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)

As per NEP

DAY	DATE	TIMING	SUBJECT
Saturday	19th April 2025	2:30 p.m. to 4:30 p.m.	MAJOR: Fundamentals of Macroeconomics for Business
Monday	21st April 2025	2:30 p.m. to 4:30 p.m.	MAJOR: CFA - Financial Statement Analysis/ CCA - Methods of Costing II/ CBM - Services Marketing
Wednesday	23rd April 2025	2:30 p.m. to 4:30 p.m.	MAJOR: CFA - Indirect Taxes/ CCA - Indirect Taxes/ CBM - Event Management
Friday	25th April 2025	2:30 p.m. to 3:30 p.m.	MAJOR: CFA - Forensic Accounting/ CCA - Marginal Costing/ CBM - Brand Management
Monday	28th April 2025	2:30 p.m. to 4:30 p.m.	MINOR: CFA - Accounting for Service Organisations/ CCA - Strategic Performance Management/ CBM - Digital Marketing
Wednesday	30th April 2025	2:30 p.m. to 3:30 p.m	AEC: Sambhhashan Kala Hindi/ Basic Knowledge of Konkani

(Mr. Rudresh Mhamal)

Chairperson, Examination

(Prof. Bhushan V.Bhave)

Principal

Date: 18th March, 2025

VPCCECM

SYBCOM Semester End Assessment -NEP (Regular)
April / May 2025

Course Title: Fundamentals of Macroeconomics for Business

Course Code: COM-202   **Category: Major**   **Semester: IV**

Duration: 02 hrs   **Max Marks: 80**

Instructions:

1. The question paper contains 05 **main questions** spread across 02 **pages**.
2. All questions are compulsory. However, an internal choice is available.
3. You may answer randomly, but each main question must be answered in serial order.
4. Figures to the right in brackets indicate maximum marks.
5. The use of a Calculator is permitted.

Q.1 Answer the following in about 50 words   **(8 x 2 =16 Marks)**

a) What is Macroeconomics?

b) What is meant by Personal Income?

c) Describe Menu costs.

d) What is meant by Demand Pull Inflation?

e) What is Monetary Policy?

f) What is the Marginal Propensity to Consume?

g) Write a note on the features of the Open economy.

h) Briefly explain the 2016 demonetisation in India.

Q.2 A) In an open economy, if Consumption = 2000, Investment = 1200, Government spending = 1000, Exports = 300, Imports = 150, Net Factor Income from Abroad = 800, Depreciation = 200, Indirect taxes = 900, Subsidies = 300. (in ₹ lakh)

Based on the given data above, calculate GDP, GNP, NDP, NNP, GDPfc, and NNPfc **(12 marks)**

<center>(OR)</center>

Q.2 B) Illustrate the three-sector circular flow model of the economy with a diagram. **(12 marks)**

Q.2 C) What is Green accounting? State the objectives of Green accounting.   **(04 marks)**

Q.3 A) Explain in detail the different types of Unemployment in India.   (12 marks)

Q.3 B) Briefly explain the short-run Phillips curve.   (04 marks)

(OR)

3.C) Write a note on the Wholesale Price Index.   (04 marks)

4. A) Explain the Quantitative credit control methods used by the RBI in India.   (12 marks)

4. B) State the RBI indices of money supply: M0, M1, M2, M3 and M4.   (04 marks)

(OR)

4. C) Explain any two objective factors determining the consumption function.   (04 marks)

5. A) Explain the fixed, flexible, and managed floating exchange rate systems.   (12 marks)

5. B) Briefly explain the Mundell Fleming model.   (04 marks)

(OR)

5. C) Explain in brief the objectives of demonetisation in India.   (04 marks)

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

April/May 2025

Course Title: Financial Statement Analysis
Course Code: CFA-203
Semester: IV
Duration: 2 hrs   Max Marks:80
   Instructions:
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 x 2= 16 Marks)
   1. Decision Support System (DSS)
   2. Statement of changes in equity
   3. Dupont analysis
   4. Liquidity Ratios
   5. Advantages of Economic Value Added (EVA)
   6. Weighted Average Cost of Capital (WACC)
   7. Cash Flow statement
   8. Non-cash transactions

Q.2   A. Complete the comparative income statement of Shanti Ltd. by   (12 Marks)
ascertaining the missing figures and interpret the results.

Particulars	2023 (₹)	2024 (₹)	Increase /Decrease	% of Increase/Decrease
Sales	-	-	200,000	100
Cost of Goods Sold	-	180,000	120,000	200
Operating expenses	40,000	-	-	120
Non-Operating Income	-	-	3,000	30
Non-Operating expenses	5,000	-	NIL	NIL
Net Profit before Tax	-	-	-	-

OR

B. From the following information prepare a comparative balance sheet of R & D Ltd. for the year ended 31st March 2023 and 2024 in a vertical form suitable for analysis and interpret the results: **(12 Marks)**

Equity & Liabilities	2023 (₹)	2024 (₹)	Assets	2023 (₹)	2024 (₹)
Equity Share Capital	1,25,000	1,50,000	Fixed Assets	1,10,000	95,000
Bank Loan	18,000	30,000	Investment	22,000	20,000
Current Liabilities	65,000	78,000	Current Assets	76,000	1,43,000
Total	2,08,000	2,58,000	Total	2,08,000	2,58,000

