



**GOA UNIVERSITY**  
TALEIGAO PLATEAU, GOA

**PROGRAMME OF T.Y.B.COM. (CBCS) ORDINANCE –OC-66**  
**SEMESTER VI 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
<b>SATURDAY</b> 19-04-2025	10.00 A.M. TO 12.00 NOON	(UCOC 112) HUMAN RESOURCE MANAGEMENT ✓
<b>TUESDAY</b> 22-04-2025	10.00 A.M. TO 12.00 NOON	(UCEC 104) INTERNATIONAL ECONOMICS ✓
<b>THURSDAY</b> 24-04-2025	10.00 A.M. TO 12.00 NOON	(UCOD 117) ACCOUNTING: ✓ ADVANCED COMPANY ACCOUNTS  (UCOD 118) COST ACCOUNTING: ✓ ADVANCED COST ACCOUNTING I  (UCOD 119) BUSINESS MANAGEMENT: ✓ FINANCIAL MANAGEMENT II  (UCOD 120) BANKING & FINANCIAL SERVICES: LAW AND PRACTICE OF BANKING I

<b>SATURDAY</b> 26-04-2025	10.00 A.M. TO 12.00 NOON	<b>(UCOD 121) ACCOUNTING:</b> <b>ACCOUNTING I</b> ✓  <b>(UCOD 122) COST ACCOUNTING:</b> <b>COST AND MANAGEMENT AUDIT</b> ✓  <b>(UCOD 123) BUSINESS MANAGEMENT:</b> <b>STRATEGIC MANAGEMENT</b> ✓  <b>(UCOD 124) BANKING &amp; FINANCIAL SERVICES:</b> <b>LAW AND PRACTICE OF BANKING II</b>
<b>TUESDAY</b> 29-04-2025	10.00 A.M. TO 12.00 NOON	<b>(UCOD 125) ACCOUNTING:</b> <b>ACCOUNTING II</b> ✓  <b>(UCOD 126) COST ACCOUNTING:</b> <b>ADVANCED COST ACCOUNTING - II</b> ✓  <b>(UCOD 127) BUSINESS MANAGEMENT:</b> <b>SUPPLY CHAIN AND LOGISTICS MANAGEMENT</b> ✓  <b>(UCOD 128) BANKING &amp; FINANCIAL SERVICES:</b> <b>FINANCIAL SERVICES</b>
<b>SATURDAY</b> 03-05-2025	10.00 A.M. TO 12.00 NOON	<b>(UCOD 129) ACCOUNTING:</b> <b>CORPORATE ACCOUNTING AND TAX PLANNING</b>  <b>(UCOD 130) COST ACCOUNTING:</b> <b>ADVANCED MANAGEMENT ACCOUNTING</b>  <b>(UCOD 131) BUSINESS MANAGEMENT:</b> <b>BRAND MANAGEMENT</b>  <b>(UCOD 132) BANKING &amp; FINANCIAL SERVICES:</b> <b>CREDIT &amp; RISK MANAGEMENT IN BANKING</b>

Date: **24 MAR 2025**

Controller of Examinations







GOA UNIVERSITY

B.Com Semester VI

Paper Title: Human Resource Management

Paper Code: UCOC112

[Duration: 2 Hours]

[Total Marks: 80]

- Instructions:**
- i) All questions are **compulsory**, however **internal choice** is available.
  - ii) Answer sub-question under 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 maximum marks assigned to the question/sub-question.

- Q1. Write short notes on any **FOUR** of the following: (4x4=16)
- a) Job Rotation
  - b) Placement
  - c) Personal Observation Method of Data Collection
  - d) Rowan Plan
  - e) Suggestion Scheme Method
  - f) Factors determining wage rates.
- Q2. Write short notes on any **FOUR** of the following: (4x4=16)
- i) Non-Statutory Labour Welfare Measures
  - ii) Effects of Labour Turnover
  - iii) Role of Employers in Labour Welfare
  - iv) Competencies
  - v) Learning Organisation
  - vi) Role of HR in Business Process Re-engineering
- Q3. A) Examine the factors affecting Job Design. (12)
- OR**
- X) What is Recruitment? Explain the Internal Sources of Recruitment. (12)



Q4. A) What is Profit Sharing Scheme? Examine its Features. (12)

OR

X) What is Piece Wage System? Explain its Merits. (12)

Q5. A) Examine the Problems of Indian Trade Unions. (12)

OR

X) What is Labour Absenteeism? Suggest measures for minimising Labour Absenteeism. (12)

Q6. A) What is innovation? Explain how an innovative organisation can be created. (12)

OR

X) Explain the 4 Es of Employee Branding. (12)





**GOA UNIVERSITY**

**B.Com Semester VI**

**Paper Title: International Economics**

**Paper Code: UCEC104**

**[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 to Q.6 each in approximately 400 words.**

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**Q.1. Answer ANY FOUR in approximately 100 words.**

**(4 x 4 = 16)**

1. Briefly explain Intra Industry Trade theory of International Trade.
2. Distinguish between Gross Barter Terms of Trade (GBTT) and Net Barter Terms of Trade (NBTT).
3. Describe the composition of the current account of Balance of Payment.
4. Explain the effects of monetary policy on internal and external balance.
5. Explain any two functions of a foreign exchange market.
6. Distinguish between fixed and flexible exchange rate system.

**Q.2. Answer ANY FOUR in approximately 100 words.**

**(4 x 4 = 16)**

1. Define Foreign Direct Investment and explain its composition.
2. Comment on any two entry modes adopted by Multinational Corporations.



3. Write a note on the impact of Foreign Portfolio Investment on Capital Markets.
4. Distinguish between Multilateralism and Regionalism.
5. Write a note on Trade Related Property Rights (TRIPs).
6. Explain Economic Union and Monetary Union as forms of Regional Integration.

