

REENA MEHTA COLLEGE OF COMMERCE & MANAGEMENT STUDIES

Program: TYBCOM

Semester: VI

Course : Economics

Date:08/02/2018

Duration: 40:00 Min.

Max. Marks: 20

Q1. Choose the correct answer.

(2.5)

1. In balance of payment account, all goods exported and imported are recorded in
 - A. Capital Account
 - B. Merchandise Account
 - C. Invisible Account
 - D. None of these
2. Reducing public expenditure to correct BOP disequilibrium is a _____ measure
 - A. Monetary
 - B. Fiscal
 - C. Special
 - D. None of these
3. When total exports are more than total imports then current account of balance of payment is in
 - A. Deficit
 - B. Balance
 - C. Surplus
 - D. Both deficit and surplus
4. TRIMs deals with
 - A. Foreign investment
 - B. Foreign Aid
 - C. Services
 - D. Goods
5. The WTO agreements cover
 - A. TRIPs
 - B. TRIMs
 - C. GATs
 - D. All of these

Q2. State whether the following statements are True or False

(2.5)

1. The purpose of WTO is to remove restrictions in international trade.
2. India is a founder member of WTO.
3. Tariffs promote trade.
4. Balance of trade always balances.
5. Depreciation of a currency make the imports cheaper.

Q3. Explain :

(5)

1. Balance of payment
2. WTO
3. Tariff
4. Current Account
5. TRIPs

Q4. Answer in brief (any two)

(10)

1. Explain TRIMs and GATs under WTO
2. Explain India's BOP position since 1991
3. Outline the measures to correct Balance of Payment disequilibrium.



**REENA MEHTA COLLEGE OF COMMERCE &
MANAGEMENT STUDIES**

**CLASS: T.Y.B.COM
Total Marks:20**

SUB : Export Marketing

**DATE :- /02 /2018
SEM- VI**

Q. 1) FILL IN THE BLANKS

5 Marks

- 1)Promotes the Export of Marine Product
(APEDA, MPEDA, CB)
- 2).....Promotes the Export of Agriculture Products.
(APEDA, MPEDA, CB)
- 3)There are aboutEPC in INDIA
(18, 28,38)
- 4)Full Form of SEZ is.....
(Special Economic Zone, Special Economic Zoan, Special Economic Zonal)
- 5).....is Form required for central excise clearance.
(GR, Application, ARE-1)

Q. 2) Answer in One Sentence

5 Marks

- 1) What is Mean by Export ?
- 2) What is Mean by Commodity Board ?
- 3) What is Mean by MPEDA
- 4) What is Full Form of APEDA
- 5) What is mean by Export Promotion Council ?

Q.2) Answer the following questions Any Two out of Three

10 Marks

- 1)What is Export Marketing ? Explain its Types.
- 2)What is SEZ ? What are the Features of SEZ.
- 3)What is Chamber of Commerce ? What is Activities of Chamber of Commerce ?

REENA MEHTA COLLEGE OF COMMERCE & MANAGEMENT STUDIES

Program: TYBCOM

Semester: VI

Course : Human Resource Management

Date:05/02/2018

Duration: 40:00 Min.

Max. Marks: 20

Q-1-A) Match the Following.

(2.5)

GROUP A	GROUP B
a) Human Resource Planning	1. Interpretation of Problems
b) Promotion	2. Employee Advancement
c) Personality Test	3. Manpower Requirement
d) Projective Test	4. Upward Movement of Employees
e) Career Development	5. Physical, Mental and Social Qualities

Q-1-B) State whether the following statement is true or false.

(2.5)

- a) Human Resource Planning is a continuous process.
- b) Job analysis results in effective selection of employees.
- c) Job satisfaction results in lower productivity of employees.
- d) Job specification gives details with reference to duties and responsibilities.
- e) Internal sources of recruitment adversely affect the loyalty of existing employees.

Q-2) Answer in one sentence.