C. Outline the objectives of Financial Statement Analysis **(4 Marks)**

Q.3 **A.** Following is the Balance Sheet of L & S Ltd. as on 31st March 2024. **(12 Marks)**

Balance Sheet as on 31st March 2024

Equity & Liabilities	Amount (₹)	Assets	Amount (₹)
Equity Share Capital	4,00,000	Goodwill	580,000
10% Preference Share Capital	4,00,000	Building	80,000
Reserves	80,000	Machinery	2,00,000
Profit & Loss A/c	60,000	Furniture	1,50,000
12% Debentures	3,00,000	Vehicles	3,00,000
15% Public Deposits	2,00,000	Debtors (Last Year ₹1,60,000)	2,20,000
Creditors (Last Year ₹60,000)	80,000	Bills Receivable (Last Year ₹1,30,000)	1,90,000

Bills Payable (Last Year ₹50,000)	70,000	Inventories (Last Year ₹1,40,000)	1,00,000
Bank Overdraft	20,000	Cash & Bank Balance	1,20,000
Provision for Depreciation	2,00,000	Prepaid Insurance	10,000
Provision for Income Tax	1,00,000	Advance Income Tax	80,000
Provision for Dividend	1,20,000		
Total	**20,30,000**	**Total**	**20,30,000**

Additional Information:

i.   Total Sales = ₹48,00,000

ii. Credit Sales = ₹33,60,000

iii. Credit Purchases = ₹35,60,000

Calculate the following ratios:

i.   Current Ratio

ii. Debtors Turnover Ratio

iii. Creditors Turnover Ratio

iv. Proprietary Ratio

B. ABC Ltd. is a retail company dealing in consumer electronics. As of   **(4 Marks)** March 31st, 2024, the company's Cost of Goods Sold (COGS) for the year was ₹12,00,000. The opening inventory was ₹2,50,000, while the closing inventory was ₹3,50,000. Additionally, the company's current assets include cash & bank balance of ₹80,000, debtors of ₹2,20,000, and inventories of ₹3,50,000. The current liabilities stand at ₹3,00,000.

Using the above information, calculate:

i.   Inventory Turnover Ratio

ii. Quick Ratio

<div align="center">OR</div>

C. Explain the concept of Turnover Ratios and provide the formulas for any   **(4 Marks)** four types of turnover ratios used in financial analysis.

Q.4 A. Explain the 4 perspectives of Balance Score Card (BSC). (12 Marks)

B. Discuss the advantages of Predictive Analysis in finance. (4 Marks)

OR

C. Differentiate between Economic Value added (EVA) and Market Value added (MVA). (4 Marks)

Q.5 A. Following are Balance sheets of RMA Ltd. as on 31st March 2023 and 2024. (12 Marks)

Balance Sheet as on 31st March 2024

Equity & Liabilities	2023 (₹)	2024 (₹)	Assets	2023 (₹)	2024 (₹)
Creditors	36,000	41,000	Cash	4,000	3,600
Loan from Partner	-	20,000	Debtors	35,000	38,400
Loan from Bank	30,000	25,000	Stock	25,000	22,000
Capital	1,48,000	1,49,000	Land	20,000	30,000
			Building	50,000	55,000
			Machinery	80,000	86,000
Total	**2,14,000**	**2,35,000**	**Total**	**2,14,000**	**2,35,000**

Prepare cash flow for the year ended 31st March 2024.

Additional Information:

i. During the year ₹ 26,000 was paid as dividend.

ii. The provision made for depreciation against machinery was ₹ 9,000.

B. Differentiate between operating and financing activities in a cash flow statement. (4 Marks)

OR

C. Differentiate between investing and financing activities in a cash flow statement. (4 Marks)

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Q. No. 3 A   (12 Marks)

A product passes through 3 processes to complete. The output of each process is charged to the next process at a price calculated to give a profit of 20% on transfer price. The output of process C is charged to the finished stock A/c on a similar basis.

Particulars	Process A	Process B	Process C
Materials	4,000	6,000	2,000
Labour	6,000	4,000	8,000
Stock on 31ˢᵗDecember	2,000	4,000	6,000

- Stock in each process is valued at the prime cost of each process.
- There was no stock in hand on 1ˢᵗ January and no overhead expenses of the goods passed into finished stock A/c.
- ₹. 4,000 remained in hand on 31 December& the balance has been sold for ₹. 36,000. Show process A/c with cost & profit element of each process.

Q. No. 3 B   (4 Marks)

Show the valuation of closing stock and prepare Finished goods account.

Closing balance in Process account - Cost ₹. 19,520, Profit ₹. 10,480

Closing Stock ₹. 4,000

Sales ₹. 36,000

                                OR

Q. No. 3 C   (4 Marks)

You are given the following information:

Input	3800 units
Output	3000 units
Closing W.I.P	800 units

Particulars	Degree of completion	Process cost ₹.
Materials	80%	14,560
Labour	70%	21,360
Overheads	70%	14,240

Prepare statement showing equivalent production.

SYBCOM Semester End Assessment (Regular)

APRIL - 2025

Course Title: Methods of Costing   **Course Code:** CCA-203

Category: Major I   **Semester:** IV   **Duration:** 1 Hours   **Max Marks:** 20

Instructions:

- All questions are compulsory.

