



GOA UNIVERSITY

Taleigao Plateau, Goa

PROGRAMME OF T.Y.B. COM. Courses (CBCS) Ordinance –OC-66 SEMESTER V REPEAT EXAMINATION OF APRIL/MAY 2025

INSTRUCTIONS TO CANDIDATES:

1. CANDIDATES ARE REQUESTED TO BE PRESENT AT THE PLACE OF EXAMINATION FIFTEEN MINUTES BEFORE THE COMMENCEMENT OF THE EXAMINATION.
2. CANDIDATES ARE FORBIDDEN TO TAKE ANY BOOK, PAPER OR COPY MATERIAL OF ANY KIND INTO THE EXAMINATION HALL AND ANY STUDENT FOUND COPYING WILL BE PENALIZED.
3. CENTRE AND PLACE OF EXAMINATION WILL BE THE RESPECTIVE COLLEGE.
4. MOBILE PHONES, BLUETOOTH ENABLED GADGETS, COMMUNICATION DEVICES ETC. ARE NOT ALLOWED IN THE EXAMINATION HALL.
5. THE WRITTEN EXAMINATION WILL BE CONDUCTED IN THE FOLLOWING ORDER:

DAY & DATE	TIME	SUBJECT
MONDAY 21-04-2025	10.00 A.M. TO 12.00 NOON	(UCOC111) INDUSTRIAL MANAGEMENT ✓
WEDNESDAY 23-04-2025	10.00 A.M. TO 12.00 NOON	(UCEC103) INDIAN MONETARY & FINANCIAL SYSTEM ✓
FRIDAY 25-04-2025	10.00 A.M. TO 12.00 NOON	(UCOD101) ACCOUNTING: ✓ INCOME TAX & GOODS AND SERVICE TAX ✓ (UCOD102) COST ACCOUNTING: COST ACCOUNTING - I (UCOD103) BUSINESS MANAGEMENT: INTERNATIONAL MARKETING MANAGEMENT ✓ (UCOD104) BANKING & FINANCIAL SERVICES: MODERN BANKING OPERATIONS & SERVICE

MONDAY 28-04-2025	10.00 A.M. TO 12.00 NOON	(UCOD105) ACCOUNTING: ✓ AUDITING (UCOD106) COST ACCOUNTING: ✓ COST ACCOUNTING - II (UCOD107) BUSINESS MANAGEMENT: RETAIL MANAGEMENT STRATEGIES (UCOD108) BANKING & FINANCIAL SERVICES: BANK MANAGEMENT
WEDNESDAY 30-04-2025	10.00 A.M. TO 12.00 NOON	(UCOD109) ACCOUNTING: GOVERNMENT ACCOUNTING (UCOD110) COST ACCOUNTING: TECHNIQUES OF COSTING (UCOD111) BUSINESS MANAGEMENT: ADVERTISING MANAGEMENT (UCOD112) BANKING & FINANCIAL SERVICES: BANKING IN INDIA
MONDAY 05-05-2025	10.00 A.M. TO 12.00 NOON	(UCOD113) ACCOUNTING: FINANCIAL REPORTING (UCOD114) COST ACCOUNTING: MANAGEMENT ACCOUNTING (UCOD115) BUSINESS MANAGEMENT: SERVICE MARKETING - II (UCOD116) BANKING & FINANCIAL SERVICES: FOREIGN EXCHANGE, FOREIGN TRADE AND INTERNATIONAL FINANCE

Date: **24 MAR 2025**


Controller of Examinations





GOA UNIVERSITY

Bachelor Of Commerce (Sem V)

Paper Title: Industrial Management

Paper Code: UCOC111

[Duration: 2 Hours]

[Total Marks: 80]

Instructions:

- i) All questions are compulsory, however internal choice is available
 - ii) Answer sub questions in question No. 1 and question No.2 in not more than 100 words each.
 - iii) Answer question No.3 to question No.6 in not more than 400 words each.
 - iv) Figures to the right indicate marks assigned to the questions.
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Q.1 Answer the following in brief (ANY FOUR)

(16)

- a) Explain the importance of industrial management
- b) Explain the various factors influencing plant layout
- c) Explain in brief importance of scientific management
- d) Give suggestions for productivity improvement
- e) Explain the role of National Productivity Council
- f) Explain the factors affecting work environment

Q.2 Write short notes on ANY FOUR of the following

(16)