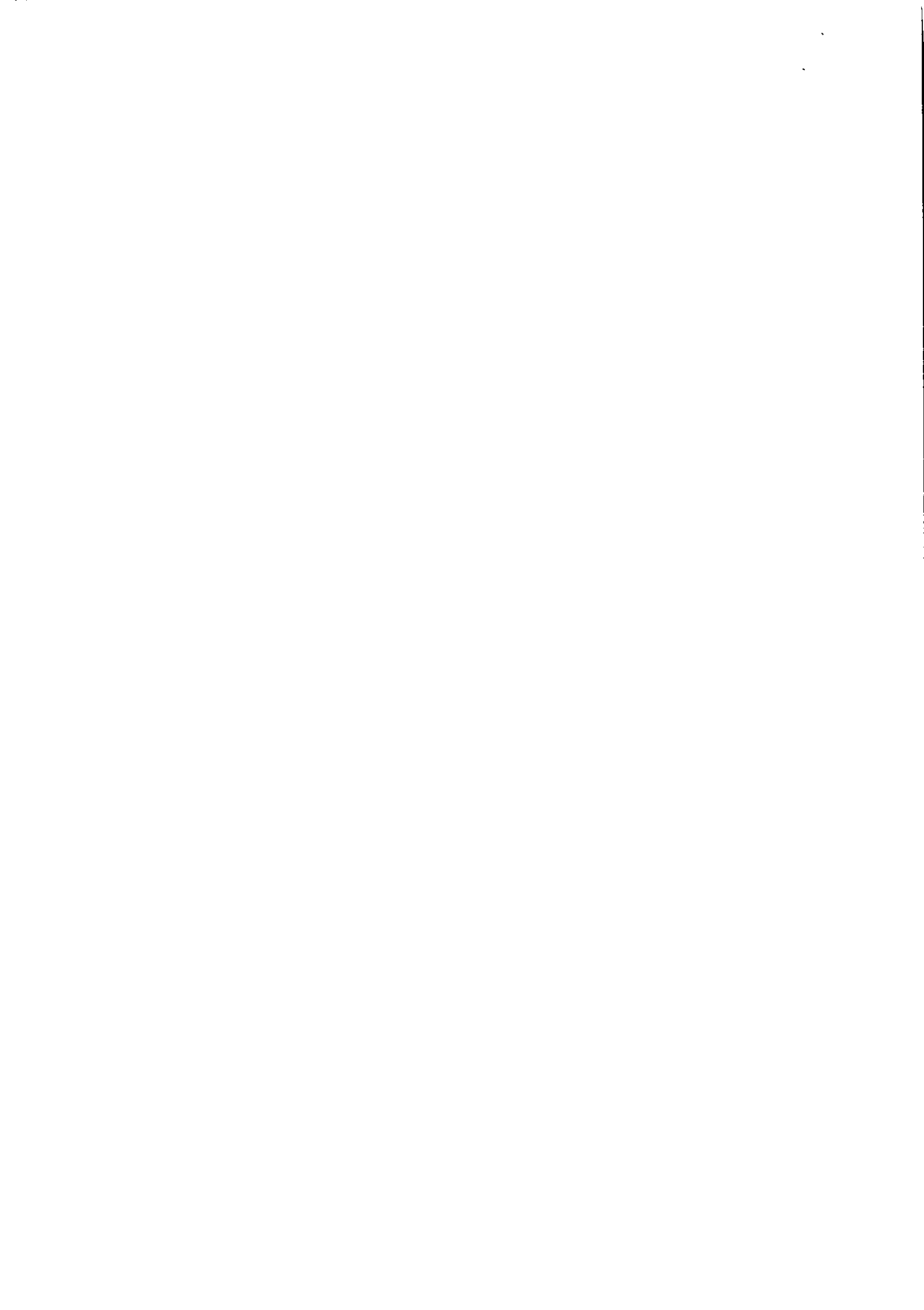
(5)

- a) Human Resource Management
- b) Performance Appraisal
- c) Job Description
- d) Career Development
- e) HRIS

Q-3) Answer in brief. (ANY TWO)

(10)

- a) Explain the functions of Human Resource Management.
- b) Explain the types of interview.
- c) Explain the steps in Human Resource Planning process.