- Each question carries **16 marks.**

Q. No. 1   Answer the following in brief.   (8 x 2 = 16 Marks)

     A. Process Costing
     B. Formula for calculation of rate of abnormal loss
     C. Formula for valuation of closing stock
     D. Equivalent Production
     E. Escalation Clause
     F. Sub-Contract
     G. Operating Costing
     H. Any 2 key characteristics of operating costing

Q. No. 2 A   (12 Marks)

The product passes through 3 distinct processes and from the past experience it is ascertained that normal wastage in each process is as follows:

Process A	wastage @ 2%, scrap value is 0.25 paise per unit
Process B	wastage @ 4%, scrap value is 0.50 paise per unit

The other expenses are as follows:

Particulars	Process A	Process B
Materials (₹.)	12,000	10,000
Direct Wages (₹.)	16,000	5,000
Manufacturing Expenses	2,000	3,400
Factory Expenses	3,500	2,005
Output (units)	3,850	3,600
Units introduced (4000 units)	13,560	-------

Prepare process A & B accounts and normal loss account.

OR

Q. No. 2 B State the Accounting entries for normal loss, abnormal loss and abnormal gain. (12 Marks)

Q. No. 2 C   (4 Marks)

Calculate Abnormal gain from the following data:

Total Cost ₹. 60,000, Normal Loss ₹. 1,500,   Total Units -1000

Normal Loss -100 Units,   Abnormal Gain – 20 Units

Q. No. 4 A (12 Marks)

Following expenses were incurred by a contractor on a contract which is started on 1st Jan. 2024.

Materials	40,000
Wages	50,000
Other Expenses	15,000
Plant at cost	50,000
Work certified	1,20,000
Work Uncertified	60,000
Material in hand 31st Dec 2020	11,000
Value of Plant at closing	43,000
Cash received from the contractee	1,00,000
Material returned to the stores	2,000

Prepare the contract account assuming that the contract price was ₹. 3,50,000. Also show the work in progress which will be appearing in the balance sheet of contract.

Q. No. 4 B   State 4 features of contract costing. (4 Marks)

OR

Q. No. 4 C   Write a note on cost plus contract. (4 Marks)

Q. No. 5 A (12 Marks)

A transport company is running 2 buses between two places 100 kms apart. The seating capacity of each bus is 50 passengers. Following particulars are given from books for a month.

Wages of a drivers and conductors ₹. 3,000   Salary of office staff ₹. 1,500

Fuel cost ₹. 6,000   Repairs and maintenance ₹. 1,500

Insurance ₹. 2,000   Depreciation ₹. 3,000

Interest and other charges ₹. 2,500

Actual passengers carried were 80% of the capacity. Buses run all the days. Each bus made a to and from trip. Find out cost per passenger km.

Q. No. 5 B   Write a note on classification of costs. (4 Marks)

OR

Q. No. 5 C (4 Marks)

Shivansh limited as 5 buses operating 30 days in a month. Each bus makes 3 round trips per day travelling a distance of 40 km per trip. The buses have a capacity of 50 passengers but are running at 90% of the capacity. Calculate total passenger kilometres for the company.

SYBCOM Semester End Assessment (Regular)

April/May 2025

Course Title: Services Marketing   **Course Code**: CBM-203

Category: Major

Semester: IV   **Duration**: 2 Hours   **Max. Marks**: 80

Instructions:

1. All questions are compulsory; however internal choice is given.

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

Q.1. Answer the following: (8X2=16 Marks)

a) What is the meaning of service?

b) What is meant by service price?

c) What is meant by customer satisfaction?

d) What is the role of place in services marketing?

e) What is a service blueprint?

f) Who are the people in services?

g) State the types of healthcare services.

h) What is meant by mutual funds?

Q.2.A. Describe the different states of customer satisfaction.

(12 marks)

OR

Q.2.B. Describe the classification of services into different types?   (12 marks)

Q.2.C. Explain the key characteristics of services.   (04 marks)

Q.3.A. Illustrate the different types of distribution channels used to sell the products and services.   (12 marks)

Q.3.B. Illustrate the different parts of a product level framework.   (04 marks)

OR

Q.3.C. Illustrate the various challenges in pricing of services.   (04 marks)

Q.4.A. Examine the different types of service processes, and how are they different from each other? **(12 marks)**

Q.4.B. Illustrate different types of service personnel help in providing services. **(04 marks)**

OR

Q.4.C. What are the main steps to make a service blueprint? **(04 marks)**

Q.5.A. Examine the ways in which the hospitality industry contributes to the economic well-being and growth of a country. **(12 marks)**

Q.5.B. Illustrate different types of insurance that helps people and businesses in real life? **(04 marks)**

OR

Q.5.C. Illustrate the different types of banking services used in everyday life. **(04 marks)**

SYBCOM Semester End Assessment (Regular)

April 2025

Course Title: CCA/CFA – Indirect Tax

Course Code: COM-204   **Category: Major**

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. Every question should begin on a fresh page

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Q.1   Write short notes on the following: **(8 x 2 = 16 Marks)**

   i.   Nature of Indirect Taxes
   ii.   Concept of SGST
   iii.   Inter-State Supply
   iv.   Output Tax
   v.   Tax Invoice
   vi.   Bill of Supply
   vii.   Nature of Customs duty
   viii.   Territorial waters

Q.2 A Explain the benefits of GST.   **(1 x 12=12 Marks)**

     OR

Q.2 B Define Goods, Manufacture and Person under GST.   **(1 x 12=12 Marks)**

Q.2 C Discuss the concept of CGST & IGST.   **(1 x 04=04 Marks)**

Q.3 A Vedanta ltd. provides the following information of purchases and sales during the month of February 2024 in the state of Goa.

