



GOA UNIVERSITY  
TALEIGAO PLATEAU, GOA

PROGRAMME OF T.Y.B.COM. (CBCS) ORDINANCE OC-66  
SEMESTER VI REPEAT EXAMINATION OF  
OCTOBER / NOVEMBER 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, blue-tooth 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 27-10-2025	10.00 A.M. TO 12.00 NOON	(UCOC 112) HUMAN RESOURCE MANAGEMENT ✓
WEDNESDAY 29-10-2025	10.00 A.M. TO 12.00 NOON	(UCEC 104) INTERNATIONAL ECONOMICS ✓
FRIDAY 31-10-2025	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
MONDAY 03-11-2025	10.00 A.M. TO 12.00 NOON	(UCOD 121) ACCOUNTING: ACCOUNTING I ✓  (UCOD 122) COST ACCOUNTING: COST AND MANAGEMENT AUDIT ✓  (UCOD 123) BUSINESS MANAGEMENT: STRATEGIC MANAGEMENT ✓  (UCOD 124) BANKING & FINANCIAL SERVICES: LAW AND PRACTICE OF BANKING II



WEDNESDAY 05-11-2025	10.00 A.M. TO 12.00 NOON	(UCOD 125) ACCOUNTING: ACCOUNTING II  (UCOD 126) COST ACCOUNTING: ADVANCED COST ACCOUNTING - II  (UCOD 127) BUSINESS MANAGEMENT: SUPPLY CHAIN AND LOGISTICS MANAGEMENT  (UCOD 128) BANKING & FINANCIAL SERVICES: FINANCIAL SERVICES
FRIDAY 07-11-2025	10.00 A.M. TO 12.00 NOON	(UCOD 129) ACCOUNTING: CORPORATE ACCOUNTING AND TAX PLANNING  (UCOD 130) COST ACCOUNTING: ADVANCED MANAGEMENT ACCOUNTING  (UCOD 131) BUSINESS MANAGEMENT: BRAND MANAGEMENT  (UCOD 132) BANKING & FINANCIAL SERVICES: CREDIT & RISK MANAGEMENT IN BANKING

Date: 19 SEP 2025

Controller of Examinations





**GOA UNIVERSITY**

**T.Y.B.Com. (CBCS) (Semester VI)**

Subject Name: **Human Resource Management**

Paper Title: **Human Resource Management** Paper Code: **UCOC112**

Duration: **2:00** 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)

- Job Simplification
- Interview Method of Data Collection
- Importance of Human Resource Planning
- Taylor's Differential Piece Rate Plan
- Time Wage System
- Co-partnership

Q2. Write short notes on any **FOUR** of the following:

(4x4=16)

- i) Functions of Trade Unions
- ii) Objectives of Labour Welfare
- iii) Role of Trade Unions in Labour Welfare
- iv) Learning Organisation
- v) Creation of Innovation Culture
- vi) Managerial Roles

Q3. A) What is Business Process Outsourcing? Examine the need for Outsourcing.

(12)

**OR**

X) What is Recruitment? Explain the Sources of Recruitment.

(12)



Q4. A) Examine any four forms of Workers' Participation in Management. (12)

OR

X) What is Employee Empowerment? Explain the Forms of Employee Empowerment. (12)

Q5. A) What is Labour Turnover? Examine the causes of Labour Turnover. (12)

OR

X) Suggest measures for the healthy growth of Trade Unions in India. (12)

Q6. A) What is Innovation? Examine the need for Innovation. (12)

OR

X) What is Re-engineering? Explain the role of HR in Business Process Re-engineering. (12)





GOA UNIVERSITY

**T.Y.B.Com. (CBCS) Repeat (Semester VI)**

Paper Title: **International Economics**

Paper Code: **UCEC 104**

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.

---

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

**(4 x 4 = 16)**

1. Briefly explain Hecksher-Ohlin's Factor Endowment Theorem.
2. Explain any two concepts of Terms of Trade.
3. Briefly explain any two types of Balance of Payment Disequilibrium.
4. Distinguish between Fixed and Flexible exchange rate system.
5. Write a note on Devaluation as a corrective measure of Balance of Payments disequilibrium.
6. Comment on any two functions of foreign exchange market.