- a) Force Field Analysis method
- b) Benefits of TQM
- c) Standards of ISO 9000

- d) Objectives of safety management
- e) Occupational hazards
- f) Role of National Institute of Occupational Health

Q.3 A) What is meant by factory location? Discuss the factors influencing Factory location. (12)

OR

X) What is process layout? Explain merits and demerits of process layout. (12)

Q.4 A) Explain the various factors influencing industrial productivity (12)

OR

X) Explain the significance of higher industrial productivity (12)

Q.5 A) Explain the concept of Quality Circles and their main features. (12)

OR

X) What is Critical Path Method? Explain the process of CPM. (12)

Q. 6 A) Explain the effects of industrial accidents on employer and employees. (12)

OR

X) Explain the code of practices for accident prevention in industrial units. (12)



GOA UNIVERSITY

B.Com Semester V

Paper Title: Indian Monetary & Financial System

Paper Code: UCEC103

[Duration: 2 Hours]

[Total Marks: 80]

Instructions:

1. All Questions are Compulsory. However Internal Choice is Provided.
2. Figures to the Right Indicate Full Marks.
3. Answer sub-questions in **Q.1 and Q.2** in approximately 100 Words.
4. Answer **Q.3 and Q.6** in approximately 400 Words.

Q.1. Answer ANY FOUR in approximately 100 Words.

(4 X 4 = 16)

1. Explain M1 and M3 as traditional indices of Money supply
2. Describe flow of fund matrix in financial system.
3. Explain the term 'Chit Funds'
4. Explain any two functions of Financial System
5. Differentiate between Futures and Options traded in stock market.
6. Explain the term 'Call Money Market'.

Q.2. Answer ANY FOUR in approximately 100 Words.

(4 X 4 = 16)

1. Explain the meaning of Insider Trading in Capital Market
2. Explain the meaning of Treasury Bills and Cash Management bills.
3. Discuss the non-recourse and limited recourse debt under Project Financing.
4. Explain the concept of Working capital finance
5. Explain the term syndicate Underwriting
6. Briefly explain the role of credit rating agencies in financial market

Q. 3 A. Explain the different functions of Money.

12 Mks

OR

B. Explain any Six measures adopted by RBI to regulate money supply in economy.

12 Mks

Q.4. A. Explain the different components of an Indian financial system.

12 Mks

OR

B. Describe the structure of and explain the participants in unorganised market of Indian financial system.

Q.5. A. Explain the different instruments of money market.

12 Mks

OR

B. Explain the different functions of capital market.

12 Mks

Q.6. A. Describe the mutual funds and analyse its role in capital market of India.

12 Mks

OR

B. Discuss the functioning of Merchant bankers and Venture capitalist.

12 Mks



GOA UNIVERSITY

T.Y.B.Com (CBCS) (Semester -V)

Paper Title: Accounting Major I – Income Tax & Goods and Service Tax

Paper Code: UCOD101

[Duration: 2 Hours]

[Total Marks:80]

Instructions: 1. Question No. 1 is Compulsory.

2. Answer any three questions from Question No. 2 to Question No. 6.

3. Show important working notes as fair work.

4. Figures to the right indicate marks allotted.

Q.1 A) Mrs. Durga, aged 25 years, is a resident in India. She has paid by cheque, (5)
medical insurance premium during the financial year 2023-24 as under:

1. For Self ₹ 10,000
2. For spouse (28 years of age) ₹ 10,000
3. For her Father (Retired, 70 years of age) ₹ 17,000
4. For her Mother (Employed, 60 years of age) ₹ 15,000

She also paid for preventive health check-up the following amounts in cash.

- a) For self and spouse ₹ 3,000
- b) For parents ₹ 3,000

Compute the amount of deduction u/s 80 D for Assessment Year 2024-25.

B) Mrs. Laxmi, a resident Indian, received the following gifts on the occasion of (5)
her first marriage anniversary on 31-12-2023:

1. A cheque of ₹ 55,000 from her college days friends.
2. A bank draft from her sister's husband ₹ 61,000.
3. A cash gift of ₹ 55,000 from her parents.
4. A movable property from her old friend, fair market value ₹ 41,000.

Compute the amount of gifts chargeable to tax for Assessment Year 2024-25.

C) Ms. Mary, a resident individual, aged 54 years, has a total taxable income of (5)
₹13,50,000 for the year ended on 31st March 2024. She has opted for new
tax regime under section 115 BAC of Income Tax Act, 1961.
What is her income tax liability for Assessment Year 2024-25?

