Marks)

OR

Q4.C. From the following available determine whether the lease is a financial lease or operating lease. Cost of the asset

Rs. 4,00,000

Lease Rentals at the end of each year is Rs. 90,000 for 6 years.

Expected Return is 10%.

(4 Marks)

						(
Year	1	2	3	4	5	6
PV@10%	0.909	0.826	0.751	0.683	0.621	0.564

Q5.A. Vedanta Mining corporation Ltd. Obtained a lease of coalfield from Mr. Dempo on following terms:

Mining corporation will develop the land and will bear the cost of development.

Royalties will be Rs. 2 per tonne of coal raised during the period.

Minimum Rent will be Rs. 10,000 for the first year and annual increase of Rs. 1000 till it reaches Rs. 15,000.

Short workings if any are recoverable within first 3 years only. The coal raised by Vedanta Corporation is as under:

2021- Rs. 1000 tonnes, 2022-Rs. 2000 tonnes, 2023-Rs. 10,000 tonnes, 2024-Rs. 15,000.

Prepare Analytical table, Royalties A/c and Dempo Ltd. A/c in the books of Vedanta Mining Corporation Ltd. (12 Marks)

Q5.B. A mine is taken on lease at a minimum rent of Rs. 10,000 per annum merging into a royalty of Re. 1 per ton of the ore raised, with a right to recoup Short workings during the first three years of the lease.

The raisings for the first five years were: First year 2,000 tons; Second year 5,000 tons; Third year 15,000 tons; Fourth year 18,000 tons; and Fifth year 20,000 tons.

Prepare Analytical Statement showing royalties paid.

(4 Marks)

OR

Q.5.C. Illustrate on Recoupment of Short workings.

(4 Marks)

SYBCOM Semester End Assessment (Regular) October/November 2024

Course Title: Business Environment Semester: III Course Code: Category: CCA-211 Max Marks: 80 **Duration: 2 Hours Instructions:** All questions are compulsory. Figures to the right indicate marks allotted to the question. $(8 \times 2 = 16 \text{ Marks})$ Write a short answer for the following. O. No. 1 1. Meaning of Business. 2. Business Environment. 3. Economic System 4. Economic Planning 5. Globalisation 6. Sustainable Development 7 Industrialization in Goa 8. Local Self-Government in Goa Answer the following. O. No. 2 (12 Marks) Describe the scope of the business. I OR Discuss any six components of the macro-environment. (12 Marks) II Describe any four features of modern business. (4 Marks) Ш Answer the following.

Q. No. 03

(12 Marks) Explain types of economic policies. I

Explain any four components of the economic environment. (4 Marks) II

Explain any four key economic factors. (4 Marks) Ш Q. No. 04 Answer the following. Explain economic globalisation in India. (12 Marks) I Explain globalisation and environmental challenges in India. (4 Marks) Π OR (4 Marks) Explain India's role in international organisations. Ш Q. No. 05 Answer the following. THE HOLL CONTROL OF STATE Explain the current status of the Goan economy and Goa's performance I (12 Marks) on socio-economic indicators. Write a note on Goa Chamber of Commerce and Industry (GCCI) Π (4 Marks) OR Write a note on environmental issues and the Goan industry. (4 Marks) III

5 YBCOM Semester End Assessment (Regular/Repeat)

Course Title: Business Finance (Business Management)

Course Code: CBM-211

Category: Minor

Semester: III

Duration: 02 Hours

Max Marks: 80

Instructions:

All questions are compulsory having internal choice.

• Figures to the right indicate the maximum marks allotted.

Every question should begin on a fresh page

Q.1. Write short notes on the following.

 $(8\times2=16 \text{ marks})$

- i. Essentials of a good financial plan
- ii. Sources of fixed capital
- iii. Concept of lease financing.
- iv. Net Income Approach.
- v. Role of business finance in an organization
- vi. Characteristics of working capital
- vii. Types of venture capitalists.
- viii. Importance of capital structure

Q 2 A. Discuss business finance v/s corporate finance.