**Q.3. A. Distinguish between Free Trade and Protectionism. Explain tariffs as a protective device.** **12 Mks.**

**OR**

**B. Explain any six gains of International Trade.** **12 Mks**

**Q.4. A. Discuss any six causes of Balance of Payments Disequilibrium.** **12 Mks.**

**OR**

**B. Write a note on Spot and Forward transactions in Foreign Exchange Markets.** **12 Mks**

**Q.5. A. Explain the meaning and any five features of Multinational Corporations.** **12 Mks.**

**OR**

**B. Write a note on determinants of Foreign Portfolio Investment.** **12 Mks**

**Q.6. A. Comment on the following integration efforts:** **12 Mks.**

i) European Union.

ii) Association of South East Asian Nations (ASEAN)

**OR**

**B. Write a note on:** a) Green Box Support in AOA. **12 Mks**

b) Objectives of World Trade Organisation.



Examination April 2025

UCOD117



GOA UNIVERSITY

B.Com Semester VI

Paper Title: Accounting Major V-Advanced Company Accounts

Paper Code: UCOD117

[Duration: 2 Hours]

[Total Marks: 80]

- Instructions:
- Q. No. 1 is compulsory
  - Answer any three questions from Q. No. 2 to Q. No. 6.
  - Each question carries 20 Marks
  - Figures to the right indicate maximum marks allotted.
  - All working notes to form part of the answer.

Q1) Following is the summary of Assets and Liabilities of Delton Ltd. as on 31<sup>st</sup> March 2024 .

(20 Marks)

Capital and Liabilities	Amount (₹)	Assets	Amount (₹)
Equity share capital (6,00,000 Shares of Rs.10 each)	60,00,000	Premises	30,00,000
10% Preference share capital (1,00,000 Shares of Rs. 10 each)	10,00,000	Machinery	20,00,000
10% Debentures (Rs.100 each)	5,00,000	Furniture	10,00,000
Bills payable	2,00,000	Goodwill	2,00,000
Sundry creditors	3,00,000	Stock	3,00,000
		Cash and Bank balance	1,00,000
		Discount on issue of Debentures	5,00,000
		Profit and Loss a/c (Debit Balance)	9,00,000
	80,00,000		80,00,000

For the purpose of reconstruction of the company, necessary resolutions were passed and the following scheme was duly approved by the Court:

- Equity Shareholders agreed to reduce their shares by ₹ 3 per share.



2. Preference Shareholder agreed to reduce their shares by ₹ 4 per share
3. Debenture holders agreed to waive ₹ 30 per debenture
4. Creditors agreed to sacrifice 20% of their claim
5. Premises to be appreciated by ₹ 10,00,000 and Machinery to be reduced by ₹ 7,00,000.
6. Write off goodwill completely. Utilize balance in capital reduction A/c to write off fictitious asset and debit balance of profit and loss.
7. Cost of reconstruction amounted to ₹ 15,000.

Pass journal entries, Prepare Capital Reduction A/c and Reconstructed Balance Sheet in the books of Delton Ltd.

Q.2) The following figures were extracted from the books of Megha Ltd. at on 31<sup>st</sup> March 2024.  
(20 Marks)

Particulars	Amount (₹)	Particulars	Amount (₹)
Purchases of raw materials	8,00,000	Motor vehicle expenses	30,000
Purchases of stock in trade	2,00,000	Interest on Bank loan	16,000
Opening stock of raw materials	50,000	Depreciation on machinery	20,000
Opening stock of finished goods	80,000	Depreciation on equipment	12,000
Wages and Salaries	2,00,000	Audit fee	20,000
Carriage inward	20,000	Legal charges	8,000
Employee welfare expenses	35,000	Printing and stationery	23,000
Bad debts	18,000	Dividend received	28,000
Discount received	22,000	Carriage outward	12,000
Sales returns	50,000	Sales	18,00,000
Employer's contribution provident fund	30,000	Reserve for doubtful debts (as on 1 <sup>st</sup> April 2023)	9,000

Prepare Statement of Profit and Loss for the year ended 31<sup>st</sup> March 2024 taking into account the following: -

- a) Closing Stock of raw materials was valued at ₹ 40,000.



2022-23-----	24,00,000
2023-24 -----	26,00,000

- 2) The company sets aside from the profit 30% for taxation and 20% towards General reserve every year.
- 3) Normal rate of return in the industry in which the company is engaged is considered to be 10%.
- 4) Land and Buildings to be revalued at ₹ 40,00,000
- 5) Goodwill to be considered at ₹ 2,00,000
- 6) Preference shares are liable to redeemed at a premium of 10%

Compute the value of company's equity shares by considering:

- a) Net assets method
- b) Yield method
- c) Fair value method

Q.4) The summarized statement of Assets and Liabilities drawn on 31<sup>st</sup> March 2024 of Navaneet Ltd. disclosed the following position: (20 Marks)

Liabilities	Amount (₹)	Assets (₹)	Amount (₹)
40,000 equity shares of Rs.100 each, fully paid	40,00,000	Goodwill	4,00,000
Profit and Loss Account	12,00,000	Land and Building	34,00,000
10% Debentures	8,00,000	Plant and Machinery	15,50,000
Trade Creditors	5,00,000	10% Government Bonds ( Non trading)	7,00,000
Provision for Taxation	4,00,000	Stock	2,00,000
		Debtors	1,50,000
		Cash at Bank	3,60,000
		Cash in hand	1,40,000
	<b>69,00,000</b>		<b>69,00,000</b>



- b) Closing Stock of finished goods was valued at ₹ 15,000.
- c) Outstanding salaries amounted to ₹ 12,000.
- d) Additional bad debt to be written off ₹ 2000 and Reserve for doubtful debts to be maintained at ₹ 20,000
- e) Motor vehicles expenses included licenses fee for the year ended 31<sup>st</sup> September 2024 of ₹ 6000 and insurance for the year ended 31<sup>st</sup> December 2024 ₹ 3600.
- f) Interest accrued on investment ₹ 15,000.
- g) Provide provision for tax at 30%.