CLASS:-T.Y.B.COM

SUB: INDIRECT TAX

SEM:-VI

DATE: / 02/ 2018

MARKS: 20

Q.1) choose the correct option and Rewrite the statement. (5 Marks)

- 1) Schedule D goods include
 - a) Declared goods
 - b) Gold, Silver, Precious Stones
 - c) Petroleum Products
- 2) VAT at 12.5% is under
 - a) Schedule B
 - b) Schedule D
 - c) Schedule E
- 3) 'Goods' are defined under MVAT Act, 2002 include
 - a) Immovable Property
 - b) Actionable claims
 - c) Growing Crops
- 4) The Rate of VAT depends upon
 - a) The goods
 - b) The Person
 - c) The Turnover
- 5) Gross Sales turnover for the purpose of Registration by an Importer should exceed Rs. _____.
 - a) 10,000
 - b) 1,00,000
 - c) 10,00,000

Q.2(a) Prashant Traders commenced their Business from 1st June 2016 from the following particulars of their purchase and sales transactions you are required to find out the date from which they will be liable for registration as per the provisions of Maharashtra Value Added Tax Act, 2002. Give Reasons for your answer. **(7 Marks)**

Date	Purchase of Goods			Sale of Goods	
	Out of State	Within State	Within State	Within State	Within State
	Taxable Rs.	Taxable Rs.	Tax Free Rs.	Taxable Rs.	Tax Free Rs.
1st June 2016	8,000	1,000	20,000	2,000	20,000
5th June 2016	1,000	3,000	30,000	4,000	42,000
10th June 2016	2,000	4,000	40,000	8,000	25,000
15th June 2016	5,000	2,500	50,000	3,000	30,000
22nd June 2016	4,000	1,000	60,000	4,000	45,000

Q.2 (b) Explain with reasons whether the following Transactions are 'Goods' or not as per the provisions of Maharashtra Value Added Tax Act, 2002 **(8 Marks)**

- 1) Agricultural Land
- 2) Trade Mark
- 3) Equity Shares of Tata Capital
- 4) Newspapers

*****ALL THE BEST *****



CLASS: T.Y.B.COM

SUB: Auditing

**SEM- VI
Marks: - 20**

DATE :- / /

Q. 1) FILL IN THE BLANKS

5 Marks

- 1) The main objective of Audit is.....
- 2) Salary paid to Ranjita Rs. 5000 is debited to her account. It is an Error of.....
- 3) After examination of record the auditor has to communicate his judgment to.....
- 4) A Sale of Rs 100000 to Deepali was entered as sale to Rupali. This is an Example of.....
- 5) Window Dressing Fraud done by.....

Q. 2) Answer in one sentence

5 Marks

- 1) What is Mean by Audit ?
- 2) What is mean by Window Dressing ?
- 3) What is mean by Errors ?
- 4) What is Mean by Fraud ?
- 5) What is Mean by Vouching ?