Compute the amount of GST payable assuming no opening balance of Input Tax Credit is available.

Q.2 Mr. Ramesh, a resident in India, 66 years of age, is the owner of 2 house properties. House 'Ram Sadan' is let out and house 'Esh Krupa' is occupied by the assessee for his own residence. Details of the properties for the Previous Year 2023-24 are as below:

	House 'Ram Sadan'	House 'Esh Krupa'
Particulars	₹	₹
Municipal Value	1,80,000	1,80,000
Annual Rent	1,20,000	0
Fair Rent	1,40,000	1,40,000
Standard Rent	1,40,000	1,40,000
Unrealized Rent (for 2023-24)	1 month	---
Loss due to vacancy	1 month	----
Interest on Borrowed capital	4,000 p.m.	3,000 p.m.
Repairs	40,000	---
Municipal tax	1%	1%

His taxable income from salaries is ₹ 2,50,000 and business income is ₹ 1,60,000. He provides the following information about his payments, savings and investments.

Particulars	₹
Repayment of principal amount towards loan of House Ram Sadan	25,000
Deposit in PPF A/C	18,000
Subscription to NSC	30,000
Deposit in 5 years Term Deposit Account of Union Bank of India	80,000
Insurance premium paid on the life of major son (Sum Assured ₹ 2 Lakhs, Policy effected in June 2022)	15,000
Deposited with LIC of India for maintenance of his dependent sister Miss Leela suffering from 65% disability	40,000
Paid Interest on loan taken for higher education of his son	12,000

Compute his Total Taxable Income for Assessment Year 2024-25, assuming that he has opted for Normal Tax Regime.

Q.3 A) Mr. Deshmukh, a resident in India, 57 years of age, is a differently abled person (55% disability). He provides you the following details of his income earned during the Previous Year 2023-24. (15)

1. Family pension received from Government of India ₹ 50,000 p.a.

2. Royalty received from a publisher for writing a text book ₹ 20,000. He spent ₹ 16,100 towards printing and other expenses of manuscript.
3. Interest on Post Office Savings Bank A/c (Single) ₹ 4,500
4. Interest on Savings Bank A/c in SBI ₹ 12,000
5. Interest on 6% Debentures in L & T Co. received in December 2023 ₹ 11,000
6. Winnings from horse race (Gross) ₹ 90,000. TDS @ 30%.
7. Gift of ₹ 51,000 received from friends during Birthday.
8. Dividend from Reliance Industries received in India ₹ 15,000
9. Interest received on securities ₹ 4,000. Bank commission ₹ 300
10. Rent from subletting a building along with Plant and machinery ₹ 60,000.
Repairs of Plant ₹ 4000, Depreciation on plant ₹ 9,000.
11. Royalty received on original patent in India ₹ 1,30,000.
12. Dividend received from foreign companies ₹ 7,500, Bank charges ₹ 250
13. Interest on PPF A/c. ₹ 2,500
14. Taxable income from salaries is ₹ 4,05,000.
15. Taxable business income ₹ 2,95,000

Compute his total taxable income for the Assessment Year 2024-25, assuming that he has opted for the old tax regime.

- B) Mr. Lobo sells a plot on 10th March 2024 for ₹ 97,86,000 (Cost of acquisition on 8th March 2007 ₹ 8,10,000). Expenses on purchase and transfer are ₹ 10,000 and ₹ 20,000 respectively.

On 15th March 2024 he acquires bonds of National Highways Authority of India (investment being ₹ 25 Lakhs). Further, he purchases REC Bonds of ₹ 25 Lakhs on 20th April 2024.

CII of 2001-02 = 100, 2006-07 = 122, 2023-24 = 348.

Compute the amount of Capital Gains chargeable to tax for Assessment Year 2024-25.

Q.4 Answer in short any **FOUR** of the followings:

(4 x 5 = 20)

- a. Self-Occupied House Property.
- b. Definition of Transfer u/s 2 (47) of Income Tax Act 1961.
- c. Deduction u/s 80 CCC of Income Tax Act 1961.
- d. Amounts not deductible u/s 58 while computing Income from other sources.
- e. Definition of Person u/s 2 (84) of the CGST Act 2017.