 $(1 \times 12 = 12 \text{ marks})$

OR

Q. 2.B What is meant by financial planning? Explain steps in financial planning.

 $(1 \times 12 = 12 \text{ marks})$

Q.2.C Explain any two principles of business finance.

 $(1 \times 4 = 04 \text{ marks})$

Q 3. A. Explain the factors determining working capital requirement. (1 x 12= 12 marks)

Q.3. B. What is meant by fixed capital?

 $(1 \times 04 = 04 \text{ marks})$

OR

Q.3. C. Discuss two types of working capital.

 $(1 \times 4 = 04 \text{ marks})$

Q.4.A. Discuss four types of corporate securities.	$(1 \times 12 = 12 \text{ marks})$
Q.4. B. Explain two advantages of lease financing.	$(1 \times 04 = 04 \text{ marks})$
OR	
Q.4. C. List and explain two features of venture capital financing.	(1 x 4= 04 marks)
Q.5. A. Discuss the factors affecting capital structure.	(1 x 12= 12 marks)
Q.5.B. Explain the concept of trading on equity.	$(1 \times 04 = 04 \text{ marks})$
OR	
Q.5.C. What is meant by balanced capitalisation?	$(1 \times 4 = 04 \text{ marks})$
Q.5.C. What is meant by balanced capitalisation?	$(1 \times 4 = 04 \text{ marks})$

VPCCEM SY BCOM Semester End Assessment (Regular) OCTOBER/NOVEMBER 2024

Course Title: COMPUTER ETHICS & CYBER LAWS Category: MC Course Code: CSA 231 Max Marks:60 SEMESTER: III Duration: 2 hrs. Any year and also also than they have been last last one was price was cone and one and seed also deed also deed also also find that Instructions: 1. The question paper contains 5 questions. 2.All questions are compulsory however internal choice is available. 3. Figures to the right in brackets indicate maximum marks. (6X2=12 Marks) Q1. Answer the following: a.) Explain Ethics in the business world. b.) Explain Ethics in IT. c.) What is CIA security triad? d.) Explain information privacy. e.) What is Open Source software? f.) Explain Plagiarism. 2A) What is Software quality and why is it important? (2X6=12 Marks) 2B) What is a cyber-attack? Explain any 4 attacks. 3A.) Explain the IT ACT 2000 and why was it created? (2X6=12 Marks) 3B) State and explain any 5 types of Cyber-crime. OR 3B) What are IPRs? Explain the types of IPRs. 4A) What is Trademark Infringement? Explain any one type of it. (2X6=12 Marks) 4B) What are the differences between Copyrights and Patents?

OR

(2X6=12 Marks)

5B) What is a computer exploit and how can a computer be kept safe from it?

4B) Explain Reverse Engineering. When is it illegal?

5A.) Explain social media ethics and its key principles.

5B.) Explain any 4 consequences of Cyber-crime.

· ----X -----

SYBCOM Semester End Assessment Examination (Regular) October - November 2024

Course Title: Metaverse and Literature

Course Code: Eng 231 Duration: 02 Hours Category: MDC

Semester: III Max Marks: 60

Instructions

- All questions are compulsory.
- Figures to the right indicates maximum marks allotted.
- Q.1. Answer the following.

(6X2=12 marks)

- a) Define the term "Metaverse"
- b) List some advantages of the metaverse.
- c) State some applications of the Metaverse.
- d) Define Augmented Reality and Virtual Reality.
- e) Name any four games based on the Metaverse, index is the result of
- f) State potential risks of using cryptocurrency.
- Q.2.A. Discuss the hunt for Easter egg and the challenges in the

 OASIS that serve as metaphors for real life quests for power,

 knowledge and hunger.
- Q.2.B. Identify the theme of identity, reality and escapism in the novel (06 marks)

 Snow Crash by Neal Stephenson.
- Q.3.A. Explain some key characteristics of Cyberpunk Genre. (06 marks)
- Q.3.B. Discuss the importance of friendship in the novel *Ready Player* (06 marks)

 One by Ernest Cline.