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

**(4 x 4 = 16)**

1. Distinguish between Foreign Direct Investment and Foreign Portfolio Investment.
2. Write a note on Mergers.
3. Explain the impact of Foreign Portfolio Investment on Exchange Rates.
4. Comment on the Objectives of World Trade Organisation.
5. Explain any two reasons for growth of Regional Economic Cooperation
6. Write a note on Trade Related Investment Measures (TRIMs).



**Q.3. A. Explain any six features of International Trade.**

**12 Mks.**

**OR**

**B. Discuss any six gains from International Trade.**

**12 Mks**

**Q.4. A. Discuss any four causes of Disequilibrium in the Balance of Payments.**

**12 Mks.**

**OR**

**B. Explain any six factors influencing foreign exchange rates.**

**12 Mks**

**Q. 5. A. Comment on : i) Licensing. ii) Wholly owned subsidiaries.**

**12 Mks.**

**OR**

**B. Explain the determinants of Foreign Portfolio Investments.**

**12 Mks**

**Q. 6. A. Write notes on: a) Principles of World Trade Organisation.**

**12 Mks.**

**b) Trade Related Intellectual Property Rights (TRIPs).**

**OR**

**B. Comment on: i) North American Free Trade Agreement (NAFTA).**

**12 Mks**

**ii) Association of South East Asian Nations (ASEAN).**



Q.2) The following is the statement of assets and liabilities of Netizen Ltd. as on 31<sup>st</sup> March 2024.

(20 Marks)

Liabilities	₹	Assets	₹
50,000 Equity share of ₹ 10 each	5,00,000	Machinery	2,40,000
Securities Premium	1,00,000	Furniture	1,00,000
General Reserve	2,39,400	Inventories	6,20,000
Profit & Loss a/c	1,57,600	Trade Receivable	2,06,000
Sundry Creditors	4,09,400	Cash in hand	3,400
Provision for Tax	1,97,000	Cash at bank	4,34,000
	<b>16,03,400</b>		<b>16,03,400</b>

The company transfers 20% of its profits (after tax) to General Reserve. Net profits before taxation of the last three years have been as follows:

Year ended 31<sup>st</sup> March 2022 ₹ 3,35,000

Year ended 31<sup>st</sup> March 2023 ₹ 3,66,000

Year ended 31<sup>st</sup> March 2024 ₹ 3,94,000

Rate of taxation is 50% and normal rate of dividend is 10%. Machinery is valued at ₹ 2,80,000 and Goodwill may be taken at ₹ 40,000.

Calculate the fair value of equity share.

Q.3) From the following balances and additional information of Zandu Ltd., you are required to prepare Statement of Profit and Loss Account for the year ended 31<sup>st</sup> March 2024. (20 Marks)

Particulars	Debit ₹	Credit ₹
Land	10,000	
Building	25,000	
Plant and Machinery	15,000	
Furniture and Fixtures	3,200	
Carriage Inwards	2,300	
Wages	21,400	
Salaries	4,600	
Bad debt provision 1 <sup>st</sup> April 2023		1,400
Sales		80,000
Sales Return	1,700	
Bank charges	100	
Coal, Gas and Water	700	
Rent and Rates	800	
Purchases	50,000	
Purchases Return		3,400
General expenses	1,900	
Sundry Debtors	42,800	
Stock on 1 <sup>st</sup> April 2023	25,000	
Fire Insurance	400	





## GOA UNIVERSITY

### T.Y.B.Com. (CBCS) Repeat (Semester VI)

Subject Name: **Accounting**

Paper Title: **Major V: Advanced Company Accounts**

Paper Code: **UCOD117**

Duration: **2:00 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) The following is the summary of assets and liabilities of Archana Industries Ltd. as at 31.3. 2024: **(20 Marks)**

Liabilities	₹	Assets	₹
2,000 Preference shares of ₹ 100 each	2,00,000	Freehold Property	2,00,000
4,000 Equity shares of ₹ 100 each	4,00,000	Plant & Machinery	3,00,000
6% Mortgage Debentures	1,00,000	Stock	50,000
Bank Overdraft	75,000	Trade receivable	40,000
Trade Payable	75,000	Profit & Loss A/c	2,45,000
		Goodwill	15,000
	<b>8,50,000</b>		<b>8,50,000</b>

The following scheme of Capital Reduction was approved by the Court of law:

- Preference shares to be reduced by ₹ 25 per share.
- Equity shares to be reduced to ₹ 37.50 per share.
- Debenture holders took over stock and debtors in full satisfaction of the amount due to them.
- Goodwill and Profit & Loss A/c are to be eliminated.
- Freehold properties to be depreciated by 50%
- The value of Plant and Machinery to be increased by ₹ 50,000.