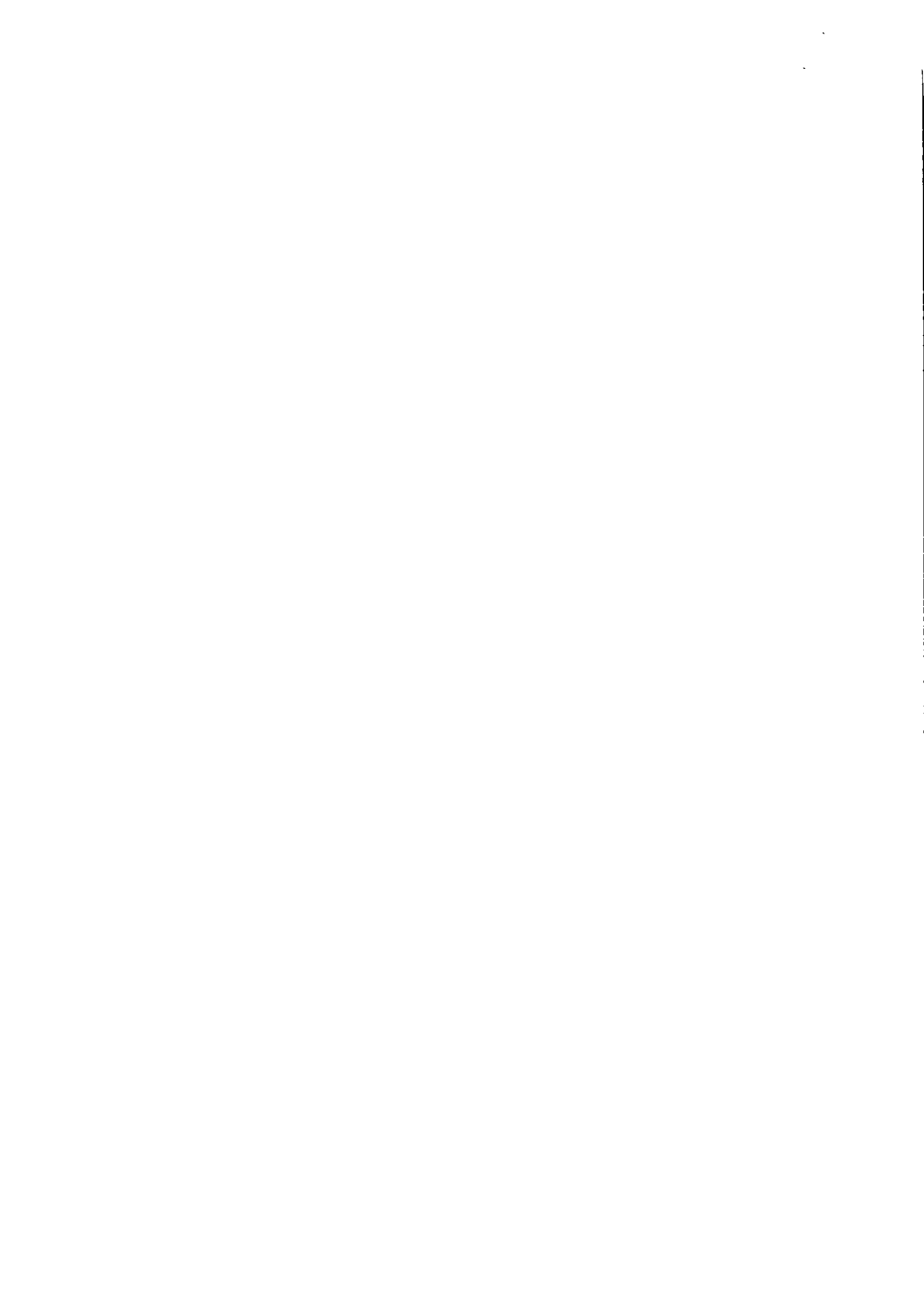
Q.2) Answer the following questions

10Marks

- 1) What is Meaning of Vouching ? and How you will Vouch expenses of Telephone Bill ?

OR

- 1) What is Meaning of Errors ? and Explain The Types of Errors.



REKHA METHA COLLEGE OF COMMERCE & MANAGEMENT STUDIES
INTERNAL EXAMINATION 2017-2018
SEMESTER: VI

MARKS: 20
TIME: 60 MIN

SUBJECT: 018

Fill in the blanks
 (5)

1. Contract costing is a variant of....(Job / costing)
2. Cost of material lost or destroyed is....to tract Account. (Debited / Credited)
3. The sale value of scrap is always....Thanf production.(More / Less)
4.has no sale value. (Waste / Scrap)
5. The sale value of scrap is credited to the.....Account. (Process / Costing)

Q.2
 (8)

- Y Ltd. Manufacture a Chical prod through three process. Tcost recor following particulars fce year enr Input to 1 process 20,0units @ R

Particulars	Process I
Material	48,6245/-
Labour	32,80/-
Expensess	2,51/-
Normal loss	20%



Scrap value	1	2	3
Actual output (units)	18000	16000	15000

Prepair process account.