Purchased material x from a local vendor, ₹ 1,57,500 (Inclusive of GST @ 5%)
Purchased material y from a local vendor ₹ 1,34,400 (Inclusive of GST @ 12%)
Purchased material z from a local vendor ₹ 2,36,000 (Inclusive of GST @ 18%)
Vedanta ltd incurred additional expenses of ₹ 22,000 and had a profit margin of 15% on total cost.
During the month of February, only 80% of the production is sold within the state at GST rate of 18%.
Calculate the amount of CGST/SGST payable or to be carried forward for the month of February 2024 assuming that there is no opening ITC.   **(1 x 12=12 Marks)**

Q.3 B From the following details show the utilisation of Input Tax Credit (ITC) in an optimum way   **(1 x 04=04 Marks)**

Nature of tax	Tax liability (₹)	ITC available (₹)
IGST	1,60,000	2,00,000
CGST	1,40,000	1,50,000
SGST	80,000	60,000

OR

Q.3 C X Ltd a manufacturer, having an enterprise in the state of Goa purchases certain raw material worth ₹ 6,00,000 from Y ltd at a GST rate of 18%. The raw materials purchased were processed and the finished products worth ₹ 9,00,000 were sold in the market at 18% GST. You are required to calculate input tax, output tax and net tax payable by X ltd.   **(1 x 04=04 Marks)**

Q.4 A How would you apply for GST registration for a new business?

(1 x 12=12 Marks)

Q.4 B A business is preparing to ship goods worth ₹ 70,000 from one state to another state. How would you apply the E-way bill requirement to this shipment?

(1 x 04=04 Marks)

OR

Q.4 C Explain the concept of Debit and Credit Notes under GST. How are they used to rectify errors in transactions such as returned goods and incorrect GST charges.

(1 x 04=04 Marks)

Q.5 A Foreign Trade International Ltd. has imported one machine from England. It has given the following particulars:

i.	Price of the machine	8,000 UK Pounds
ii.	Freight paid (air)	2,500 UK Pounds
iii.	Design and development charges paid in UK	500 UK Pounds
iv.	Commission payable to local agent of exporter @ 2% of price of machine, in Indian Rupees	
v.	Date of bill of entry	24th October (Rate BCD 10%; Exchange rate as notified by CBIC ` 107 per UK Pound)
vi.	Integrated tax	12%
vii.	Insurance charges	1.125%

Compute the total customs duty and integrated tax payable by Foreign Trade International Ltd.   **(1 x 12=12 Marks)**

Q.5 B " A ship carrying goods is about to enter country's port. The goods are being imported for commercial sale, and the ship will pass through both the country's territorial water and its customs waters." How would you apply the concept of territorial water and its customs waters to ensure compliance with import regulations?

(1 x 04=04 Marks)

OR

Q.5 C Mr. Shah returned from Dubai provides you the following details about the items carried by him:

Mobile phone ₹ 60,000
Smart watches ₹ 20,000
Laptop ₹ 70,000
Bluetooth speaker ₹ 15,000

Calculate the amount of Customs duty payable by Mr. Shah.   **(1 x 04=04 Marks)**

SYBCOM Semester End Assessment (Regular)
APRIL – 2025

Course Title: Event Management   **Course Code:** CBM-204
Category: Major II   **Semester:** IV   **Duration:** 1 Hours   **Max Marks:** 20

Instructions:
- All questions are compulsory.
- Each question carries **16 marks.**

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Q.1   Answer the following in brief.   (8 x 2 = 16 Marks)

1. Event Management
2. Event Management Industry
3. Event Planning
4. Event Proposal
5. Event Production
6. Event Design
7. Public Relations in Event Management
8. Communication in event management

Q. 2   Answer the following

A. State and explain career opportunities in event management.   (12 Marks)

OR

B. Explain and six types of events.   (12 Marks)

C. Explain the principles of event management.   (4 Marks)

Q. 3   Answer the following.

A. Explain the key components of event proposal.   (12 Marks)

B. Write a detailed note on crew management.   (4 Marks)

OR

C. Write a note on planning event resources.   (4 Marks)

Q. 4   Answer the following.

A. Explain technical requirements in event production.   (12 Marks)

B. write a note on venue management.   (4 Marks)

OR

C. Elaborate on post-event activities in event management.   (4 Marks)

Q. 5   Answer the following.

A. Event branding is an integral part of event management business. Explain.   (12 Marks)
B. Write a note on profit analysis of events management.   (4 Marks)

OR

C. Write a note on event publicity.   (4 Marks)

SYBCOM Semester End Assessment (Regular)

