PRABODHAN EDUCATION SOCIETY'S

VIDYA PRABODHINI COLLEGE

OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT

PARVARI-GOA

TIME TABLE

S.Y.B.COM SEMESTER END EXAMINATION, APRIL/MAY 2025

(SEMESTER IV) Repeat

As per CHOICE BASED CREDIT SYSTEM

DAY	DATE	TIMING	SUBJECT
Monday	21st April 2025	2:30 p.m. to 4:30 p.m.	Fundamental of Investment ✗
Wednesday	23rd April 2025	2:30 p.m. to 4:30 p.m.	Income Tax
Friday	25th April 2025	2:30 p.m. to 4:30 p.m.	Compensation Management
Monday	28th April 2025	2:30 p.m. to 4:30 p.m.	Business Statistics-II
Wednesday	30th April 2025	2:30 p.m. to 4:30 p.m.	Companies Act & IPR Laws
Monday	5th May 2025	2:30 p.m. to 4:30 p.m.	Accounting for Service organization

(Mr. Rudresh Mhamal)

Chairperson, Examination

(Prof. Bhushan V. Bhave)

Principal

Date: 18th March, 2025

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.

Q1. A) Mr. A left India for the first time on 15th May 2023 to visit London. On 15th July 2023 he came back to India and later on 18th October 2023 he left India to visit Argentina. He returned to India on 10th March 2024. Determine his residential status for the Assessment year 2024-25.   **(5 Marks)**

B) Ms. B, aged 45 years, working in Department of Planning and Statistics, Govt. of Goa, provides you with the following information for the Assessment Year 2024-25:
Basic salary ₹ 80,000 per month
Dearness allowance ₹ 42,000 per month
House rent allowance ₹ 28,000 per month
She paid rent of ₹ 20,000 per month for a house at Goa.
Dearness allowance is considered for all retirement benefits
Computer her amount of taxable House Rent allowance.   **(5 Marks)**

C) Mr. C is a Marketing manager in a company and his total income from all the sources is ₹ 15,30,000. Calculate the amount of tax payable (under new tax regime) by Mr. C for the Assessment Year 2024-25.   **(5 Marks)**

D) At the beginning of the year on April 1st, 2023, Ms. D owns 5 heavy goods vehicle (3 vehicles of 12 tons gross weight and 2 vehicles of 14 tons gross weight) and 2 light goods vehicles. On 16th October 2023 one heavy goods vehicle of 14 tons was sold. Find out his net income from business of goods carriage for A.Y. 2024-25 u/s 44AE.

    (5 Marks)

Q2. Ms. R aged 50 years, working in Department of Technical Education, Govt. of Goa, furnishes the following information for the year ended 31st March 2024:

Particulars	₹
Basic salary	82,000 p.m.
Dearness allowance	49,000 p.m.
Advance salary	20,000
Bonus	10,000
Free electricity and water	6,300
Transport allowance	3,500 p.m.
Entertainment allowance received	1,100 p.m.
Travelling allowance received	1,800 p.m.
Actual expenditure incurred for travelling	2,000 p.m.
Helper allowance	3,400 p.m.
Actually spent on helper	3,000 p.m.
Professional tax paid	1,500
Children education allowance for 3 children	700 p.m.
Income from other sources	80,000
Employee's contribution to NPS	52,000
Employer's contribution to NPS	62,000
Tuition fees paid of 2 children	15,000
Medical insurance premium paid for the health of her father (64 years)	43,000
Life insurance premium paid	15,000
Donation to Prime Minister Relief Fund	42,000

Calculate the taxable income and tax payable (under old tax regime) of Ms. R for the A.Y. 2024-25 **(20 Marks)**

Q3. Mr. U is the owner of M/s T Ltd. particulars of which for the year ended 31st March 2024 is as follows:

Particulars	₹	Particulars	₹
To salaries	2,34,000	By Gross profit	11,40,000
To printing and stationery	12,000		
To advertisement	6,400		
To salary to Mrs. U	30,000		
To entertainment expenses	3,400		
To interest on capital	5,500		
To personal drawings	6,000		
To rent	15,000		
To depreciation	28,000		
To Net profit	7,99,700		
	11,40,000		11,40,000

Additional information:

1. Depreciation as per income tax rules is ₹ 32,000.
2. Salary paid to staff includes ₹ 50,000 paid to his wife which is unreasonable to the extent of ₹ 10,000.
3. Entertainment expenses are incurred for personal purpose.
4. Advertisement expenses includes advertisement given in political souvenir ₹ 3,000
5. 30% of the printing and stationery is used for personal purpose.
6. 50% of the rent paid is for his personal house.
7. He has paid medical insurance premium on his health ₹ 22,000.
8. Donation to Prime Minister CARES Fund ₹ 8,000.
9. Contribution to Recognised Provident Fund ₹ 80,000.
10. Income from House property is ₹ 5,30,000.
11. Income from Other sources is 4,20,000.

Calculate the amount of Taxable Income and tax liability of Mr. U for the A.Y. 2024-25.   (20 Marks)

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

   a) Income-u/s 2(24)
   b) Business- u/s 2(13)
   c) Perquisites u/s 17(2)
   d) Interest on Borrowed Capital u/s 36 (1)(iii)
   e) Deduction in respect of interest on deposits in savings accounts u/s 80TTA

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

   a) Gratuity–u/s 10(10)
   b) Salary u/s 17 (1)
   c) Entertainment allowance [Section 16(iia)]
   d) Advertisement Expenses in Souvenir etc. of a political party u/s 37(2B)
   e) Deduction in respect to contribution towards NPS u/s 80CCD

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

   a) Amount received under Life Insurance Policy - u/s 10(10D)
   b) Professional tax paid u/s 16(iii)
   c) Bonus/Commission to employees u/s 36 (1)(ii)-
   d) Deduction in respect of person with Disability u/s 80U
   e) Deduction in respect of interest paid on education loan u/s 80E

Prabodhan Education Society's

Vidya Prabodhini College of Commerce, Education, Computer and Management, Parvari Goa.

Semester End Assessment Repeat

April /May 2025

Programme: B.COM

Subject: Commerce

Course Code: UCOG146

Course Title: Compensation Management

Semester: IV

Time: 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 .6 in not more than 400 words*

5. *Figures to the right in brackets indicate maximum marks*

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   Four Guiding Principles of national wage policy.

   e   Set On & Set Off.

   f   State the duties of employer regarding the payment of bonus.

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

   I   Objectives of Fringe Benefits

   II   Rights of employees regarding the bonus

   III   Reinforcement and Expectancy Theory

   IV   Taylor Incentive Plan.

   V   Advantages of Job Evaluation.

   VI   Objectives of Workmen's Compensation Act 1923.

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

    A   Explain the Consequences of Dissatisfaction with Compensation.

    B   Distinguish between Job Evaluation and Performance Appraisal.

Q. No. 4   Answer **any one** of the following   (1 X 12 = 12)

    C   State and explain the Steps in developing strategic compensation alternatives.

    D   Explain the challenges of Compensation Design.

Q. No. 5   Answer **any one** of the following   (1 X 12 = 12)

    E   Explain in detail Provident fund and its types.

    F   State and explain four types of time base incentive plans.

Q. No. 6   Answer **any one** of the following   (1 X 12 = 12)

    G   What is Job Design? Explain its Importance.

    H   Sate and Explain any six the social security benefits of Employees State Insurance
         Act, 1948.

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SYBCOM Semester End Assessment (Repeat)

April / May 2025

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. 6 people participated in Mr. SRUJANOTSAV. Their ranks by two judges are   (6)
as follows. Find Spearman's rank coefficient of correlation.