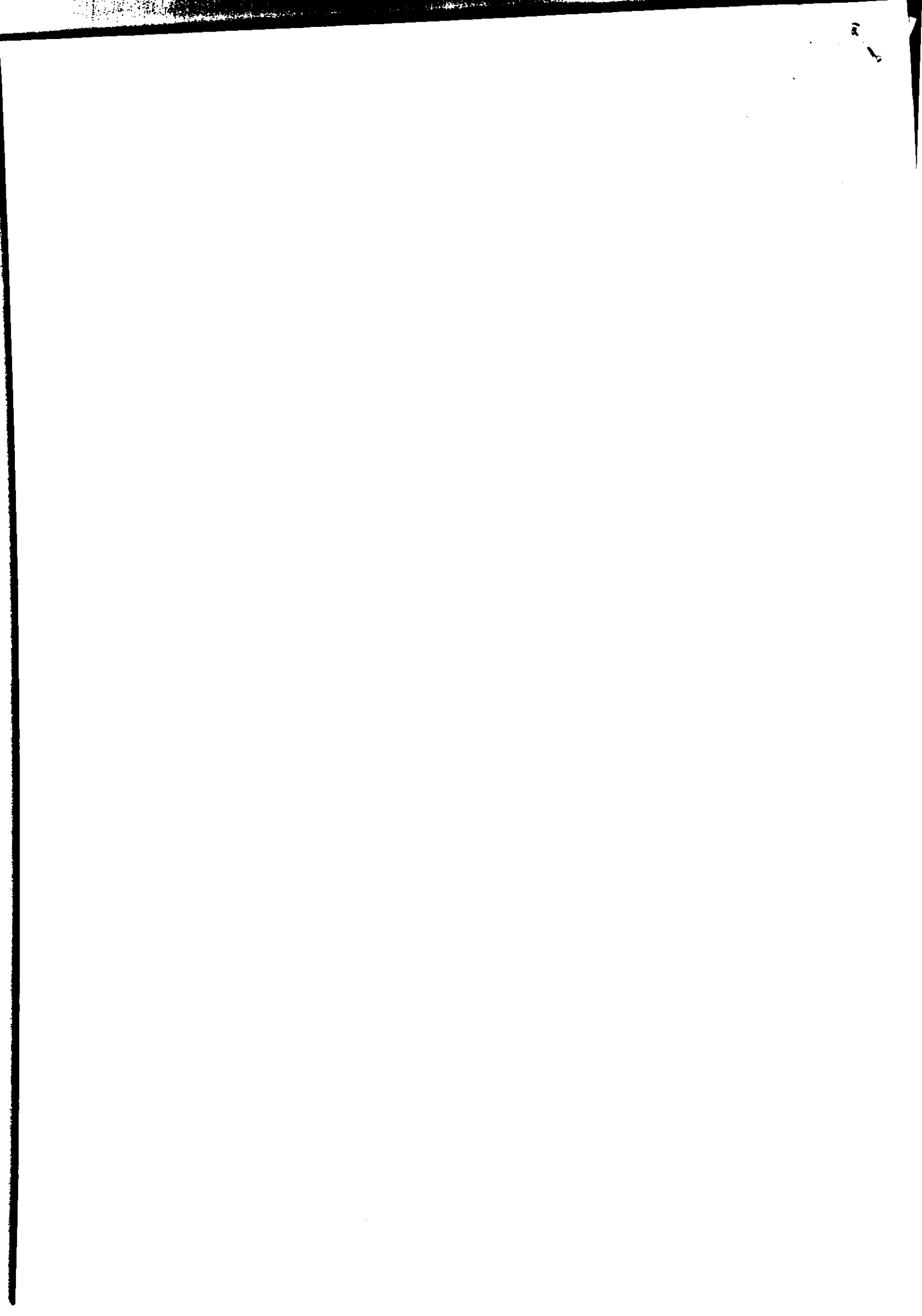
Q.3.