April 2025

Course Title: CFA – Forensic Accounting

Course Code: CFA-205 **Category: Major**

Semester: IV **Duration: 1 Hour** **Max Marks:** 40

Instructions:
1. All questions are compulsory having internal choice.
2. Figures to the right indicate maximum marks allotted to each question.
3. Every question should begin on a fresh page

Q.1 Write a short note on the following **(4 x 2 = 8 Marks)**

  i. Definition of forensic accounting
  ii. Meaning of fraud
  iii. Money Laundering
  iv. Terrorism Financing

Q.2 A Explain the role of forensic accounting in Modern Business Environment

(1 x 6 = 6 Marks)

  OR

Q.2 B Discuss different types of Financial Crimes **(1 x 6 = 6 Marks)**

Q.2 C Describe Document Examination and Analysis **(1 x 2 = 2 Marks)**

Q.3 A Illustrate on Insurance Claims and Fraudulent Activities **(1 x 6 = 6 Marks)**

Q.3 B Write a short note on Litigation Support **(1 x 2 = 2 Marks)**

  OR

Q.3 C Illustrate on Digital forensic **(1 x 2 = 2 Marks)**

Q.4 A Write a note on Scope of Forensic Accounting **(1 x 6 = 6 Marks)**

Q.4 B Illustrate on Interviewing Techniques **(1 x 2 = 2 Marks)**

  OR

Q.4 C Write a short note on Interrogation Skills **(1 x 2 = 2 Marks)**

Q.5 A Illustrate on cybercrime investigation process   (1 x 6 = 6 Marks)

Q.5 B What is Bankruptcy and Insolvency Investigations?   (1 x 2 = 2 Marks)

OR

Q.5 C Write a short note on Analysis of Financial Statements and Fraudulent
Transactions   (1 x 2 = 2 Marks)

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

April /MAY - 2025

Course Title: Marginal Costing

Course Code: CCA-205   Semester: IV

Duration: 1 hrs   Max Marks:40

   Instructions:
   1.   The question paper contains 5 questions spread across 2 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 x 1= 8 Marks)**
   1.   Marginal Costing
   2.   Absorption Costing
   3.   Break Even Point
   4.   Margin of safety
   5.   Profit Planning
   6.   Key factors decisions
   7.   Market Decision
   8.   Pricing Decision

Q.2   **A.** Following data relates to Lux Ltd.   **(6 Marks)**
   Output and sales 40,000 units. Sale price per unit ₹ 15. Material and Labour cost
   per unit ₹ 8.
   Production Overheads:
   Variable ₹ 2 per unit
   Fixed ₹ 50,000
   Other fixed overheads ₹ 100,000
   Prepare income statement under Marginal costing

                                       OR

   B. What are the advantages and limitations of Marginal Costing?   **(6 Marks)**

   C. Outline the features of Marginal Costing.   **(2 Marks)**

Q.3   **A.** Assuming that the cost structure and selling prices remain the same in periods   **(6 Marks)**
        1 and 2 find out:
   i. P/v Ratio, ii. Fixed Cost, iii. Break-even point for sales, iv. Profit when sales are
   100,000, v. Sales required to earn a profit of 20,000, vi. Margin of safety

Period	Sales (₹)	Profit (₹)
1	120,000	9,000
2	140,000	13,000

B. Illustrate the objectives of marginal costing. (2 Marks)

OR

C. State any two limitations of BEP analysis. (2 Marks)

Q.4 A. Explain the Applications of marginal Costing in decision making. (6 Marks)

B. How can a business theoretically apply capital budgeting? (2 Marks)

OR

C. How can a company decide whether to produce in-house or outsource its components? (2 Marks)

Q.5 A. YLT Ltd. has two plants at location 1 & 2. (6 Marks)
Operating at 100% of their capacity respectively. The company is considering a proposal to merge the two plants at one location to optimize available capacity.

The Following details are available in respect of the two plants regarding their performance/operation:

Particulars	Location 1	Location 2
Sales (₹ Lakhs)	200	100
Variable Cost (₹ Lakhs)	140	72
Fixed Cost (₹ Lakhs)	30	14

You are required to work out the following:
   a. Sales at which the merged plant will be break even
   b. Sales required if the merged plant is required to earn a overall profit of 22 Lakhs

A. How can a business decide whether to export its products or sell them locally? (2 Marks)

OR

B. How can a company evaluate the benefits of diversifying its product line? (2 Marks)

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SYBCOM SEMESTER END ASSESSMENT (Regular)
APRIL 2025

Course Title: Brand Management

Course Code: CBM-205   Category: MAJOR -3 (Theory: 2 Credits)   Semester: IV

Duration: 1 hr   **Max Marks: 40**

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Instructions:

- The question paper contains **5 main questions** carrying equal Marks and spread across **2 pages**.
- All questions are compulsory however internal choice is available.
- You may answer randomly but every main question attempted should be answered serially.
- Figures to the right in brackets indicate maximum marks.