Pass journal entries and prepare Capital Reduction A/c and Balance Sheet after reduction.



**Additional Information:**

- Depreciate Building at ₹ 1,250, Plant and Machinery ₹ 1,500, Furniture and Fixtures ₹ 320.
- Make a provision for bad and doubtful debt at 5%.
- Carry forward unexpired amount of Fire Insurance ₹ 120.
- Provide for outstanding liabilities: Wages ₹ 3,200, Salaries ₹ 500, Rates and Taxes ₹ 200.
- The value of closing stock as on 31<sup>st</sup> March 2024 was ₹ 30,000.

Q4) The following are the balances extracted from the final Balance Sheet of Tata Ltd. as on 31<sup>st</sup> March 2024. **(20 Marks)**

Liabilities	₹	Assets	₹
Equity Share Capital	5,00,000	Land and Building	3,50,000
Reserves	1,70,000	Plant	2,00,000
Secured loan	2,00,000	Furniture	50,000
Short Term loans	1,00,000	Stock	1,50,000
Creditors	50,000	Debtors 1,45,000	
		Less RDD 20,000	1,25,000
		Bills Receivable	75,000
		Bank balances	50,000

The company's profits before taxation are as follows:

2019-20	₹ 1,80,000	2020-21	₹ 1,90,000	2021-22	₹ 2,20,000
2022-23	₹ 2,40,000	2023-24	₹ 2,80,000		

The companies engaged in similar business normally earn 15% p.a. The rate of income tax may be taken at 50%

Find out the value of Goodwill based on:

- 5 years purchase of super profit.
- Capitalization of Future Maintainable Profit
- Capitalization of Super profit.

Q.5.) Rathor Ltd. is absorbed by Sardar Ltd. The following is the Balance Sheet of Rathor Ltd. as on 31.3.2024. **(20 Marks)**

Liabilities	₹	Assets	₹
Share Capital:		Goodwill	40,000
2,000 Equity shares of ₹ 100 each fully paid	2,00,000	Buildings	1,30,000
1,000 Preference Shares of ₹ 100 each fully paid	1,00,000	Machinery	80,000
General Reserve	50,000	Stock	60,000
8% Debentures	20,000	Sundry Debtors	30,000
Sundry Creditors	10,000	Bills Receivable	35,000
		Cash	5,000
	<b>3,80,000</b>		<b>3,80,000</b>



Sardar Ltd has agreed:

1. To issue six preference shares of ₹ 100 each in Sardar Ltd for every eight preference shares in Rathor Ltd.
2. To issue to the debenture holders in Rathor Ltd. Mortgage Debentures at ₹ 96 in lieu of 8% debentures in Rathor Ltd which are to be redeemed at a premium of 20%.
3. To pay ₹ 25 per share in cash and to issue five equity shares of ₹ 100 each in exchange for every four equity held in Rathor Ltd.
4. To take over the sundry creditors.

You are required to

- i) Prepare in the books of Rathor Ltd.
  - a. Realization A/c
  - b. Sardar Ltd A/c
  - c. Equity shareholders A/c and
- ii) Pass the opening entries in the books of Sardar Ltd.

Q. 6) On 1<sup>st</sup> July 2024 the summary of assets and liabilities of Amrit Ltd was as under:

(20 Marks)

Liabilities	₹	Assets	₹
3,000 6% Cumulative Preference shares of ₹ 25 each fully paid	75,000	Goodwill	1,00,000
8,000 Equity shares of ₹ 50 each fully paid	4,00,000	Sundry assets	2,50,000
6% Debentures	50,000	Cash	10,000
Trade Payable	25,000	Profit and Loss A/c	1,90,000
	5,50,000		5,50,000

Preference dividend were in arrears for two years.

A scheme of external reconstruction was agreed upon as under:

1. A new company to be formed called Amrit New Ltd. with an authorized capital of ₹ 5,00,000 all in equity shares of ₹ 100 each.
2. One equity share of ₹ 100 each fully paid in the new company to be issued in exchange of 4 preference shares in the old company.
3. One equity share of ₹ 100 each fully paid in the new company to be exchanged for 5 equity shares in the old company.
4. Arrears of preference dividend to be cancelled.
5. Debenture holders to receive 500 equity shares in the new company as fully paid.
6. Trade payable to be taken over by the new company and immediately paid off.
7. The new company to issue remaining equity shares for public subscription.
8. The new company to take over old company's assets, subject to revaluation of sundry assets at ₹ 3,00,000.