(7)

- Contract price – Rs.35,00,000/-
- Work certified:- A- 875000/-
B- 28,25000/-
C- 35,00,000/-
- Notional profit:- (A) RS.35,000/-
(B) RS.7,82,500/-
(C) RS.1,58,500/-

Cash received is 90% of work certified.

Find the amount of profit transferred to profit and loss account.



Time: SEM-VI

Date: /02/2018 SUB:-FINANCIAL ACCOUNTING Marks: 20 Marks

Q.1 A) FILL IN THE BLANKS

(5 Marks)

1. Preliminary Expenses is (Pre incorporation/post incorporation) expenditure.
2. Share transfer fees received is (Pre incorporation/post incorporation) income.
3. Postage and Telegram is divided inratio.(Sales Ratio, Purchase Ratio, Time Ratio)
4. Salary to salesman, is divided inratio. (Sales Ratio, Purchase Ratio, Time Ratio)
5. Net Profit up to incorporation Transfer to..... (General Reserve ,Capital Reserve, Goodwill)

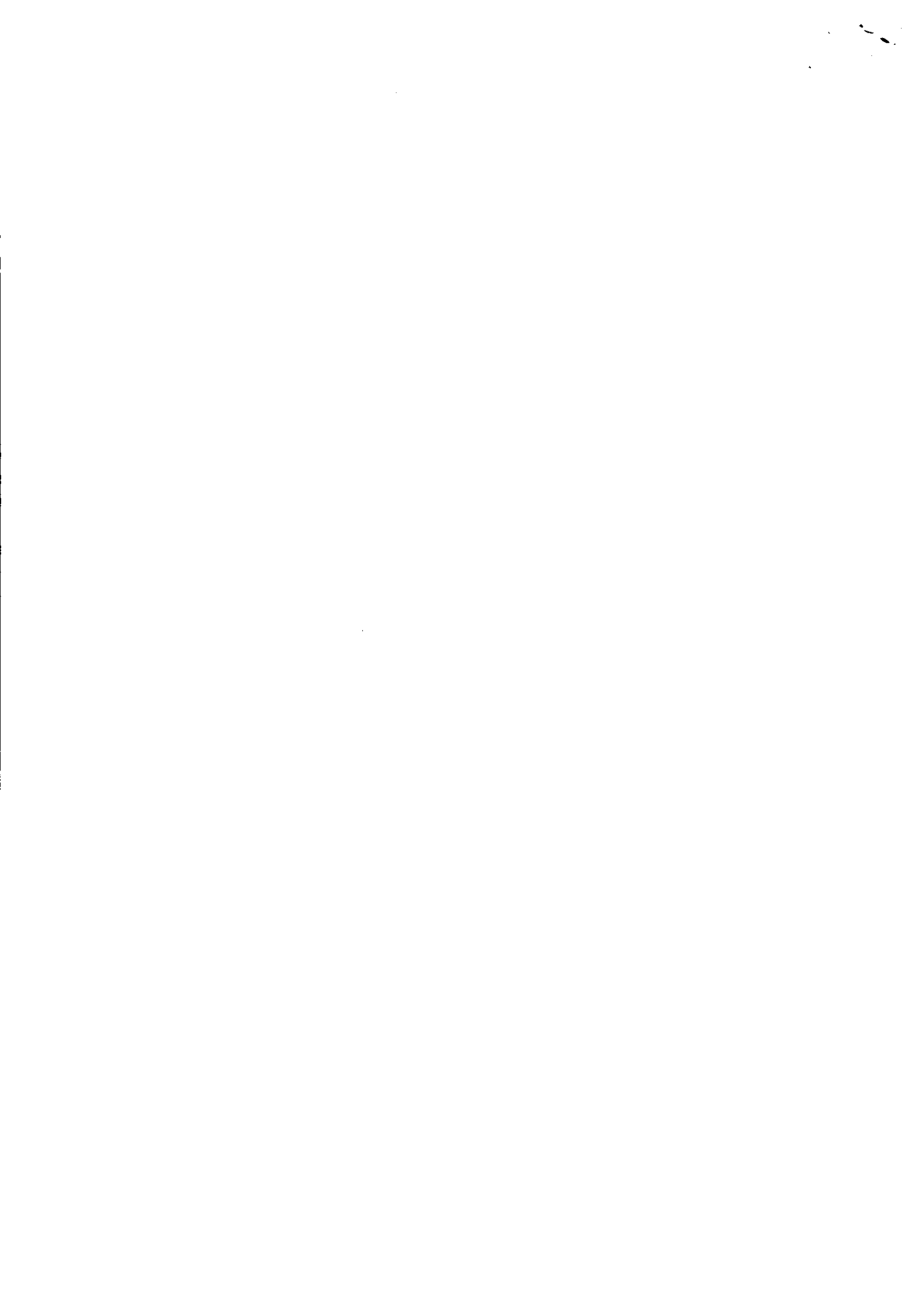
(7Marks)