Q. 1   Answer the following: [04 x 2 marks = 08marks]

1. What do you mean by Brand Management ?

2. Mention any four essential features of a good brand name .

3. Define brand positioning.

4. Give any four criteria for selecting brand elements.

Q. 2 A. Explain the evolution of branding with relevant examples   [06marks]

OR

Q. 2 B Describe different types of brands with suitable examples.   [06marks]

Q. 2 C Name any four functions of a brand.   [02marks]

Q. 3 A. Discuss various brand promotion methods used by companies to increase brand awareness.   [06marks]

Q. 3 B. Mention four key aspects of corporate branding.   [02marks]

OR

Q. 3 C. What is digital branding?   [02marks]

Q. 4 A. Explain the Strategic Brand Management Process and

its importance in branding.   [06marks]

Q. 4 B. What is meant by brand architecture?   [02marks]

OR

Q. 4 C What are two options for choosing brand elements?   [02marks]

Q. 5 A Explain types of brand extension and its advantages and

disadvantages of brand extensions   [06marks]

Q. 5 B. Give two examples of unethical branding practices.   [02marks]

OR

Q. 5 C . Name any two sources of brand equity.   [02marks]

***Best of Luck ***

SYBCOM Semester End Assessment (Regular)
April/May 2025

Course Title: Accounting for Service Organisation (VET)   **Course Code:** COM-221

Category: Minor   **Semester:** IV   **Duration:** 2 Hours   **Max Marks:** 80

Instructions:
1. *All questions are compulsory; however internal choice is given.*
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. Answer the following: **(8 X 2=16 Marks)**
- a) Define banking.
- b) What is Fixed Deposit?
- c) What is meant by Insurance?
- d) What is Life Insurance?
- e) What is a Visitors Ledger?
- f) What are the primary features of an educational institution?
- g) List the special documents needs to be maintained by doctors and lawyers.
- h) List the Supporting Documents needs to be maintained by professionals.

Q.2.A. From the following balances prepare Profit and loss Statement of Vira Bank Limited as on 31st March 2024:   **(12 Marks)**

Particulars	₹	Particulars	₹
Interest on Loans and Advances	18,00,000	Provision for bad debts	2,50,000
Interest on Investments	7,00,000	Provision for Income Tax	1,50,000
Other Interest Income	2,00,000	Interest on borrowings	3,00,000
Commission, Exchange, and Brokerage	3,50,000	Salaries and Wages	5,20,000
Interest on Deposits	10,00,000	Printing and Stationery	50,000
Depreciation on bank assets	1,00,000	Advertisement and Publicity	30,000

OR

Q.2.B. From the following balances prepare Balance sheet of Gera Bank ltd. as on 31st March 2024:   **(12 Marks)**

Liabilities	₹	Assets	₹
Capital	10,00,000	Balances with RBI	2,00,000
Reserves and surplus	5,00,000	Cash in hand	4,50,000
Demand Deposits	12,00,000	Balances with other banks	3,50,000
Savings Deposits	8,00,000	Investments	10,00,000
Fixed Deposits	15,00,000	Loans and advances	22,00,000
Borrowings from SBI	6,00,000	Fixed assets	16,00,000
Bills payable	3,00,000	Other assets	3,50,000
Other liabilities	2,50,000		

Q.2.C. Explain the different types of deposits. (04 Marks)

Q.3.A. Suman Fire Insurance Ltd. gives you the following information. Prepare Revenue account for the year ended 31.3.2024. (12 Marks)

Particulars	₹	Particulars	₹
Commission on reinsurance ceded	6,000	Premium outstanding on 31.3.2024	10,000
Commission paid	20,000	Reserve for unexpired risk as on 1.4.2023	55,000
Management expenses	4,000	Premium received	2,00,000
Share transfer fees	1,500	Claims outstanding on 1.4.2023	11,000
Claims paid	10,000	Premium outstanding on 1.4.2023	17,000
Claims admitted but not paid	32,000	Income tax to be provided	5000
		Transfer to general reserve	10,000

Note: Provision for unexpired risk 50% of net premium.

Q.3.B. Illustrate different types of insurance. (04 Marks)

OR

Q.3.C. Examine the different types of advances. (04 Marks)

Q.4.A. The following are the balances of Vij hotel as on 31.3.2024. You are required to prepare Profit and loss account for the year ended 31.3.2024. (12 Marks)

Particulars	₹	Particulars	₹
Stock of provisions	2,10,000	Carriage inwards	5,500
Audit fees	6,400	Interest on loan	4,500
Sales	15,00,000	Stationary expenses	6,000
Other expenses	25,000	Purchases	8,10,000
Closing stock	1,25,000	Wages	1,20,000
Kitchen equipment	1,50,000	Linen & Cutlery	1,20,000
Salaries	20,000	Directors' remuneration	24,000

Additional information:
1. Outstanding wages amounted to ₹2,900.
2. Provide for interest on bank loan for ₹4,500.
3. Provide for tax at 50%.
4. Provide for depreciation on kitchen equipment at 5% and Linen & Cutlery at 15%.

Q.4.B. Express on non-performing assets. (04 Marks)

OR

Q.4.C. The following information relates to People's Educational Institute for the year ending 31st March 2024: (04 Marks)

- Tuition Fees Received: ₹1,50,000
- Salaries Paid to Staff: ₹80,000
- Rent Paid: ₹20,000
- Donation Received: ₹10,000
- Miscellaneous Expenses: ₹5,000
- Interest Earned on Investments: ₹15,000

Prepare the Income and Expenditure Account for the year ending 31st March 2024.