Prepare necessary ledger accounts in the books of Liquidating Company Amrit Ltd.





**GOA UNIVERSITY**

**T.Y.B.Com. (CBCS) Repeat (Semester VI)**

Subject name: **Cost Accounting**

Paper Title: **Advanced Cost Accounting-I**

Paper Code: **UCOD118**

Duration: **2:00 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 The information given below has been taken from the cost records of a factory in respect of *Job No. 101* and *Job No. 202*.

(20)

	<i>Job No. 101</i>	<i>Job No.202</i>
Direct Materials	Rs. 1,500	Rs.3,600
Direct Wages	Department A: 40 hours @Rs. 150 per hour.	Department A: 20 hours @Rs. 100 per hour.
	Department B: 60 hours @ Rs. 120 per hour	Department B: 50 hours @ Rs. 80 per hour
Factory Overheads	Rs. 80 per labour hour	Rs. 60 per labour hour
Administration overheads	50% of factory cost	50% of factory cost
Profit	25% on Selling Price	20% on Selling Price

Prepare Job Cost Sheet for Job No. 101 and Job No. 202

Q.2 Mr. Virat is an owner of a bus. He provides you with the following information for the year ended 31<sup>st</sup> March 2025:

(20)

Cost of the bus	Rs. 20,00,000
Road license fees	Rs. 50,000 p.a.
Salary of a Supervisor	Rs. 30,000 per month
Garage Rent	Rs. 65,000 p.a.
Annual Insurance	Rs. 20,000
Drivers wages	Rs. 100 per hour
Fuel Cost	Rs. 80 per litre



Cost of Tyres	Rs.5 per km
Maintenance expenses	Rs. 2,000 per month
Annual kms	30,000
Kms run per litre	6
Annual Depreciation	15% of cost of bus.

The bus covers 20 kms per hour.

- Prepare: 1. Operating Cost sheet for the year 2024-25  
2. Find out the cost per running km.

- Q.3 The following is the summarized Financial Profit and Loss A/c of Time and Tech Ltd. (20)

Profit and Loss A/c (For the year ended 31st March 2025)

Particulars	Rs.	Particulars	Rs.
To Materials	75,500	By Sales (6,000 units)	3,00,000
To Wages	60,000	By Dividend received	1,800
To Factory Expenses	32,000	By Commission	1,500
To Administration expenses	40,000		
To Selling expenses	55,000		
To Preliminary expenses	1,000		
To Loss on sale of asset	4,000		
To Net Profit	35,800		
	3,03,300		3,03,300

The company's cost records showed the following details:

1. There was no opening and closing stock
  2. Factory expenses are absorbed at 50% of wages.
  3. Administration expenses is Rs. 43,000
  4. Selling expenses are Rs. 10 per unit sold
- Prepare a Costing Profit and loss account and reconcile the same with financial profit.

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

Particulars	Component A
Monthly Demand for the components	2,000 units
Setting up cost per batch	Rs.120
Manufacturing cost per unit	Rs.360
Carrying cost per unit	10% p.a.

Determine:

- i) Economic Batch Quantity
- ii) Optimum number of batches required in a year
- iii) Find the interval between two consecutive batches assuming 360 days in a year.

- B) Explain the nature of batch costing, and which industries commonly use it? (10)



Q.5 A) Explain the distinction between cost control and cost reduction with examples. (10)

B) Explain the essentials elements of cost control scheme. (10)

Q.6 Answer the following (4x5=20)

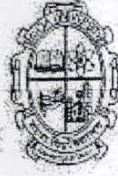
a) Write a short note on Job costing

b) Explain in brief Hotel costing.

c) State the reasons for disagreement of costing and financial profits.

d) What are the areas of Cost reduction?





**GOA UNIVERSITY**

**T.Y.B.Com. (CBCS) (Semester VI)**

**Business Management Major VII**

**Paper Title: Supply Chain & 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) Evolution of Logistics concept.
- b) Functions of Logistics Management-any two
- c) Concept of Integrated Logistics System.
- d) Short note on managing the Supply Chain
- e) Functions or contributions of Supply Chain Management (any 2)
- f) What is meant by Value chain?