OR

Q.3.C. Explains the ways in which *Ready Player One* explore the idea of human dependence on technology, both as a tool for survival and as a form of escapism.

Q.4.A. Illustrate the role of Metaverse in shaping the future of education	(06 marks)
and learning.	
I'	
Q.4.B. Explain the ways in which cybernetic enhancements and body	(06 marks)
modification, challenge or reinforce ideas about what it means to	
be human through Gibson's Johnny Mnemonic.	
OR	
Q.4.C. List some contemporary issues which can be seen in the	(06 marks)
Burning Chrome by William Gibson.	
Q.5.A. Analyze Snow Crash as Cyberpunk Genre.	(06 marks)
Q.5.B. In <i>snow Crash</i> , the virus can affect both the virtual world and	(06 marks)
the real world. Explain how individuals and societies can protect	
themselves from such threats.	
OR	
Q.5.C. In the novel Ready Player One, Wade uses the OASIS to escape	(06 marks)
from his reality. Modern technologies like video games or virtual	•
reality allow people to escape from their everyday challenges.	
Is this a positive or a negative escapism?	
is this a positive of a negative escapioni.	
V V	
XX	

SYBCOM Semester End Assessment (Regular)

O(1 NOV, 2024

Course Title: Business Data Analytics (Practical)

Course Code: COM - 242 Category: Skill Enhancement Course Semester: III

Duration: 2 hr Max Marks: 24

Instructions:

1. All questions are compulsory

- 2. Required Data Set to answer the questions will be provided in MS Excel in different sheets.
- 3. Figures to the right in brackets indicate maximum marks.
- 4. Use of calculator is strictly forbidden.

Q1. A.	Use appropriate command to look up for sales information of each sales	(1 Mark)
	person for every quarter.	
Q1. B.	Calculate total sales of all the sales person of four quarters using one	(1 Mark)
	single command on a separate sheet.	
Q1. C.	In the summation sheet, evaluate the performance of the sales persons,	(1 Mark)
	by mentioning, "Excellent" – sales above ₹2,50,000/-, and	
	"Satisfactory" – sales below ₹ 2,50,000/-	
Q1. D.	Calculate total sales and average sales of the company for the year.	(1 Mark)
Q2. A.	Calculate following ratios:	(6 Marks)
	Quick ratio, Current ratio, Cash ratio, Debt-equity Ratio, Return on	
	Equity, Debt service coverage.	
Q2. B.	Calculate Descriptive statistics, Correlation between gold prices and	(6 Marks)
	stock prices and Regression to check the impact of stock price	
	fluctuations on gold prices.	
Q3. A.	Mr. Hulk borrowed ₹15,00,000/- from State Bank of India for a period	(4 Marks)
	of 15 years to be repaid in equated quarterly installment at an interest	
	rate of 11% p.a. You are required to prepare a Loan Lease Statement.	
Q3. B.	Create a Pivot table to analyse the data in the worksheet. Answer the	(4 Marks)
	following questions:	
	a. State-wise total sales of the products	
	b. Product-wise total sales	
	c. State-wise product distribution and its total sales.	

SYBCOM Semester End Assessment (Regular)

OCI- NOV, 2024

Course Title: Business Data Analytics

Course Code: COM - 242 Category: Skill Enhancement Course Semester: III

Duration: 1 hr Max Marks: 20

Instructions:

1. All questions are compulsory however internal choice is available.

- 2. You may answer randomly but every main question attempted should be answered serially.
- 3. Figures to the right in brackets indicate maximum marks.
- 4. Use of calculator is strictly forbidden.