Q.5.A. Dr. Mercury commenced practice as a dentist, investing ₹60,000 in equipment, on 1st April, 2024. The Receipts and Payments Account for the year was as follows:

(12 Marks)

Receipts	₹	Payments	₹
To Fees	1,20,000	By Rent	8,000
To Miscellaneous Receipts	300	By Salaries to Assistants	18,000
To Equipment Sold	5,000	By Journals	3,000
		By Books	7,000
		By Equipment Purchased	10,000
		By Drawings	30,000
		By Balance c/d	49,300
	1,25,300		1,25,300

Additional Information:

1. ₹4,000 of the fees were still outstanding.
2. Equipment sold and purchased was on 1st January, 2025, the cost of equipment sold being ₹7,000.
3. Depreciation on equipment is 20% and on books 5%.
4. Salaries to assistants still payable ₹3,000.

Prepare the Receipts and Expenditure Account and Balance Sheet for the year ending 31st March 2025.

Q.5.B. Determine the basic books of account do professionals need to maintain?

(04 Marks)

OR

Q.5.C. Illustrate the advantages of presumptive taxation scheme (section 44ADA).

(04 Marks)

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SYBCOM Semester End Assessment (Regular/Repeat) `

Course Title: Strategic Performance Management (VET) (Cost Accounting)

Course Code: CCA-221   **Category: Minor**   **Semester: IV**

Duration: 02 Hours   **Max Marks: 80**

Instructions:

- All questions are compulsory, however Q2, Q3, Q4 & Q5 have internal choice
- Figures to the right indicate the maximum marks allotted.
- Every question should begin on a fresh page.

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Q.1. Write short notes on the following.   (8×2=16 marks)
  i.   Concept of productivity
  ii. Benefit of balance score card
  iii. Type of benchmarking
  iv. Overview of risk mapping
  v.   Concept of corporate credit rating
  vi. Implication of RONA model
  vii. Principle of lean manufacturing
  viii. Concept of risk retention

Q 2 A. State and explain tools of financial report analysis.   (1 x 12= 12 marks)

<div align="center">OR</div>

Q. 2.B What is meant by credit rating? Discuss factors affecting credit core.

          (1 x 12= 12 marks)

Q.2.C Explain any two elements of performance management.   (1 x 04= 04 marks)

Q 3.A. Newton Pvt limited wish to measure performance of the organisation. You are board of director, Discuss the guidelines for implementation of balance score card, as a tool of performance management.   (1 x 12= 12 marks)

Q.3. B. What is meant by return on asset and equity?   (1 x 04= 04 marks)

<div align="center">OR</div>

Q.3. C. State and explain two components on DuPont Model.   (1 x 04= 04 marks)

Q.4.A. Proton Pvt Limited is facing problem about quality in their manufacturing organisation. You, as certified professional of quality management, suggest process of benchmarking. (1 x 12= 12 marks)

Q.4. B. Explain two components of total quality management. (1 x 04= 04 marks)

OR

Q.4. C. Discuss management information system in digital environment. (1 x 04= 04 marks)

Q.5. A. You are invited to Economic Development Corporation for a presentation on types of risks and process of risk management. Explain the key points to be included in the presentation. (1 x 12= 12 marks)

Q.5.B. Explain the concept of diversification of risk. (1 x 04 = 04 marks)

OR

Q.5.C. What is meant by risk enabled performance management? (1 x 04= 04 marks)

_____

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

April/MAY 2025

Course Title: Digital Marketing (VET)

Course Code: CBM-221

Semester: IV

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. Figures to the right in brackets indicate maximum marks.

Q.1   **Write a short note on the following:**   **(8 x 2= 16 Marks)**

1. Influencer Marketing.
2. Search Engine Optimization (SEO).
3. Elements of a good website.
4. Campaign planning.
5. Basics of creating a video on YouTube.
6. LinkedIn Marketing.
7. Social Media Management.
8. Benefits of Social Media for businesses.

Q.2   **A.** Explain the channels of digital marketing.   **(12 Marks)**

OR

B. Explain the different types of influencers.   **(12 Marks)**

C. Outline the difference between digital Marketing & traditional marketing.   **(4 Marks)**

Q.3   **A.** How would you apply the Campaign Planning process for Social Media Platforms?   **(12 Marks)**

B. You are launching an eco-friendly clothing brand. Which digital campaigns would you use to promote it, and why?   **(4 Marks)**

OR

C. You are promoting a new fitness app. How would you use Paid,   **(4 Marks)**
Owned, and Earned Media (POEM) to maximize reach and engagement?

Q.4 A. You are starting a new business. How would you demonstrate the   **(12 Marks)**
significance of social media marketing using real-world examples?

B. You are a marketing manager deciding between a Facebook Page and   **(4 Marks)**
a LinkedIn Business Page for your brand. Which platform would you
choose and why?

OR

C. You are promoting a new product. Would you use Instagram or X   **(4 Marks)**
(Twitter) marketing, and why?

Q.5 A. As a social media manager for a growing brand, what challenges could   **(12 Marks)**
you encounter?

B. You are hiring a Social Media Manager for your company. What   **(4 Marks)**
essential skills would you look for, and why?

OR

C. How would understanding your target audience help in creating an   **(4 Marks)**
effective social media strategy for a new brand?