**Q.2 Answer any FOUR of the following.**

**4x4=16**

- a) Quantitative techniques of Demand Forecasting (any 2)
- b) Customer reactions to stock outs- meaning.
- c) Explain ABC analysis/Pareto's law, as a method of establishing customer service strategy.
- d) Short note on E-commerce
- e) Primary handling activities of Warehousing. (any 2)
- f) What is meant by Data Management and Imaging?

**Q.3. a) Explain importance of Logistics Management.**

**12**

**OR**

**Q.3. b) Describe the scenario of Logistics in India.**

**12**

**Q.4. a) What is meant by Supply Chain? Explain two process tools for Supply Chain Management.**

**12**

**OR**

**Q.4. b) Explain the reasons for Outsourcing in Supply Chain Management.**

**12**



Q.5. a) Explain the components of Customer service.

12

OR

Q.5. b). Explain various types of Demand forecasts.

12

Q.6. a) Describe the elements of Order Cycle.

12

OR

Q.6. b) What is Packaging? Explain types of Packaging.

12





GOA UNIVERSITY

T.Y.B.Com (CBCS) Semester VI

Paper Title: Accounting Major VI – Accounting I

Paper Code: UCOD121

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 marks allotted to the question/sub-question

Q1 Sharp Electronics Co. is a company that offers products on hire purchase basis. 20  
They sold a 3D Printer to Classic Printers on 1.1.2022 for a cash price of ₹ 3,00,000. The terms of the agreement was that Classic Printers had to pay 20% of the cash price at the time of delivery and the balance in three equal annual instalment of ₹ 80,000 each starting from 31<sup>st</sup> December 2022 with interest at 12% p.a. Classic Printers close their books annually on December 31 and provide depreciation at 20% per annum on diminishing balances each year.

Prepare: 3D Printer Account, Sharp Electronics Co. Account, Interest Account and Depreciation Account to record the above transactions in the books of Classic Printers Ltd. till the instalments are paid off.

Q2 Morocco Ltd. gave the lease of a mine to Crust Mining Co. Ltd. for a period of 20 20  
years commencing from 1.4.2021 on the following terms and conditions:  
a. A royalty of ₹ 0.50 per metric ton to be paid, subject to a minimum rent of ₹ 12,000 p.a.  
b. Each year's excess of minimum rent over the actual royalty (shortworking) can be recovered during the subsequent two years.  
c. In the event of a strike and the minimum rent not being reached, the minimum rent is to be reduced by 1/3<sup>rd</sup> of minimum rent given in (a) above.

The following details are available from the accounting records

Year ended	31.3.2022	31.3.2023	31.3.2024	31.3.2025
Output (Metric tons)	12,000	16,000	32,000	20,000

There was a Strike for 3 months in 2024-25



Prepare in the books of Crust Mining Co. Ltd., Royalties Payable Account, Shortworkings Account and Morocco Ltd. Account for four financial years commencing from 1 April 2021.

**Q3** 'The Emporium' a departmental store has two main departments namely 'Home' and 'Electronics'. On 31.03.2025, the balances in the books of the department were as follows: **20**

Particulars	Debit ₹		Credit ₹
<b>Purchases – Home</b>	40,000	<b>Capital</b>	1,42,000
Electronics	20,000	<b>Sales- Home</b>	1,18,000
<b>Stock (1.4.2024) Home</b>	4,640	Electronics	59,000
Electronics	4,272	<b>Creditors</b>	10,638
<b>Salaries – Home</b>	41,120		
Electronics	30,880		
<b>Advertising</b>	1,230		
<b>Discount Allowed</b>	1,200		
<b>Drawings</b>	6,000		
<b>Buildings at cost</b>	86,000		
<b>Furniture at WDV – Home</b>	36,000		
Electronics	14,000		
<b>Bank</b>	11,200		
<b>Rent &amp; Rates</b>	3,160		
<b>Labour welfare charges</b>	1,750		
<b>Debtors</b>	20,400		
<b>Lighting</b>	1,760		
<b>Insurance of stock</b>	1,880		
<b>General Adm. Exp</b>	4,146		
	<b>3,29,638</b>		<b>3,29,638</b>

Additional Information:

1. Outstanding expenses as on 31.03.2025 include: Salaries – Home ₹ 500; Electronics. ₹ 340 and Lighting ₹ 40
2. Prepaid expenses include: general administrative expenses ₹ 66 and rent & rates ₹ 160
3. Stocks at 31.03.25 were: Home ₹ 5,600; Electronics ₹ 4,900
4. Depreciation is to be charged on furniture at 10% on W.D.V
5. The general administrative expenses are allocate in the ratio of 2:1 respectively among both the departments..
6. The managers of the Home and Electronins departments are to be paid a commission of 5% of the net profits (prior to the commission payment) of the respective departments.