Q.5 Answer in short any **FOUR** of the followings:

(4 x 5 = 20)

- a. Exemption u/s 54 of Income Tax Act 1961.
- b. Deduction u/s 80 GG of Income Tax Act 1961.
- c. Voluntary Return of Income u/s 139(1) of Income Tax Act 1961.
- d. Best Judgement Assessment u/s 144 of Income Tax Act 1961.
- e. Features of Goods and Service Tax

Q. 6. Answer in short any **FOUR** of the followings:

(4 x 5 = 20)

- a. Clubbing of income of a minor child u/s 64 (1A) of Income Tax Act 1961.
- b. Deduction u/s 80 QQB of Income Tax Act 1961.
- c. Defective Return u/s 139(9) of Income Tax Act 1961.
- d. Composition scheme under Goods and Service Tax.
- e. Due dates for payment of GST.



GOA UNIVERSITY

T.Y.B.COM. SEMESTER -V

**Paper Title: BUSINESS MANAGEMENT: MAJOR -I
INTERNATIONAL MARKETING MANAGEMENT**

Paper Code: UCOD 103

[Duration: 2 Hours]

[Maximum Marks: 80]

Instructions:

- i) All questions are compulsory, however internal choice is available.
- ii) Figure to the right indicates maximum marks to the question.
- iii) Answer sub questions in Question No. 1 and Questions No. 2 in not more than 100 words each
- iv) Answer Question No. 3 to Question No. 6 in not more than 400 words each.

Q.No.1 Answer Any Four of the following:

(4 x 4 = 16)

- a. Explain any four features of International Marketing.
- b. Explain any four objectives of International Marketing.
- c. Distinguish between Domestic marketing and International marketing.
- d. What is a Trade Block?
- e. Write a short note on 'Export Processing Zones'.
- f. Explain the importance of International Marketing Research. (any four)

Q.No.2 Write short notes on Any Four of the following:

(4 x 4= 16)

- a. Concept of Global Branding.
- b. Features of Packaging.
- c. Trade Marks.
- d. International Advertising.
- e. Types of Dumping.

f. Trade Fairs & Exhibitions.

Q.No.3

A) Discuss the challenges faced by business organisations in International Marketing. (12)

OR

B) Explain the macro factors affecting International Marketing Environment. (12)

Q.No.4

A) Explain International Market entry strategies for a business organisation. (12)

OR

B) Write notes on: (6 x 2 = 12)

i) Free Trade Zones.

ii) Joint Ventures.

Q.No.5

A) Explain in detail various Price Quotations. (12)

OR

B) Explain in detail various International Pricing strategies. (12)

Q.No.6

A) Explain the types of International Marketing Intermediaries. (12)

OR

B) Explain the elements of Export Marketing Communication Mix. (12)



GOA UNIVERSITY

B.Com Semester - V

Paper Title: Accounting Major II - Auditing

Paper Code: UCOD105

[Duration: 2 Hours]

[Total Marks: 80]

Instructions:

1. All questions are **Compulsory**, however internal choice is available.
2. Answer sub-question in question no. 1 and 2 in not more than **100** words.
3. Answer question no. 3 to question no. 6 in not more than **400** words.
4. Figures to the right indicate **full** marks for respective question / sub-question.

1. Answer any **four** of the following:

(4 x 4 =16)

- a) Scope of auditing
- b) Objectives of internal control system
- c) Steps in audit planning
- d) Content of audit note book
- e) Verification V/s Vouching
- f) Audit in a computerized environment

2. Answer any **four** of the following:

(4 x 4 =16)

- i. Qualities of an auditor
- ii. Significance of internal audit
- iii. Routine checking
- iv. Contents of audit programme
- v. Audit report V/s audit certificate
- vi. Forensic audit

3. A) Explain the objectives of auditing.

(12)

OR

B) State and explain the basic principles governing an audit.

(12)

4. A) Explain the internal control questionnaire method and the flowchart method (12)
used for evaluating internal control system.

OR

- B) Define internal check? Explain its objectives, merits and demerits. (12)

5. A) What is audit evidence? Explain the methods of obtaining audit evidence. (12)

OR

- B) Explain the term inventory and the procedure for verification and valuation of inventories with any two supporting case laws. (12)

6. A) What is Management audit ? Explain its objectives and significance. (12)

OR

- B) Explain the following: (12)
i) Tax audit
ii) Cost audit



GOA UNIVERSITY

B.Com Semester - V

Paper Title: Cost Accounting Major II - Cost Accounting II

Paper Code: UCOD106

[Duration: 2 Hours]

[Total Marks: 80]

- Instructions:**
1. Question No.1 is compulsory.
 2. Answer **any 3** questions from Q.No.2 to Q.No.6.
 3. Give working notes **wherever** necessary.
 4. All questions carry **equal** marks.