Q1.	What are the key roles and responsibilities of a data analyst?	(4 Marks)
Q2. A.	Elaborate on data collection and data cleaning.	(2 Marks)
Q2. B.	What is your understanding of data analysis and data interpretation?	(2 Marks)
Q3. A.	Describe the meaning of descriptive business analytics, providing examples.	(2 Marks)
Q3. B.	Clarify the concept of predictive and prescriptive business analytics, using examples for illustration.	(2 Marks)
	OR	
Q3. C.	Discuss the meaning of Data Mining and Data Visualization, including examples to illustrate your points.	(2 Marks)
Q4. A.	Discuss the significance of data visualization in the data analysis process.	(2 Marks)
Q4. B.	How would you explain the different levels of data measurement?	(2 Marks)
	OR	
Q4. C.	Illustrate with examples the definition of population, sample and variable in data analytics.	(2 Marks)
Q5. A.	How can you use the measures of central tendency—mean, median, and mode—to analyse a specific data set, and what insights might each measure provide?	(2 Marks)

Q5. B. How can you use the measures of variability to assess a data set? (2 Marks) Explain any two measures of variability.

OR

Q5. C. How would you choose and design any four different types of charts for data visualization, and what types of data would each chart best represent? (2 Marks)

S.Y.B.COM Semester End Assessment (Regular)

CC+-NOU-2024

Course Title: Accounting Software Application

Category: SEC (Theory)

Semester: III

Duration: 1 Hour Max Marks:20

Instructions:

- 1. The question paper contains 5 questions spread across 1 page.
- 2. All questions are compulsory however internal choice is available.
- 3. Figures to the right in brackets indicate maximum marks.

$(4 \times 1 = 4 \text{ Marks})$ Q.1 Answer the following: 1. Define Accounting 2. Define Contra Voucher 3. Define IGST 4. Define Sales Voucher **Q.2** A. State any two golden rules of accounting. (2 Marks) **B.** State any two shortcut keys used in accounting software (Tally Prime) (2 Marks) and explain their functions. **A**. Describe what stock groups are in Accounting Software (Tally Prime). 0.3(2 Marks) **B.** Explain Accounting cycle. (2 Marks) OR C. Explain Dual Aspect & Consistency concept. (2 Marks) **A.** Describe any two cash books used in accounting. 0.4 (2 Marks) **B.** Explain the concepts of debit note and credit note. (2 Marks) C. Explain the concepts of Payment Voucher and Receipt Voucher. (2 Marks) **A.** Explain the structure and importance of HSN code. Q.5 (2 Marks) **B.** Illustrate how Input Tax Credit (ITC) works. (2 Marks)

C. Write a note on tax slabs under GST. (2 Marks)

OR

S.Y.B.COM Semester End Assessment (Regular)

Oct - NOV - 2024

Course Title: Accounting Software Application

Category: SEC(Practical)

Course Code: COM-241

Semester: III

Duration: 2 Hour

Max Marks:24

Instructions:

- 1. The question paper contains 2 practical questions spread across 3 pages.
- 2. Both practical questions are compulsory.
- Figures to the right in brackets indicate maximum marks.

Q.1 Practical 1

(12 Marks)

Create a New Company in Tally Prime with the following details:

- Company Name: ______
- Address: Patto Centre, Panjim-GOA
- Pin Code: 403001

Create the following Ledgers:

- SBI Bank Account under Bank Accounts
- Capital Account under Capital Account
- Sales under Sales Account
- Kangaroo traders- under sundry creditors
- XYZ- under sundry debtors
- Purchases under Purchase Account
- Rent Expense under Indirect Expenses

Inventory Setup:

- Create Stock Groups: i) Electronics and ii) Stationery
- Create Stock Items:
- Laptop –under Electronics
- Notebooks –under Stationery
- Set Unit of Measure for both items as NOS.

Transactions to Enter in Tally Prime (using Vouchers):

April 1, 2024: Owner invested ₹10,00,000 in the business (SBI Bank).