Q.2 Sanghi Bros. Private Ltd. was incorporated on June 30,2013 to acquire the business of Indra Lal as from January 1,2013 on the basis of the balance sheet dated December 31,2012.The accounts for the year ended December 31,2013 disclosed the following

Particular	Rs.	particular	Rs.
To Director Fees	15000	By Gross profit b/d	150000
To Bad debts	3600		
To Advertisement	12000		
To Salaries & General Exp.	64000		
To Preliminary Expenses w/off	5000		
To Donation	5000		
To Net Profit C/d	45400		
	150000		150000

Relevant information:

Sales for the year amounted to Rs.12, 00,000 of which Rs.5, 40,000 was for First Six Months



Prepares the profits & loss Account Vertical form, showing distinctly the allocation of profits between pre incorporation & post incorporation periods, indicating the basis of allocation.

8 Marks

Q.3 Pawan Limited was formed to take over a running business with effect from 1st April,2015.The co. Was incorporated 1st October,2015. From the following figures relating to the year ending 31st March,2016. find out the profit for both periods

(Pre incorporation and post incorporation).

A) Sales for the year were Rs. 3,00,000 out of which Sales upto 1st October,2015 were Rs.1,00,000.

Particular	Rs.	particular	Rs.
To Rent	2000	By Gross profit b/d	40000
To Salaries	3500		
To Director Fees	4500		
To Interest on Debentures	2200		
To Audit Fees	5000		
To Depreciation	3000		
To General Expenses	2000		
To Bad Debts (Rs 250 Pre-Inc.)	2250		
To Net Profit C/d	15550		
	40,000		40,000

Prepares the profits & loss Account Vertical form, showing distinctly the allocation of profits between pre incorporation & post incorporation periods, indicating the basis of allocation.

ALL THE BEST



**REENA MEHTA COLLEGE OF COMMERCE AND
MANAGEMENT STUDIES**

CLASS: T.Y.B.Com.

Date: /02/2017

Time: 40

SUB: - COMPUTER SYSTEMS AND APPLICATION

SEM: 3

Marks: - 20

Attempt Any Two

Q.1) Write Short Note On

10 marks

a) Electronics market

b) Electronic Data Interchange

c) Encryption and Decryption

Q.2) What is E-commerce? Write the advantages and disadvantages of E-Commerce.

10 marks

Q.3) Explain Type of Payment System .

10 marks