Rank by J1	1	2	3	4	5	6
Rank by J2	4	5	2	1	3	6

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

x	5	7	8	9	6
y	4	9	7	5	2

OR

QI] p. Define coefficient of correlation and state its properties.   (3)

q. Draw a scatter diagram to represent the following data.   (6)

x	5	7	11	12	10	6
y	4	12	15	12	14	10

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

Rank 1	1	2	2	4	5	5	7
Rank 2	2	2	1	2	7	6	5

Q2] a. For a bivariate data, we have: $\sigma_x = 5$, $\sigma_y = 2$, $cov(x, y) = 3$ (3)
Find r, b_{xy}, b_{yx}.

b. For the following bivariate data, find the regression equation y on x and hence   (6)
find y when x = 10.

x	5	7	9	11
y	8	3	10	12

c. From a well shuffled pack of cards, two cards are drawn at random. Find the   (7)
probability that both the cards are hearts when:
  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 0.5, and one of the (3)
regression coefficient is 0.456, then find the other regression coefficient.

q. Find the value of x when y = 15 for the following bivariate data using (6)
regression analysis.

x	1	2	· 3	4
y	10	12	14	16

r. A card is removed from a pack of cards, the outcome is noted and the card is (7)
replaced in the pack. Then a second card is drawn. Find the probability that:
1. Both are king cards
2. Both are diamond

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 two heads
    (iii)   At least one head

c. The weights of 100 people are normally distributed with mean 67 kgs and (7)
standard deviation 6 kgs. Find:
1. How many people will have height less than 73 kgs.
2. Percentage of people having height less than 61 kgs.
(Given: area between t = 0 and t = 1 is 0.3413)

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	0	1	3	5	7
p(x)	1/5	3/20	1/2	1/10	1/20

r. In a GPSC examination wherein 2000 students appeared the average score was (7)
42 and the standard deviation was 6. Assuming the distribution to be normal,
find:
1. The number of students exceeding a score of 54.
2. The number of students scoring more 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 = 3), P(x < 3). (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 (7)
using 5% level of significance, whether the sample is drawn from a population
with mean 35 and standard deviation 5.

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. (Given that: $e^{-0.5} = 0.6065$, $e^{0.5} = 1.5845$) **(6)**

r. A random sample of size 500 has sample proportion 0.15. can we say thatit 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 = 5. **(6)**

x	4	6	8	10
y	4	12	16	20

c. Using Lagrange's interpolation formula, find the value of y corresponding to x = 6 from the following table. **(7)**

x	1	3	5	7
y	2	6	10	14

OR

QV] p. Explain hypothesis, null hypothesis and alternative hypothesis. **(3)**

q. Using Newton's interpolation formula, calculate value of y at x = 18. **(6)**

x	5	10	15	20
y	3	8	10	12

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

Marks Obtained	10	20	30	40	50
No. of Students	2	?	6	8	10

SYBCOM Semester End Assessment (Repeat)

APRIL/ MAY 2025

Course Title: Companies Act and IPR Laws
Course Code - SEC02   Category: Skill Enhancement Course
Semester - IV.   Duration - 2 hours.   Max. Marks: 60

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

Q1) Answer <u>ANY THREE</u> from the following: 3×4 = 12 Marks

   a) Write a note on National Company Law Tribunal.
   b) Doctrine of Indoor Management.
   c) List the differences between MOA and AOA. (4 points)
   d) Red Herring Prospectus.
   e) Explain AGM and EGM.

Q2) Answer <u>ANY THREE</u> from the following: 3×4 = 12 Marks

   a) Write a note on the concept of Whistle Blowing.
   b) List the qualifications and disqualifications of a Company Auditor.
   c) Elaborate the functions of Trademark.
   d) Rights of Patentee. (Any 4)
   e) Performer's Right

Q3) Answer <u>ANY ONE</u> from the following: 1×12= 12 Marks

   a) What are the duties and liabilities of Corporate Promoter?

   b) Describe in detail the different kinds of Companies.