Q.3) Following is the summary of Assets and Liabilities of Samrath Ltd. as at 31<sup>st</sup> March 2024

(20 Marks)

Liabilities	Amount (₹)	Assets	Amount (₹)
30,000 Equity shares of face value ₹ 100 per share, fully paid	30,00,000	Land and Building	38,00,000
20,000, 11% Preference shares of face value ₹ 100 each fully paid	20,00,000	Plant and Machinery	10,00,000
Capital Reserve	6,50,000	Furniture	6,00,000
8% Debentures	6,00,000	Equipment	4,00,000
Interest due on Debentures	1,40,000	Motor Vehicles	2,40,000
Sundry creditors	4,00,000	Investments	2,60,000
Provision for tax	60,000	Debtors	2,00,000
		Cash at Bank	2,10,000
		Cash in hand	1,40,000
	<b>68,50,000</b>		<b>68,50,000</b>

**Additional information:**

- 1) The net profits of the Company before tax for past four years were:

Year	Amount (₹)
2020-21-----	23,00,000
2021-22-----	27,00,000



## Additional Information:

- 1) The net profits of the company for a period of three years before charging taxes were as follows:

Year	Amount (₹)
2021-22-----	18,00,000
2022-23 -----	20,00,000
2023-24-----	25,00,000

- 2) Rate of Income Tax is to be considered at 30%.

- 3) The following assets were revalued on 31<sup>st</sup> March, 2024: -

Land and Building were revalued ₹ 50,00,000; Plant and Machinery ₹ 14,00,000; and Stock ₹ 40,000.

- 4) 10% Government Bonds appearing in the above statement of assets and liabilities were purchased at par on 1<sup>st</sup> April, 2020.

- 5) Normal rate of return is 20% in this similar line of business.

Compute the value of goodwill, assuming that the entire profit during the year is withdrawn by the company, based on :-

- 1) 3 years purchase of Super profit method
- 2) Capitalisation of super profit method
- 3) Capitalization of future maintainable profit method

Q 5) The Summary of Assets and Liabilities of Star Ltd. as on 31<sup>st</sup> March 2024 is as stated below:

(20 Marks)

Capital and Liabilities	Amount ₹	Assets	Amount ₹
Equity Shares of ₹ 100 each, fully paid	45,00,000	Land and Building	40,00,000
General Reserve	3,25,000	Furniture	2,50,000
Profit and Loss a/c	1,50,000	Investment	2,00,000
8% Debentures of ₹ 100 each	4,00,000	Stock	1,00,000
Sundry Creditors	75,000	Sundry debtors	1,50,000



		Cash and Bank balance	7,50,000
	54,50,000		54,50,000

On the above that, Sun Ltd. takes over the business of Star Ltd. (including cash and bank balance) except Sundry Creditors on the following terms and conditions:

1) All the assets are taken over by Sun Ltd. at book value except the following assets which are revalued as follows:

1. Land and building ₹ 40,00,000.

2. Furniture ₹ 2,00,000.

3) Sundry Creditors settled by Star Ltd. for ₹ 74,000.

3) Purchase consideration is settled by Sun Ltd. by issuing 50,000 equity shares of ₹ 100 each at a premium of ₹ 10 in Sun Ltd. and in cash ₹ 3,00,000 to the shareholders of Star Ltd.

4) Expenses of realization are paid by Star Ltd. amounted to ₹ 10,000

You are required to: Prepare statement of purchase consideration and following Ledger accounts in the books of star Ltd.

a) Realisation A/c. b) Equity shareholders A/c. c) Sun Ltd. A/c d) Equity shares in Sun Ltd. A/c.

e) Cash and Bank A/c

Q.6) Following is the summary of Assets and Liabilities of Dull Ltd. as on 31<sup>st</sup> March 2024.

(20 Marks)

Capital and Liabilities	Amount ₹	Assets	Amount ₹
2,00,000 Ordinary shares of 10 each	20,00,000	Land and Building	16,00,000
8000, 12% Preference shares of 100 each	8,00,000	Plant and Machinery	4,00,000
11% Debentures	5,00,000	Furniture	2,00,000
Bank overdraft	3,00,000	Stock	7,00,000
Trade creditors	4,00,000	Trade Debtors	3,00,000
		Cash and Bank balance	1,00,000



		Profit and Loss a/c	7,00,000
	40,00,000		40,00,000

It was decided to reconstruct Dull Ltd. and for this purpose, Progressive Ltd. was registered with a capital of ₹ 60,00,000 divided into 4,00,000 equity shares of ₹ 10 each and 20,000, 13% preference shares of ₹ 100 each. The following are the terms of agreement: -

- 1) Assets and Liabilities (including cash and bank balance) of Dull Ltd. to be taken over by Progressive Ltd. at balance sheet values.
- 2) 12% Preference shareholder to receive one, 13% preference shares of face value ₹ 100 each in Progressive Ltd. for every four shares held by them in Dull Ltd.
- 3) Equity shareholders to be allotted in Progressive Ltd. one equity share of face value ₹ 10 each for every two shares held by them in Dull Ltd.
- 4) In Progressive Ltd. 11% Debenture holders agreed to accept 13% Debentures for equal amount in exchange for their 11% Debentures.
- 5) Progressive Ltd. issued to public 40,000 Equity shares of ₹ 10 each at a premium of ₹ 2 per share

You are required to:

- 1) Prepare statement of purchase consideration
- 2) Give Journal entries in the books of Progressive Ltd. and Balance Sheet of Progressive Ltd.