April 3, 2024: Purchased 5 laptops for ₹20,000 from kangaroo traders.

April 10, 2024: Sold 2 laptops to XYZ Ltd. for ₹25,000 each (Total: ₹50,000).

April 15, 2024: Paid office rent of ₹5,000 through bank payment.

	Generate the Following Reports:	
	1. Trial Balance	
	Grand Total:	
	2. Profit and Loss Account	
	Gross Profit:	
	Net Profit:	
	3. Balance Sheet:	
	bank balance:	
	Current assets:	
Q.2	Practical 2	(12 Marks
	Create a New Company in Tally Prime with the following details:	
	Company Name:	
	 Address Lake Plaza Building, Fatorda, Goa 	
	• Pin Code: 403602	
	Enable GST	
	• GSTIN: 29AABCU9603R1Z8	
	Create the following Ledgers:	
	 Input CGST @9%- under duties and taxes 	
	 Input SGST @9%- under duties and taxes 	
	 Output CGST @9%- under duties and taxes 	
	 Output SGST @9%- under duties and taxes 	
	Inventory Setup:	
	Set Unit of Measure for as NOS (Numbers).	
Transa	actions to Enter in Tally Prime (using Vouchers):	
1. On	May 1, 2024, the company purchased the following goods from Aviraj electronic	s, a registered

Products	HSN Code	Qty	Rate	Value	GST		
Smartphones	84713010	15	4,500	67,500	18%		
Airpods	84717020	20	2,000	40,000	18%		
Taxable value:							
Total Tax amount:							
Total bill amount:							

dealer (GSTIN 30AAAAA1111B1ZA) (GST Exclusive)

2. On May 5, 2024, the company sold the following goods to Anant smart point (GSTIN27AACCM9910C1ZP) (GST exclusive)

Products	HSN Code	Qty	Rate	Value	GST
Smartphones	84713010	03	6,500	19,500	18%
Taxable value:					
Total Tax amo	unt:		n de de la commence de la deservación de la companya		
Total bill amou	int;		ner de electric de la contraction de la contract		

3. On May 17, 2024, the company purchased the following goods from Times traders, a registered dealer (GSTIN 29AABCF7689M1ZS) (GST Exclusive)

Products	HSN Code	Qty	Rate	Value	GST
TV	84716040	18	450	8,100	18%
Refrigerator	84433240	07	8,500	59,500	18%
A/C	84733020	10	29,000	2,90,000	18%
Taxable value:					
Total Tax amo	unt:				
Total bill amou	unt:				

S. Y. B. COM Semester End Assessment (Regular) November 2024

Course Title : संप्रेषण कौशल (Communication Skill)

Course Code: HIN-251

Category: Ability Enhancement Course

Semester :III

Duration: 1 Hour

Max Marks: 40

सूचनाएँ :

- अभी पश्त अनिवार्य हैं।
- प्रत्येक मुख्य प्रश्तों का उत्तर नए पन्ने पर ही शुरू करें।
- प्रश्त क्रमांक और उपप्रश्त क्रमांक स्पष्ट रूप से तिखिए।
- दायी ओर दर्शाएं हुए अंक प्रश्न के गुण दर्शाते हैं।

प्र 1). निम्नितिखित प्रश्तों के जवाब लिखिए।

 $(4 \times 2 = 8)$

- 1.संप्रेषण का अर्थ बताते हुए उसकी कोई एक परिभाषा दीजिए।
- २.शाब्दिक और अशाब्दिक संप्रेषण के किन्हीं दो अंतर को स्पष्ट कीजिए।
- **3.साक्षा**त्कार किसे कहते हैं?
- 4. संवाद से आप क्या समझते हैं?