7. In apportioning the various expenses between the two departments due regard is to be given to the following information:

Dept.	No. of Employees	Average stock levels Rs.	Floor area Sq. ft
Home	18	2,500	4,000
Electronics	12	2,200	2,000

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

- Q4 A company with its head office at Mysore has its branches at Goa and Hyderabad to whom goods are invoiced at cost plus 25%. Following information is available of the transactions at Goa Branch for the year ended 31/3/2025: **20**

**Balances as on 1/4/2024:**

Stock at invoice price ₹ 80,000; Debtors ₹ 24,000; Petty Cash ₹ 300

Transactions during the year 2024-25:

	₹		₹
Goods sent to branch at invoice price	8,40,000	Goods returned to head office at invoice price	30,000
Cash sales	2,10,000	Goods transferred to Hyderabad Branch (invoice price)	24,000
Credit Sales	3,80,000	Cash sent to branch for petty expenses	64,000
Goods pilfered (Invoice price)	6,000	Bad debts	800
Goods returned by debtors	1,000	Insurance charges paid by Head office	400

**Balances as on 31/3/25:** Debtors ₹ 22,000; Petty Cash ₹ 500

Prepare in the books of the head office: (1) Branch Stock Account (2) Branch Debtors Account (3) Branch Adjustment Account (4) Branch Profit & Loss Account

- 5A On 1.1.2022, the Black Colliery Co. Ltd. purchased a Mini Van on the Instalment Payment System from Burn & Co. Ltd. The cash price of the van was ₹ 7,45,000 and ₹ 2,00,000 was to be paid on signing of the agreement and the balance in three instalments of ₹ 2,00,000 each at the end of each year. Interest is charged at 5% p.a. by Burn & Co. Ltd. The company decided to write off 10% annually on the Diminishing balance of the cash value. **10**

Prepare in the books of Black Colliery Co. Ltd. Interest Suspense Account and



Interest Account for the year ending 31 December 2022, 2023 and 2024.  
Calculations to be made to the nearest rupee.

- 5B Orange Ltd., Mysore opened a branch at Ratnagiri on 1.4.2024. The goods are 10  
invoiced to the branch at cost. All the cash collected by the branch is banked on the  
same day to the credit of the head office and all expenses are paid by the head  
office.

The total sales made during the year amounted to ₹ 1,05,000 including cash sales.  
Discount allowed to customers was ₹ 3,000 and goods returned by customers was  
₹ 5,000 during the year.

The following information is available in respect of the branch for the year  
2024-25:

Particulars	₹
Goods sent to branch	47,500
Cash sales at branch	35,000
Salaries of staff paid by head office	7,500
Rent paid by head office	3,000
Office expenses paid by head office	4,500
Cash remittance to branch for Petty Cash	4,000
Petty cash expenses incurred by branch	6,500
Goods returned to head office	4,500
Petty cash at branch (31.3.25)	500
Debtors at branch (31.3.25)	5,000
Stock at branch (31.3.25)	14,500

Prepare Branch Account for the year ending 31<sup>st</sup> March, 2025 in the books of the  
head office.

Q6 Answer the following (Any Four)

20

- Explain the objectives of maintaining branch accounts
- Explain the term 'Repossession' under Hire Purchase System
- Write a short note on Sub-Lease.
- Explain the features of Instalment Payment System.
- Explain the benefits of maintaining departmental accounts
- Explain the distinguishing features between Branch Accounts and Departmental Accounts.





**GOA UNIVERSITY**

**T.Y.B.Com. (CBCS) (Semester VI)**

**Paper Title: COST ACCOUNTING MAJOR VI  
COST AND MANAGEMENT AUDIT**

**Paper Code : UCOD122**

**Duration: 2 Hours**

**Total Marks: 80**

**Instructions:** i) All Questions are Compulsory.

ii) Answer sub questions in Q. No.1 and Q. No.2 in not more than 100 words

Each and Q. No.3 to Q. No.6 in not more than 400 words each.