## GOA UNIVERSITY

## B.Com Semester VI

Paper Title: Cost Accounting Major V- Advanced Cost Accounting I

Paper Code: UCOD118

[Duration: 2 Hours]

[Total Marks: 80]

- Instructions:
1. Question number 1 is compulsory
  2. Answer any three questions from Q. No.2 to Q. No. 6
  3. All Questions carry equal marks
  4. Figures to the right indicate marks

Q.1 A factory is using job costing. The following data is obtained from the company's books for the year ended 31<sup>st</sup> March 2024. (20 marks)

Direct Materials	Rs. 80,000
Direct Wages	Rs. 1,20,000
Factory overheads	Rs. 60,000
Profit	Rs. 21,000
Administration overheads	Rs. 26,000
Selling and Distribution overheads	Rs. 13,000

- A) Prepare a Job Cost Sheet indicating the Prime cost, Factory Cost, Cost of Production, Cost of Sales and Sales Value.
- B) In the year 2025, the factory received an order for several jobs. It is estimated that the Direct Materials required will be Rs. 90,000 and Direct Wages will be Rs. 3,60,000. What would be the price for these jobs if the factory intends to earn 10% profit on sales assuming that selling and distribution overheads have gone up by 20%?
- The factory recovers the factory overheads as a percentage of Direct wages. Administration and selling and distribution overheads as a percentage of factory cost, based on the cost prevailing in the previous year.



- Q.2 Sun Transport Company operates a truck, and it provides you the following details: (20 marks)

Particulars	
Cost of the truck	Rs. 6,00,000
Estimated life of truck	10 years
Repairs and maintenance	Rs. 5,000 per month
Driver's wages	Rs. 10,000 per month
Cleaner's wages	Rs. 7,500 per month
Insurance	Rs. 48,000 per annum
Tax	Rs. 24,000 per annum
Garage Rent	Rs. 48,000 per annum
Diesel cost	Rs. 90 per km

The truck carries goods to and from the city covering a distance 25 kms each way. On outward trip it is full to the extent of 100% capacity and on return trip up to 20% of capacity. The truck has a carrying capacity of 5 tons. On an average the truck runs for 25 days in a month.

Prepare Operating Cost Sheet for a month and Calculate the rate per tons per trip that the company should charge if a profit of 50% on taking is desired.

- Q.3 During the year ended 31<sup>st</sup> March 2025, a company's profit as per the financial accounts prepared by the auditors showed an amount of Rs.90,000. (20 marks)

Profit and Loss A/c (For the year ended 31 March 2025)			
Particulars	Rs.	Particulars	Rs.
To purchases	1,60,000	By Sales	7,50,000
To Direct wages	2,50,000	By Dividend	45,000
To Factory expenses	83,200	By Sundry Income	32,600
To Administration expenses	56,000		
To Selling expenses	1,80,000		
To Preliminary expenses	8,400		
To Net profit	90,000		
	<b>8,27,600</b>		<b>8,27,600</b>

Costing records showed the following details:

1. Direct materials Rs. 1,60,000
2. Direct wages Rs. 2,60,000
3. Factory overheads absorbed Rs. 85,500
4. Administration expenses calculated @ 5% of Sales
5. Selling expenses absorbed @20% of Sales
6. There was no opening and closing stock.

You are required to prepare:

- i. A statement showing profit as per cost accounts
- ii. A statement of reconciliation as per cost and financial accounts.



- Q.4 A) A factory provides you with following details regarding Batch costing: (10 marks)

	Component A	Component B
Annual Demand	2,400 units	4,800 units
Setting up cost per batch	Rs. 100	Rs. 30
Manufacturing cost per unit	Rs. 200	Rs. 200
Carrying cost per unit	6% p.a.	10% p.a.

Calculate for Component A and B: i) Economic Batch Quantity  
ii) Optimum number of batches in a year

- B) What is Operating costing? Explain the classification of operating cost. (10 marks)

- Q.5 A) Distinguish between Cost Control and Cost Reduction (10 marks)

- B) Discuss the tools and techniques for Cost Reduction. (10 marks)

- Q.6 Answer the following (5X4 = 20)

- Write a short note on Job costing.
- Explain in brief Hotel costing.
- Need for reconciliation of Costing and Financial Profits
- Elements of Cost Control Scheme



## II

**[Total Marks: 80]**

4. Working note should form part of the solution

(5×4=20)

- A) Modigliani and Miller Hypothesis  
B) Composite Cost of Capital  
C) Average Rate of Return  
D) Net Income Approach to Capital Structure  
E) Optimum Capital Structure  
F) Dividend Payout Ratio

Q.2 a) A company has earnings available to equity shareholders Rs. 5,00,000. It has capital Rs. 50,00,000 face value of Rs. 100 each. Compute cost of equity (assuming 100% dividend payout ratio). (5)

b) Yash Ltd. issues 50,000 10% preference shares of Rs. 100 each at par, redeemable after 10 years at a premium of 5%. The cost of issue is Rs. 2 per share. Calculate cost of preference share capital. (5)

c) Following information is available with regard to the capital structure of Raj builders Ltd.

Sources of funds	Book value (Rs)	After tax cost of capital
Equity share capital	35,00,000	12%
Retained earnings	20,00,000	10%
Preference share capital	15,00,000	13%
Debentures	30,00,000	9%



(5)

(5)

The Cash inflows after tax of both the machines are expected to be as follows:

Discounted Value of Re 1 @ 15% for 5 years is given below

(15)

(5)

(15)









## GOA UNIVERSITY

## B.Com Semester VI

## Paper Title: Accounting Major VI - Accounting I

## Paper Code: UCOD121

[Duration: 2:00 Hours]

[Total Marks: 80]

- Instructions:** i) Question No. 1 is compulsory  
 ii) Answer **any three** questions from Question No. 2 to Question No. 6  
 iii) Figures to the right indicates marks allotted to the question/sub-question

- Q1** Super Motors Ltd. sold to Prima CARE Hospitals Pvt. Ltd. an Ambulance Van on hire purchase system on 1.1.2022. The cash price of the Ambulance Van was ₹ 5,60,000. Payment was to be made ₹ 1,50,000 down on the date of the agreement and balance was to be paid in three annual installments of ₹ 1,50,000 each at the end of the year. Rate of interest charged by Super Motors Ltd was 5% p.a. PrimaCARE Hospitals Pvt Ltd. depreciates the Ambulance Van at 10% p.a. on written down value method. **20**