Q4) Answer <u>ANY ONE</u> from the following: 1×12= 12 Marks

   a) Explain types of meetings under Companies Act 2013.
   b) List out the powers and duties of Company Director.

Q5) Answer <u>ANY ONE</u> from the following: 1×12= 12 Marks

   a) Explain the modes of winding up of Company.

   b) Elaborate on the concept of Insider Trading.

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SYBCOM Semester End Assessment (Regular/Repeat)
April / May 2025

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. The following are the figures extracted from the books of Dena Bank Ltd. as on March 31, 2024. Prepare Profit and Loss account as per banking regulation act.

Particulars	Rs.	Particulars	Rs.
Postage & telephone	7,200	Interest on overdraft	3,80,000
Interest on fixed deposit	3,60,000	Advertisement	4,200
Rent	9,000	Interest on advances	4,00,000
Other expenses	6,500	Insurance	3,500
Interest on cash credit	2,95,000	Stationary	8,400
Interest on recurring deposit	4,50,000	Commission	45,000
Provision for bad and doubtful debts	3,000	Profit on sale of investment	6,500
Profit and loss brought forward	12,000	Provision for income tax	40,000

20 Marks

Q.2. The following balances are as at 31.3.2024 have been extracted from the books of India Insurance Co. Ltd. Prepare Revenue and Profit and loss account.

Particulars	Rs. (in lacs)	Particulars	Rs. (in lacs)
Premium received	8,200	Claims outstanding (1.4.2023)	75
Provision for unexpired risk (31.3.2024)	2,500	Claims	3,000
Commission received	600	Profit & loss appropriation	150
Bad debts	15	Interest, dividend, rent	700
Expenses of management	950	Commission ceded	250

Additional information:

1. Claims outstanding on 31.3.2024 were Rs.125.
2. The company declares dividend at Rs. 430.
3. Provision for taxation is to be at 30%.

Marks

20

Q.3. The following balances appeared in the books of Suvi Bank Ltd. as on March 31, 2022

Particulars	Rs.	Particulars	Rs.
Bills discounted	7,00,000	Term Deposit	7,50,000
Reserve fund	6,00,000	Share capital	25,00,000
Unclaimed dividend	3,00,000	Stamps	1,00,000
Furniture & fixture	2,50,000	Cash credit	6,50,000
Term loan	5,50,000	Cash in hand	4,00,000
Bills payable	1,20,000	Cash with other bank	8,50,000
Investment in securities	6,20,000	Overdraft	12,00,000
Building	17,00,000	Borrowing in India: other banks	9,50,000
P&L A/c credit balance	3,00,000	Demand deposit	18,00,000

Prepare a balance sheet as per banking law as on the said date.

20 Marks

Q.4. The following are the balances of Viva hotel as on 31.3.2024.

Particulars	Rs.	Particulars	Rs.
Office expenses	60,000	Sales	58,00,000
Staff welfare	40,000	Rates	22,000
Furniture	12,00,000	Purchases	28,00,000
Linen and cutlery	2,00,000	Salaries	8,50,000
Miscellaneous receipts	80,000	Opening stock	3,00,000
Interest on loan	75,000	Directors' fees	2,75,000

Additional information:

1. Stock as on 31.3.2024 was Rs. 3,80,000.
2. Provide Rs. 1,20,000 for depreciation of furniture & Rs. 25,000 for linen & cutlery.
3. Provide for tax at 45%.

You are required to prepare Profit and loss account for the year ended 31.3.2024. **20 Marks**

Q.5. A. Jevan Ltd. issued 50,000 equity shares of Rs. 10 each. B Co. 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 40,000 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 advances.   10
Marks

Q.6. Answer <u>any four</u> from the following: 4*5=20 Marks
   a) Define banking.
   b) Explain the types of underwriting.
   c) What do you mean by underwriting?
   d) Explain the different types of deposits.
   e) What do you mean by overdraft facility?
   f) What is meant by underwriting commission?