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxALL THE BESTxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

S. Y. B. COM Semester End Assessment (Regular) April 2025

Course Title : संभाषण कला (Sambhashan Kala)

Course Code : HIN-252   Category : Ability Enhancement Course   Semester : IV

Duration : 1 Hour   Max Marks : 40

सूचनाएँ :

- सभी प्रश्न अनिवार्य हैं।
- प्रत्येक मुख्य प्रश्नों का उत्तर नए पन्ने पर ही शुरू करें।
- प्रश्न क्रमांक और उप-प्रश्न क्रमांक स्पष्ट रूप से लिखिए।
- दायीं ओर दर्शाएँ हुए अंक प्रश्न के गुण दर्शाते हैं।

प्र 1) निम्नलिखित प्रश्नों के जवाब लिखिए। (4×2=8)

1. अवाचिक अभिव्यक्ति किसे कहते है ?
2. अपने वार्तालाप को प्रभावी कैसे बनाएँ ?
3. उद्घोषणा कला का अर्थ क्या है ?
4. किन गुणों को अपनाकर वाचन कला में निपुण हुआ जा सकता है ?

प्र 2) अ) निम्नलिखित प्रश्न का जवाब लिखिए। (08)

1. संभाषण के विविध रूपों का संक्षिप्त परिचय दीजिए।

अथवा

प्र 2) आ) टिप्पणियाँ लिखिए। (2×4=8)

1. मंचीय वाचन।
2. सूत्रसंचालक के गुण।

प्र 3) अ) निम्नलिखित प्रश्न का जवाब लिखिए। (08)

1. संवादी भाषा के रूप में हिंदी की भाषिक संवेदना की विवेचना कीजिए।

अथवा

प्र 3) आ) टिप्पणियाँ लिखिए। (2×4=8)

1. संभाषण कला का महत्व।
2. व्याख्यान का स्वरूप।

प्र 4) अ) निम्नलिखित प्रश्न का जवाब लिखिए ।   (08)

1. संभाषण कला के किन्हीं चार उपादानों को स्पष्ट कीजिए ।

अथवा

प्र 4) आ) टिप्पणियाँ लिखिए ।   (2×4=8)

1. कमेंट्री की विशेषताएँ ।
2. रेडियो समाचार वाचन ।

प्र 5) अ) निम्नलिखित प्रश्न का जवाब लिखिए ।   (08)

1. संभाषण कला के दो रूपों 'आँखों देखा हाल' और 'संचालन' पर प्रकाश डालिए ।

अथवा

प्र 5) आ) टिप्पणियाँ लिखिए ।   (2×4=8)

1. जन संबोधन ।
2. वाद-विवाद की उपयोगिता ।

Course Title: कोंकणी भाशेचें मुळावें गिन्यान (Basic knowledge of Konkani)

Course Code: KON 252   **Category: AEC**   **Semester: IV**

Duration: 1 hrs   **Max Marks: 20**

Instructions:

1. The question paper contains 3 questions spread across 2 pages.
2. All questions are compulsory however internal choice is available.
3. You may answer randomly but every main question attempted should be answered serially.

प्र. 1. सकयल दिल्ल्या खंयच्याय **चार** प्रस्नांच्यो जापो बरयात.   (4x2=8)

अ) कोंकणी भाशेची संकल्पना बरयात.

आ) भाशेच्या मौखीक कौशल्याची गरज स्पश्ट करात.

इ) वाचन करताना खंयच्यो गजालीं मतींत दवरपाक जाय ?

ई) शिक्षणीक मळार आवयभास कशीं म्हत्वाची थारता ? स्पश्ट करात.

उ) सध्याची कोंकणी भाशेचीं, स्थिती तुमच्या उतरांनी मांडात.

प्र. 2. सकयल दिल्ल्या खंयच्याय **तीन** प्रस्नांच्यो जापो बरयात.   (3x2=06)

अ) लिखीत कौशल्यान खंयच्या गजालींचो आसपाव जावपाक जाय ?

आ) मनीस लिखणेंतल्यान आपलो फुडार कसो उज्वल करूंक शकता ?

इ) अव्ययाच्यो जातीं देखी सयत स्पश्ट करात.

ई) कोंकणी शुध्दलेखनाचे खंयचेय दोन नेम बरयात.

प्र. 3. अ. सकयल दिल्ल्या प्रस्नांच्यो जापो बरयात.   (2x3=06)

अ) विकारी उतरां देखी सयत स्पश्ट करात.

आ)तुमच्या आवडिचो सण ह्या विशयाचेर ल्हान मजकूर बरयात.

वा

प्र. 3. आ. सकयल दिल्ल्या प्रस्नांच्यो जापो बरयात.   (2x3=06)

अ) कंसात दिल्ल्या फावो त्या लिंगा प्रमाणे रित्यो सुवाती भरात:

1. _____पयली आपल्या घरा गेलो. (ध्रूव, बाय, पूत)
2. सगळी _____ पळोवन जाली. (कालो, नाटक, जात्रा)
3. तुमची _____ सकयल पड्न फुटली. (हारसो, बशी, वक्ल)

आ) सकयल दिल्लो मजकूर वर्तमानकाळांत बदलून बरयात:

"ताणें गुलाब रंगयलें पूण म्हाका दाखयलें ना. कार्देन जाग्यार दवरलो आनी खाटीचेर बसलो. म्हाका दिसलें, हो भायर खेळूंक गेला."

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