Prepare in the books of PrimaCARE Ltd. (a) Van Account (b) Super Motors Ltd. Account (c) Interest Account and Depreciation Account.  
 For three years commencing from 1.1.2022

- Q2** Rajesh patented a new type of a electric blanket and issued a license to Warm Ltd. for 4 years for the manufacture and sale of electric blankets on the following terms: **20**
- Royalty of ₹ 10 per blanket sold.
  - Minimum rent of ₹ 30,000 p.a.
  - Shortworkings could be recouped only within two years following the year in which the shortworking occurs subject to a maximum of ₹ 7,000 p.a.
  - In case of stoppage of work due to strike the minimum rent to be reduced proportionately according to the length of stoppage.

The number of electric blankets sold during the period were:

Year	2021	2022	2023	2024
Sold (Number)	1,800	2,600	4,000	2,200



**Examination April 2025**

UCOD121

During the year 2024 there was a strike lasting 4 month and work was stopped.  
The books are closed on 31<sup>st</sup> December every year.

Prepare – (1) Royalties Receivable Account (2) Shortworking Allowable Account (Royalties Suspense Account) and (3) Warm Ltd Account in the books of Rajesh for each of the above years.

- Q3 Active Life Departmental store has two departments – Department A for 'Health & Wellness' and Department B for 'Fitness & Exercise'. Following information is given regarding the transactions for the year ended 31<sup>st</sup> March 2025: 20

Particulars	DEPARTMENTS		Total
	A ₹	B ₹	₹
Opening Stock	42,000	34,000	76,000
Purchases	2,56,000	1,94,000	4,50,000
Sales	4,20,000	3,60,000	7,80,000
Wages			45,000
Salaries			40,000
Advertisement expenses			26,000
Insurance charges			3,800
Rent & Rates			36,000
Electricity Charges			40,000
Bad Debts			3,900
Carriage Inwards			9,000
Discount allowed			3,250
Discount received			2,250
Office and General expenses			21,000

**Additional Information:**

1. Closing stock of Department A was ₹ 54,000 and Department B was ₹ 40,000.
2. Insurance was taken for stock of good on the basis of opening stock of each department.
3. Department A occupies half of the space than department B.
4. The electricity consumption of Department A and Department B was to be distributed in the ratio 3:2 respectively.
5. Wages are incurred in proportion of purchases of each department whereas, salaries are allocated equally among both the departments.
6. Office and general expenses to be apportioned to Department A and Department B in the ratio of 2:1 respectively.
7. During the year the goods costing ₹ 15,000 were transferred to Department A from Department B, not considered above.



## Examination April 2025

UCOD121

Prepare Departmental Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March, 2025.

- Q4 Petro Industries Ltd. Mumbai has its branches at Bengaluru and Chennai. Goods 20 are invoiced at cost plus 50%. Branches remit all cash received to the head office and all expenses are also met by the head office. Following information is available of its Bengaluru branch for the year ending 31<sup>st</sup> March, 2025:

Particulars	₹
<b>Balances as on 1.4.2024:</b>	
Debtors	13,600
Stock (at Invoice Price)	18,600
Goods sent to Bengaluru Branch (at cost)	68,000
Cash Sales	50,020
Credit Sales	53,000
Collection from Debtors	60,800
Returns from Debtors (at Invoice Price)	2,400
Goods returned to head office (at Invoice Price)	3,000
Goods transferred to Chennai Branch (Invoice Price)	4,200
Shortage in Stock	900
Discount allowed to customers	400
Expenses of branch	10,800
Goods pilfered (at Invoice Price)	9,000

Prepare in the books of Petro Industries Ltd. for the year ended 31.3.2025

- Bengaluru Branch Stock Account
- Bengaluru Branch Debtors Account
- Bengaluru Branch Adjustment Account
- Bengaluru Branch Expenses Account
- Bengaluru Branch Profit & Loss Account

- Q5A Bharat & Sons purchased a machine on installment payment system from 10 A.K.Engineers on 1.1.2021 for ₹ 2,17,300. On the date of purchase a down payment of ₹ 40,000 was made by Bharat & Sons. The balance payment was to be made on 31<sup>st</sup> December for 4 years @ ₹ 50,000 per annum. Interest being calculated at 5% p.a. Depreciation is provided on the machine @ 10% p.a. under Diminishing balance method.
- Prepare Interest Suspense Account in the books of Bharat & Sons for four years.



# Examination April 2025

UCOD121

- Q5B The head office of XYZ Co. invoices goods to its Mumbai branch at cost, who also purchases goods independently from local parties for which payments are made by the head office. All the cash collected by the branch is banked on the same day to the credit of the head office and all expenses are directly paid by the head office except for petty cash expenses. A Petty Cash Account is maintained by the branch for which periodical transfers are made from the head office. From the following particulars prepare the Branch Account in the head office books for the year ending 31.3.2025: 10

Particulars	₹	Particulars	₹
<b>Stock on 1.4.2024:</b>		<b>Stock on 31.03.2025:</b>	
Transferred from Head Office	40,000	Transferred from Head Office	30,000
Directly purchased by Branch	32,000	Directly purchased by Branch	24,000
Petty Cash on 1.4.2024	4,000	Returns from debtors	6,000
Petty Cash on 31.3.2025	3,700	Goods sent to branch	1,20,000
Debtors on 1.4.2024	50,000	Transfer from head office for petty cash expenses	5,000
Shortage in stock	8,000	Bad debts	2,000
Cash sales	90,000	Discount to customers	4,000
Credit sales	2,80,000	Expenses paid by head office	60,000
Direct purchase by branch	90,000	Cash received from customer	2,60,000

- Q6 Answer the following (Any Four) 20
- What is meant by Hire Purchase System and how does it differ from Instalment Payment System.
  - Explain the importance of Minimum Rent in Royalty agreements.
  - Explain the distinguishing features between Branch Accounts and Departmental Accounts.
  - Explain the advantages of Departmental Accounts.
  - Explain the terms Shortworkings and Recoupment of Shortworkings in royalty accounts.
  - Explain the objectives of maintaining branch accounts





## B.Com Semester VI

**Paper Code: UCOD122**

**[Total Marks: 80]**

iii) Figures to the right indicate maximum marks allotted to Questions.