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

---

**Q 1 Write short notes on any FOUR from the below given questions. (4 X 4=16)**

- a) VFM Audit
- b) Advantage of cost audit to the investors
- c) Social Audit
- d) Audit working papers
- e) Status of cost auditor as a servant of the client company
- f) Legal responsibilities of the cost auditor

**Q 2 Write short notes on any FOUR from the below given questions. (4 X 4=16)**

- a) Qualified cost audit report
- b) Internal audit
- c) Appointment of cost auditor
- d) Operational audit
- e) Internal control
- f) Remuneration of the cost auditor

**Q 3 a) What is cost audit? What are the objectives of cost audit? (12)**

**OR**

**b) Differentiate between cost audit and financial audit. (12)**

**Q 4 a) What are the rights and duties of the cost auditor? (12)**

**OR**

**b) What are the liabilities of the cost auditor? (12)**



Q 5 a) Enumerate the various contents of a cost audit report. (12)

OR

b) How does the cost auditor familiarize with the client company? (12)

Q 6 a) What do you mean by performance audit? (04)

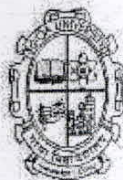
b) Who are the end users of cost audit report? (08)

OR

Q 6 x) Explain the nature of cost audit? (04)

y) What do you mean by cost accounting record rules? How do they apply CARR to accounting for wages and material cost? (08)





**GOA UNIVERSITY**

**T.Y.B.Com. (CBCS) Semester VI**

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

**Paper code: UCOD123**

**Duration: 2 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) 'SBU level' business strategy
- (ii) 'Corporate level' business strategy
- (iii) Operational management
- (iv) Elements of an organisation's 'Mission'
- (v) 'Objectives' of an organisation
- (vi) The 'Economic environment' of a business

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

16

- (i) 'Bargaining power of suppliers', in Porter's five-force analysis
- (ii) 'Kenichi Ohmae's routes' to strategic advantage
- (iii) GE's Nine-cell Matrix
- (iv) Six Sigma
- (v) What is meant by 'Strategic control'
- (vi) Steps in strategy evaluation

Q3) (i) Explain the concept of 'Strategic Management'. Describe the strategic management process.

**OR**

- (ii) Highlight the advantages and limitations of strategic management.

12

Q4) (i) Describe the 'Mission statement' of an organisation and elaborate on its characteristics.

12

**OR**

- (ii) Describe the factors affecting the internal business environment.

12

Q5) (i) Elaborate on the 'SWOC analysis' of an organisation.

12

**OR**

- (ii) Describe the process of conducting 'Value Chain analysis' for a business.

12

Q6) (i) Describe the various approaches to strategy implementation.

12

**OR**

- (ii) Elaborate on the 'Balanced scorecard' and its perspectives.

12





**GOA UNIVERSITY**

**T.Y.B.Com. (CBCS) (Semester VI)**

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

**Paper Code: UCOD126**

**Advanced Cost Accounting II**

**Duration: 2 Hours**

**Total Marks: 80 Marks**

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*

**Q. 1** Kālu Kingdom Ltd. produces product 'S' which passes through two processes. The output of process X is transferred to process Y at 25% profit on transfer prices and the output of process Y is transferred to finished stock at a profit of 20% on transfer price. The following information are available in respect of the year ending 31-3-2025:

Particulars	X (RS.)	Y (RS.)	Finished stock (RS.)
Opening stock	75,000	82,500	1,50,000
Direct Material	1,35,000	1,42,500	
Direct wages	75,000	90,000	
Factory overhead	69,000	30,450	
Closing stock	30,000	37,350	85,000
Inter-process profit included in opening stock	Nil	15,000	60,000

Stock in processes is valued at prime cost of the process. Finished stock is valued at a price at which it is received from process Y. Sales of the finished stock during the period was Rs. 11, 50,000.

Prepare Process X Account, Process Y Account and Finished Stock Account showing the profit element at each stage. **(20 Marks)**

**Q. 2** M/s Deelip Construction Company Ltd. Commenced a contract on 1<sup>st</sup> April 2022. The total contract price was Rs. 35, 00,000 and it is likely to be completed on 31<sup>st</sup> December 2023. The actual expenditure up to 31<sup>st</sup> March 2023 and estimated expenditure up to 31<sup>st</sup> December 2023 are given below:



Particulars	Actual Expenditure up to 31-3-2023 Rs.	Estimated expenditure from 1-4-2024 to 31- 12-2023 Rs.
Material issued	9,60,000	6,29,000
Direct Labour paid	4,40,000	3,20,000
Plant purchased for contract	3,00,000	-
Chargeable Expenses paid	1,20,000	1,30,000
Sub-contract charges	20,000	30,000
Plant returned to store (Original cost)	1,00,000 (31-3-2023)	2,00,000 (31-12-2023)
Material at site	40,000	-
Architect Fees	30,000	60,000
Insurance charges	10,000	8,000
Work certified	20,00,000	35,00,000
Work uncertified	50,000	-
Cash Received	16,00,000	19,00,000

The Plant is subject to depreciation @ 20% p.a. on original cost. It was decided that profit to be taken to profit and loss account that portion of the estimated profit to be realized on completion of the contract on cash basis which the certified value of work as on 31-3-2023 bore to the total contract price.

You are required to prepare Contract Account in the books of Deelip Construction company for the year ending 31<sup>st</sup> March 2023 and show your calculation of the estimated profit and calculation of the profit to be credited to the profit and loss account for the year ended 31<sup>st</sup> March 2024.

**(20 Marks)**

**Q. 3** Dananjay Mane co. Ltd. Operates separate cost accounting and financial accounting system. The following is the list of opening balances as on 1<sup>st</sup> January 2025 in the cost ledger:

Particulars	Debit (Rs.)	Credit (Rs.)
Store Ledger Control Account	1,20,000	
Work in Progress Control Account	30,000	
Finished Stock Control account	50,000	
General Ledger Adjustment Account		2,00,000
Total	2,00,000	2,00,000

The transactions for the month of January 2025 were as follows:

Particulars	Rs.
1 Purchase of raw material on credit	2,00,000
2 Raw Material issued to production	2,40,000
3 Material return from work place to store	40,000
4 Issue of material for repairs and maintenance	10,000
Deficiency in stock taking	10,000



6	Factory overhead incurred	1,00,000
7	Direct wages applied production	2,00,000
8	Factory overhead charged to production	1,00,000
9	Finished goods as on 31 <sup>st</sup> January 2025	30,000
10	Cost of goods sold	5,00,000
11	Sales	6,00,000
12	Material transferred between batches	20,000

Prepare the following ledger accounts under non-integrated accounting system:

(20 Marks)

- General Ledger Adjustment Account
- Work in progress control Account
- Store Ledger control Account
- Finished goods Control Account
- Factory overheads Control Account.
- Cost of sale a/c

Q. 4 (A) The following detail are extracted from the books of Reputed Co Ltd.

1	Opening Work in Progress : 4000 units at a cost of Rs. 48,000 Degree of Completion: Material -100%, Labour – 60% and Overheads – 60%
2	Fresh Units introduced : 16000 units
3	Normal loss in process : Nil
4	Finished output transfer to next process :16,000 units
5	Closing work in Progress : 4000 units Degree of completion: Material – 100% Labour and Overhead – 50%
6	Cost incurred on process were: Direct Material- Rs. 4,00,000, Labour – Rs. 1,56,000 and Overheads- Rs. 78,000
7	There is no abnormal loss or gain
	Company uses FIFO method.

Prepare:

(10 Marks)

- Statement of Equivalent Production
- Statement of Cost
- Statement of Evaluation

**Q.4 (B)** Uniform Costing is a system tries to bring uniformity in application of common principles and procedures of costing by all firms in the industry. In this context list out the areas of uniformity.

(10 Marks)



**Q.5 (A)** Mamu Ltd. Do not keep separate books for cost accounts and financial accounts. It operates an integral accounting system. The following transaction are extracted from the books of the company. You are required to pass the journal entries for the following transactions: **(10 Marks)**

Particulars	Amount (Rs.)
Raw material purchased on credit)	3,00,000
Material issued to production	2,25,000
Wages paid (30% indirect)	1,80,000
Wages charged to production	1,50,000
Factory overheads incurred	1,26,000
Factory overheads charged to production	1,38,000
Selling and distribution overheads paid	30,000
Finished products at cost	3,00,000
Sales	4,50,000
Paid to creditors	1,08,000

(B) The success of Responsibility Accounting is largely decided by creation of responsibility centers in an organization. With reference to this context explain the various responsibility centers. **(10 Marks)**

**Q.6** Write Short Notes on **any four**:

**(4x5=20 Marks)**

- Difference between Traditional Costing and Activity Based Costing
- Equivalent production
- Essentials for Interfirm Comparison
- Steps in determining profit on Incomplete Contract
- Principles of Integrated Accounting System