Q.1. A company has three production departments A, B and C and two service departments X and Y. The following figures are extracted from the records of the company for the year ended 31st March 2024.

20

Particulars	Production Departments			Service Departments	
	A	B	C	X	Y
Direct Wages (Rs.)	7,000	6,000	5,000	1,000	1,000
Direct Materials (Rs.)	3,000	2,500	2,000	1,500	1,000
Number of employees	200	150	150	50	50
Electricity (KWH)	8,000	6,000	6,000	2,000	2,000
Light points (Nos.)	10	15	15	5	5
Asset Value (Rs.)	50,000	30,000	20,000	10,000	10,000
Area occupied (sq.yds.)	800	600	600	200	200

The expenses for six months were as follows:

Particulars	Amount (Rs.)
Stores overhead	400
Motive power	1,500
Lighting	200
Labour welfare	3,000
Depreciation	6,000
Repairs and maintenance	1,200
General overheads	10,000
Rent and taxes	600

You are required to prepare:

- A primary distribution summary showing the distribution of overheads to various departments.
- A statement showing re-apportionment of service department expenses to production departments. Apportion the expenses of service department 'X' in the ratio of 4:3:3 and service department 'Y' in proportion to direct wages to departments 'A', 'B' and 'C' respectively.

Q.2. a) From the following information you are required to calculate the earnings of workers under:

- Halsey Premium Plan
- Rowan Premium Plan

Name of the Worker	Reena	Meena
Time Allowed (Hours)	15	15
Actual Time Taken (Hours)	12	10
Basic wage rate per hour (Rs.)	5	5
Rate per piece (Rs.)	2	2

b) From the following information you are required to ascertain the wages paid to workers

X and Y under Taylor's Differential Piece Rate System.

Standard time allowed 40 units per hour

Normal wage rate Rs. 4 per hour

Differential rates to be applied:

75% of piece rate when below standard

125% of piece rate when at or above standard

The workers have produced in a day of 8 hours as follows:

X-240 units and Y- 400 units

12

Particulars	Amount (Rs.)
Cost of the machine	Rs.2,00,000
Installation charges	Rs.20,000
Estimated scrap value after expiry of its life of 15 years	Rs.10,000
Rent for the shop	Rs.400 per month
General lighting for the shop	Rs. 600 per month
Insurance premium for the machine	Rs.1920 per annum
Repairs expenses	Rs.2,000 per annum
Estimated working hours	2,000 hours per annum
Shop supervisor's salary	Rs.1,200 per month
Power 10 units per hour	
Rate of power per 100 units	Rs.40

- i. The machine occupies one-fourth of the total floor area of the shop.
 - ii. The supervisor devotes one-third of his time for this machine.
 - iii. General lighting expenses are to be apportioned on the basis of floor area.
- You are required to calculate machine hour rate.

b) The following particulars are related to the production department of a factory for the month of July 2024:

Materials used	Rs. 80,000
Direct Wages	Rs. 72,000
Factory Overheads	Rs. 90,000
Direct Labour Hours	20,000 hours

From the above figures calculate:

- i. Overhead absorption rates using Direct Labour Cost Method and Direct Labour Hour Method.
- ii. Prepare a comparative statement of cost showing the result of application of each of the above rates to Job No. 120 from the under mentioned data:

Direct Material Cost	Rs. 8,000
Direct Wages	Rs. 6,250
Labour Hours Worked	3,300 hours

Q.4.a) Explain the various methods of time keeping.

- b) From the following particulars, calculate the cash required for wages in a company during the month of April 2024:

10

Particulars	Amount (Rs.)
Basic wages	60,000
House Rent Allowance	1,700
Overtime Allowance	2,200
Night Shift Allowance	1,400
Provident Fund deposited for the period	14,000
Employees' State Insurance Contribution for the period	6,000
Recovery towards House Rent	4,250
Recovery towards supply of provisions	5,000

- Dearness Allowance -100% of basic wages.
- Provident Fund is paid by the employer and employee in equal share.
- The ratio of contribution by employer and employee to Employee State Insurance is 2:1.

Q.5.a) What is time rate system? Explain its merits and demerits.

10

b) What are overheads? Explain element-wise classification of overheads.

10

Q.6. Write short notes on the following. (Any four)

20

- Causes of labour turnover.
- Treatment of overtime premium
- Allocation of overheads
- Departmentalisation of overheads
- Actual overhead rate and predetermined overhead rate.