(4 X 4=16)

- Qualifications of the cost auditor
- Duties of the cost auditor
- Propriety Audit
- Nature of cost audit
- Status of cost auditor as an officer of the client company
- Cost Audit Record Rules (CARR)

(4 X 4=16)

- a) Clean cost audit report
- b) Internal check
- c) Remuneration of cost auditor
- d) Efficiency audit
- e) Significance of internal audit
- f) Direct users of cost audit report

(12)

OR

- b) Elaborate various advantages of cost audit to different stakeholders of the company. (12)



(12)

(12)

(12)

(12)

(12)

(12)

(04)

(08)

(06)

(06)

2 (06)





**GOA UNIVERSITY**

**B.Com Semester VI**

**Paper Title: Business Management Major VI - Strategic Management**

**Paper Code: UCOD123**

**[Duration: 2:00 Hours]**

**[Total Marks: 80]**

- Instructions:** (i) All questions are compulsory; however internal choice is available.  
(ii) Answer sub-questions in Q1 & Q2 in not more than 100 words each.  
(iii) Answer Q3 to Q6 each in not more than 400 words each.  
(iv) Figures to the right indicate maximum marks to the question.

Q1) Write short notes on any four of the following:

16

- (i) Advantages of strategic management (*any four*)
- (ii) The second stage in the strategic management process
- (iii) Functional level of business strategy
- (iv) Vision statement
- (v) Characteristics of a 'Mission statement'
- (vi) 'Quality of Human Resources', as a factor influencing the internal environment

Q2) Write short notes on any four of the following:

16

- (i) 'Opportunities and Challenges', in an organisation's SWOC
- (ii) BCG Analysis
- (iii) Value Chain Analysis
- (iv) 'Commander approach' to strategy implementation
- (v) Balanced Scorecard - Perspectives
- (vi) Strategy evaluation – Steps

Q3) (i) Explain the concept of 'Strategy' for a business organisation. Elaborate on the basic elements of a strategic plan.

12

**OR**

(ii) Explain the differences between 'Strategic Management' and 'Operational Management'. 12

Q4) (i) What is meant by 'Objectives' of a business organisation? Explain the characteristics of organisational objectives.

12

**OR**

(ii) Explain in detail, any six factors affecting the external business environment.

12



Q5) (i) Explain 'Michael Porter's Five-force Model' of strategic analysis.

12

OR

(ii) Explain 'GE's Nine-cell Matrix' for strategic analysis.

12

Q6) (i) Explain the steps involved in strategy implementation.

12

OR

(ii) Describe the types / techniques of strategic control.

12





## GOA UNIVERSITY

## B.Com Semester VI

## Paper Title: Accounting Major VII - Accounting II

## Paper Code: UCOD125

[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) Figures to the right indicate marks to the question/sub-question.

**Q.1** On 1<sup>st</sup> April 2020, Fair Deal Company Limited issued 12% debentures for Rs 5,00,000 redeemable at a premium of 2% after 4 years on 31<sup>st</sup> March 2024. To collect the funds for redemption, the company decided to establish a Sinking Fund.

Investments were made to the nearest rupee in order to earn interest @ 10% p.a. Sinking Fund tables show that Re. 0.2155 invested every year for 4 years @ 10% p.a. will accumulate to Rupee 1.

On 31<sup>st</sup> March 2024, the investments were sold at 1% above the book value and debentures were duly redeemed. Prepare the following ledgers for the four accounting years from 1<sup>st</sup> April 2020 up to 31<sup>st</sup> March 2024.

- a) Debenture Redemption Fund account
- b) Debenture Redemption Fund Investment Account

20

**Q.2** Mr. Devdoot has given you the following particulars regarding his transactions of 14% Debentures of Sunshine Ltd.

1. On 1<sup>st</sup> May 2023, Mr. Devdoot purchased Rs. 45,000 Debentures at ex-interest price of Rs. 106.
2. On 1<sup>st</sup> August 2023, he purchased Rs. 70,000 Debentures at cum-interest price of Rs. 109.
3. On 31<sup>st</sup> October 2023, he sold Rs. 25,000 Debentures at ex-interest price of Rs. 110.
4. On 1<sup>st</sup> December 2023, he purchased Rs. 80,000 Debentures at ex-interest price of Rs. 107.
5. On 31<sup>st</sup> January 2024, he sold Rs. 50,000 Debentures at cum-interest price of Rs. 108.

**Other Information:**

- a) The face value per debenture is Rs. 100.
- b) Sunshine Ltd. pays debenture interest on 30<sup>th</sup> June and 31<sup>st</sup> December every year.
- c) Mr. Devdoot treats these debentures as long-term investments, and he closes his books on 31<sup>st</sup> March every year.



- d) On 31<sup>st</sup> March 2024, the said debentures were quoted at Rs. 105 each. The fall in the price of debenture is considered to be of a permanent nature by Mr. Devdoot. You are required to prepare an Investment Account in the books of Mr. Devdoot for the year 2023-24, as per AS 13.

20

Q.3 Following is the Trial balance of Mr. Shreyansh, a Solicitor as on 31<sup>st</sup> March, 2024.