प्र 2) अ) निम्नतिखित प्रश्न का जवाब लिखिए।

(08)

संप्रेषण प्रक्रिया के तत्वों पर प्रकाश डालिए ।

अथव

प्र. २) आ) टिप्पणियाँ लिखिए।

 $(2 \times 4 = 8)$

- । आक्षात्कार के उद्देश्य।
- २. एकालाप।

प्र 3) अ) निम्नतिखित प्रश्त का जवाब तिखिए।

(08)

१.''सिनेमा संप्रेषण का सशक्त माध्यम हैं।'' इस कथन सोदाहरण स्पष्ट कीजिए।

अथवा

प्र ३) आ) टिप्पणियाँ लिखिए।

 $(2 \times 4 = 8)$

- १ अंप्रेषण की विशेषताएं।
- २. संप्रेषण की चुनौतियाँ ।

प्र ४) अ) निम्नलिखित प्रश्त का जवाब लिखिए।

1. व्यक्तित्व के विकास में संवाद कौशत की क्या भूमिका हैं? अथवा

प्र. ४) आ) टिप्पणियाँ तिखिए।

 $(2 \times 4 = 8)$

- ।.श्रवण कौशल के **उद्दे**श्य **।**
- २. साक्षात्कार पूर्व की तैयारियां।

प्र 5) अ) निम्नलिखित प्रश्न का जवाब लिखिए।

(80)

।.सामूहिक चर्चा किसे कहते हैं? सामूहिक चर्चा में भाग लेते समय किन बातों का ध्यान रखना चाहिए?

अथवा

प्र 5) आ) टिप्पणियाँ लिखिए।

 $(2 \times 4 = 8)$

- ।.मौरिवक संप्रेषण के लाभ ।
- २.प्रभावी संप्रेषण की अवधारणा।

SY B.COM Semester End Assessment (Regular)

Course Title: संभाशण कौशल्य (Communication Skills)

Course Code: KON 251

Category: AEC

Semester: III Max Marks: 20

Duration: 1 hrs

on: 1 nrs Instructions:

1. The question paper contains 3 main questions.

2. All questions are compulsory however internal choice is available.

3. You may answer randomly but every main question attempted should be answered serially.

4. Figures to the right in brackets indicate maximum marks.

- प्र. 1. सकयल दिल्ल्या खंयच्याय चार प्रस्नांच्यो जापो बरयात.
- (4x2 marks= 8 marks)
- अ) संभाशण कौशल्याचें स्वरूप आनी अर्थ स्पश्ट करात.
- आ) संभाशण कौशल्याचें म्हत्व आनी गरज स्पश्ट करात.
- इ) संभाशण कौशल्याचीं व्याख्या बरयात.
- ई) संभाशण कौशल्य मनशाच्या जिवितांत कशें बदल हाडटा?
- 3) मनशान संभाशणा खातीर कसलें कौशल्य जोडपाक जाय?
- प्र. 2. सकयल दिल्ल्या खंयच्याय **तीन** प्रस्नांच्यो जापो बरयात. (3x2 marks=6 marks)
 - अ) अशाब्दीश संभाशणाचें खाशेलपण स्पश्ट करात.
 - आ) लिखीत संभाशणाचें गूण स्पश्ट करात.
 - इ) अप्रत्यक्ष संभाशणान आमचें जिवीत कशें सोपें जालां?
 - ई) उपचारीक संभाशणाचीं तयारी कशीं करूं येता?
- प्र. 3. अ. सकयल दिल्ल्या प्रस्नांच्यो जापो बरयात.

(2x3 marks=6 marks)

- क) भाशेचेर प्रभुत्व कशें मेळोंव येता?
- ख) प्रसार माध्यमां संभाशण कौशल्यांत कशीं म्हत्वाचीं थारतात ते स्पश्ट करात.

वा

प्र. 3. आ. सकयल दिल्ल्या प्रस्नांच्यो जापो बरयात.

(2x3 marks=6 marks)

- क) शब्दभंडार वाडोवपाक वाचन कशें मदत करातात.
- ख) बरें संभाशण सादपाक कसलें गूण आपणावपाक जाय?