Particulars	Dr. (Rs.)	Cr. (Rs.)
Work-in-Progress (01.04. 2023)	3,000	
Office Expenses	4,000	
Salaries	15,000	
Rent	3,400	
Drawings	30,000	
Furniture	6,000	
Capital		20,000
Library	15,000	
Bank (Office)	800	
Bank (Clients)	10,950	
Cash	250	
Clients' Deposit Account		11,000
Provision for Unrealised Profits		8,000
Loan from Mrs. Shreyansh		10,000
Liabilities for expenses		3,000
Clients' Disbursements	3,600	
Profit Costs		60,000
Amounts owing for bills of cost delivered	20,000	
	<b>1,12,000</b>	<b>1,12,000</b>

**Additional Information:**

- An amount of Rs.100 has been paid out of the balance in Clients' Disbursements Account and it has been credited to Clients' Deposit Account.
- Depreciate Furniture and Library @ 20%.
- Sundry small disbursements debited to the Office Expenses Account are included in the Bills of Costs sent to the clients. On 31<sup>st</sup> March, 2024, items amounting to Rs.3,800 on the debit side of Clients' Disbursements Account, were not charged in the Bills of Costs.



- d) Work-In-Progress on 31<sup>st</sup> March, 2024 was Rs.4,000.  
Prepare the Receipts and Expenditure Account for the year ended 31<sup>st</sup> March, 2024  
and Balance Sheet as on that date.

20

**Q.4** Gitanjali Ltd. passed a resolution to wind up voluntarily on 30<sup>th</sup> June, 2024, when its  
Balance Sheet stood as under:

Liabilities	Rs	Assets	Rs
Share Capital:		Land and buildings	75,000
Authorised and subscribed		Plant & Machinery	1,80,000
1,500 – 8% Preference Shares of Rs.100 each	1,50,000	Furniture and fittings	45,000
4,500 Equity Shares of Rs.100 each, Rs.50 paid up	2,25,000	Moulds	1,50,000
<u>Secured Loan</u>		Stock at cost	75,000
6% Debentures (Floating Charge on all assets)	1,20,000		
Interest on Debentures	7,200	Sundry Debtors	37,500
Sundry Creditors (on Mortgage of Plant & Machinery)	90,000	Cash in hand	1,500
Preferential Creditors	9,300	Profit & Loss A/c	1,12,500
Unsecured Creditors	75,000		
	<b>6,76,500</b>		<b>6,76,500</b>

Additional information:

- The company went into voluntary liquidation as on the above Balance Sheet date.
- The Preference Dividend was in arrears for one year, and as per the Articles of the Company, it was to be paid.
- The Liquidator realised the assets as under:

Assets	Rs.
Land & Building	1,50,000
Plant & Machinery	1,65,000
Furniture	18,000
Moulds	1,27,500
Stock	63,000
Debtors	31,500

- The fittings were worthless.
- The Liquidation Expenses amounted to Rs.8,190.
- The Liquidator is entitled to remuneration at 2% on all the assets realised, 2% on the amount distributed to unsecured creditors (other than preferential creditors) and 10% on the amount returned to Equity Shareholders.
- The Liquidator made payments on 31<sup>st</sup> December 2024.

You are required to prepare a Liquidator's Statement of Account.

20



**Q.5** Condor Ltd. issued 5,000, 12% Debentures of Rs.100 each at par on 01/01/2021, repayable at the end of 4 years. The terms of the issue of debentures provided that the Company provide a Sinking Fund for redemption of debentures on 31/12/2024. The Company decided to take out an insurance policy to provide the necessary cash to facilitate the redemption of Debentures. The annual insurance premium payable to the insurance company works out to Rs.1,15,000.

Prepare, a) 12% Debenture Account b) Debenture Redemption Fund Account c) Debenture Redemption Insurance Policy Account in the books of Condor Ltd.

20

**Q.6** Answer ANY FOUR of the following:

- Write a short note on the stock register maintained by professionals.
- Explain the hybrid system of accounting maintained by the Professionals.
- Write a short note on Ex-interest quotation.
- Explain redemption of debentures out of Capital.
- Explain redemption of debentures out of profits.
- Write a short note on the order of payment in the liquidation of companies.

[4 x 5 = 20]





**GOA UNIVERSITY**  
**B.Com Semester VI**

**Paper Title: Cost Accounting Major VII - Advanced Cost Accounting II**

**Paper Code: UCOD126**

**[Duration: 2 Hours]**

**[Total Marks: 80]**

Instructions:

- i) Question No 1 is compulsory.
- ii) Answer any **three** questions from question No 2 to question No 6.
- iii) Figures to the right indicates full marks allotted

Q1. A certain product passes through three processes before it is transferred to finished stock. The following information is obtained for the month of June 2024

Particulars	Process-I Rs.	Process-II Rs.	Process-III Rs.	Finished stock Rs.
Opening stock	30,000	36,000	24,000	90,000
Direct material	60,000	63,000	90,000	-
Direct wages	45,000	45,000	48,000	-
Production overheads	42,000	18,000	1,20,000	-
Closing stock	15,000	18,000	12,000	45,000
Profit on cost of each process	33-1/3%	25%	25%	-
Inter process profits for opening stock	-	6,000	6,000	33,000

Stocks in process are valued at prime cost and finished stock has been valued at price at which it is received from process-III sales during the period were Rs. 10, 50,000.

Prepare the process accounts and finished stock accounts, show profit element at each level. Compute the actual realised profit and show stock valuation for balance sheet purpose.

(20 Marks)

Q.2. Sitara builders and contractors, commenced work on 1<sup>st</sup> January 2024 on a contract of which the agreed price was ₹ 26, 00,000. The following expenditure was incurred during the year ended 31<sup>st</sup> December, 2024.

Material	₹ 6, 20,000
Wages	₹ 7, 60,000
Plant	₹ 1,60,000



Sundry expenses	₹. 46,000
Supervisors salary	₹ 70,000

Certain of the materials, costing ₹ 40,000/- were rendered unsuitable and were sold for ₹ 46,000/- and a part of the plant was scrapped and sold for ₹ 6,800/-

The contractor received ₹ 14, 40,000/- representing 80% of the work certified by 31<sup>st</sup> December 2024, and on that date the value of plant on the site was ₹. 48,000/- and material on site was ₹ 16,000/- . The cost of work done but not certified was ₹ 1, 00,000/-

It was decided to estimate, what further expenditure would be incurred in completing the contract, to compute from this estimate and the expenditure already incurred the total profit that would be made on the contract and to take to the credit of profit and loss account for the year ended 31<sup>st</sup> December.2024, that proportion of the total profit, which corresponded, with the work certified. The estimates were as follows.

- That contract would be completed by 30<sup>th</sup> June, 2025.
- That wages to complete would amount to ₹ 3, 39,800.
- That materials, in addition to those at site on the 31<sup>st</sup> December, 2024, would cost ₹ 2,00,000, and further sundry expenses on the contract ₹. 14,000/-
- That a further ₹ 60,000/- would have to be spent on plant and that the residual value of the plant on 30<sup>th</sup> June, 2025 would be ₹ 24,000/-.
- The supervisor's salary would be at the same rate as in, 2025.
- That claims, temporary maintenance and contingencies would require ₹ 36,000/-

Prepare Contract Account for the year ended, 31<sup>st</sup> December, 2024, and show your calculation, of the amount credited to Profit and Loss Account for the year.

(20 Marks)

Q.3. Samarth Company's cost ledger showed the following balances as on 1<sup>st</sup> January 2020.

	Debit ₹	Credit ₹
Stores ledger control account	70,000	
Work-in- progress control account	76,000	
Finished stock ledger control account	50,000	
General/cost ledger control account		1,96,000
	1,96,000	1,96,000

Further balances resulting from the operation for the year ended 31<sup>st</sup> December, 2019 were:

Finished product at cost	₹ 4,26,000
Factory overhead incurred	₹ 1,00,000
Raw materials purchased	₹ 1,90,000
Materials returned to stores	₹ 6,000
Factory wages	₹ 80,000
Indirect wages	₹ 50,000
Cost of sales	₹ 4,20,000
Materials issued to production	₹ 1,96,000
Selling and administrative expenses	₹ 80,000
Materials returned to suppliers	₹ 6,000
Factory overheads charged to production	₹ 80,000



Sales	₹ 6,00,000
-------	------------

You are required to prepare

- i) General Ledger Control Account
- ii) Stores Ledger Control Account
- iii) Work in Progress Control Account
- iv) Finished Stock Ledger Control Account

(20 Marks)

4. A. From the following data of Happy industries Ltd, calculate:

- Equivalent production
- Cost per unit of equivalent production and
- Cost of units completed and awaiting completion

Number of units introduced in the process	6,000
Number of units completed and transferred to next process	5,250
Number of units in process at the end of the period	600

Stage of completion

Materials 80%

Labour 50%

Overheads 50%

Normal process loss at the end of the process 150 units

Value of scrap Re. 1 per unit

Value of raw material ---- ₹ 11,610

Wages ----- ₹ 16,650

Overheads ..... ₹ 11,100

(10 Marks)

B. Define uniform costing and write the benefits of uniform costing to the participating firms (10 Marks)

**Q.5.** A Journalise the following transactions assuming that cost and financial accounts are integrated.

	₹
Raw materials purchased	1,30,000
Direct materials issued to production	70,000
Wages paid (50% indirect)	72,000
Wages charged to production	50,400
Manufacturing expenses incurred	57,000
Manufacturing expenses charged to production	55,200
Selling and distribution costs	12,000
Finished product at cost	1,20,000
Sales	1,74,000
Receipts from customers	41,400
Paid to creditors	66,000
Closing stock	Nil

(10 Marks)



B. Implementation of Responsibility Accounting is not an easy assignment. In this context explain the problems of Responsibility Accounting.

(10 Marks)

Q.6. Write short notes on any four: (4X 5= 20)

- a) Nature and scope of Activity Based Costing
- b) Uniform Cost Manual.
- c) Cost plus Contract
- d) Valuation of WIP under Weighted Average Method
- e) Integral Accounting

(20 Marks)



**GOA UNIVERSITY****B.Com Semester VI****Paper Title: Business Management Major VII - Supply Chain and Logistics  
Management****Paper Code: UCOD127****[Duration: 2 Hours]****[Total Marks: 80]**

- Instructions:
- i) All Questions are Compulsory; however Internal Choice is available
  - ii) Answer sub-questions in question 1 & 2 in not more than 100 words each.
  - iii) Answer questions from question 3 to 6 in not more than 400 words each.
  - iv) Figures to the right indicate maximum marks to the questions.

**Q1 Answer any FOUR of the following.****4x4=16**

- a) Concept of Logistics
- b) What is Integrated Logistics System?
- c) Write a short note on Logistics in India.
- d) Explain the concept of Value chain.
- e) Short note on managing the Supply chain.
- f) Reasons for Outsourcing (any four)

**Q.2 Answer any FOUR of the following.****4x4=16**

- a) Concept of Demand Management
- b) What is meant by Demand forecasting?
- c) Components of Customer service (any 2)
- d) Intranet and Extranet -meaning.
- e) Short note on the functions of Transportation.
- f) Types of Packaging.

**Q 3. a) What is Logistics Management? Explain the functions of Logistics Management.****12****OR****Q.3. b) Explain importance of Logistics Management.****12**



Q 4. a) What is meant by Supply chain? Explain the importance of Supply Chain Management.

12

OR

Q.4. b) Explain any three Process tools for Supply Chain Management.

12

Q 5. a) Explain the Qualitative and Quantitative techniques of Demand forecasting.

12

OR

Q.5. b) Describe any three methods of establishing a Customer service strategy.

12

Q 6. a) Explain the elements involved in Order Cycle.

12

OR

Q.6. b) What is meant by Warehousing? Describe its Primary handling activities.

12