

# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice/Modern Office Mngmnt.**

Subject: : **Economics for Business (MO101)/Business Economics(MM101)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.

2) Figures to the right indicate full marks.

3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

a) Define Economics.

b) Briefly explain the following terms:  
i)Demand ii)Supply

c) Explain Diminishing Marginal Utility with the help of example.

d) What do you mean by market structure?

e) Find mode for the following data:

|                |     |     |      |       |       |       |
|----------------|-----|-----|------|-------|-------|-------|
| Class Interval | 0-4 | 4-8 | 8-12 | 12-16 | 16-20 | 20-24 |
| Frequency      | 12  | 15  | 20   | 18    | 14    | 8     |

f) Explain shift in supply curve with the help of diagram.

**Q.No.2. Answer any two of the following Questions:**

**2 x 6 = 12**

a) Discuss on scope of economics.

b) Elaborate on various problems associated with economics.

c) Explain law of supply with the help of neat labelled diagram.

**Q.No.3. Answer any two of the following Questions:**

**2 x 6 = 12**

a) State and explain any three assumptions and three exceptions of law of demand.

b) Discuss on any three types of elasticity of supply with the help of neat labelled diagram.

c) Discuss changes in demand in detail.

**Q.No.4. Answer any two of the following Questions:**

**2 x 6 = 12**

a) State and explain any three importance and three criticisms of law of Diminishing Marginal Utility.

b) Explain law of diminishing equi-marginal utility with the help of neat labelled diagram.

c) Discuss price determination under perfect competition.

**Q.No.5. Answer any two of the following Questions:**

**2 x 6 = 12**

a) Discuss monopoly market and its features.

b) Elaborate on the concept of price discrimination and its types.

c) Discuss product line pricing and pricing over a life cycle as pricing strategy.

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

a) Find  $D_3$  and  $P_{42}$  of the following frequency distribution:

|                |      |       |       |       |       |
|----------------|------|-------|-------|-------|-------|
| Class Interval | 0-10 | 10-20 | 20-30 | 30-40 | 40-50 |
| Frequency      | 42   | 55    | 50    | 69    | 23    |

b) The Salary of 10 employees (in Rs.) in a factory (Per day) is given below: Calculate Standard deviation:

35, 90, 43, 56, 62, 38, 57, 67, 74, 48

c) Compute arithmetic mean of the following by using shortcut method:

| Class Interval | 0-15 | 15-30 | 30-45 | 45-60 | 60-75 |
|----------------|------|-------|-------|-------|-------|
| Frequency      | 48   | 44    | 39    | 58    | 52    |

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: Modern Office Practice/Modern Office Mangmt.

Subject: Principles of Management (MO102)/(MM102)

Time Duration: 3 Hrs.

Max. Marks: 75

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) Explain the importance of management.
- b) Discuss on management as an art.
- c) What is organizing?
- d) What is motivation?
- e) Explain controlling as a function of management.
- f) Write a note on conflict management. **(Only for students of Modern Office Practice)**
- f) Explain the term decision making. **(Only for students of Modern Office Mngmt.)**

**Q.No.2. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain any six functions of management.
- b) State and explain any six principles of management.
- c) Discuss on levels of management with the help of a diagram.

**Q.No.3. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) What is planning? Discuss on its features.
- b) Discuss on steps in organizing process.
- c) Explain formal and informal organization.
- d) State and explain the steps in planning process.

**Q.No.4. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Discuss on importance of motivation.
- b) Explain the Maslow's theory of motivation.
- c) Elaborate on any six styles of leadership.
- d) Explain the communication process. **(Only for students of Modern Office Mngmt.)**

**Q.No.5. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain the steps in the control process.
- b) Discuss on problems in control process.
- c) Explain the importance of leadership.

**Q.No.6. Answer the following Questions:**

- a) Explain individual and intergroup conflict in detail. **(Only for students of Modern Office Practice)** **(06)**
- b) Discuss on the process of managing conflicts. **(Only for students of Modern Office Practice)** **(06)**
- c) Explain the features of decision making. **(Only for students of Modern Office Mngmt.)** **(06)**
- d) What is rationality in decision making. **(Only for students of Modern Office Mngmt.)** **(06)**

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice/Modern Office Mngmt.**

Subject: **Administrative Management-I (MO104)/(MM104)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.

2) Figures to the right indicate full marks.

3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**$5 \times 3 = 15$**

- a) Explain the nature of office work.
- b) State and explain any three objectives of administrative office management.
- c) State any three advantages of urban location.
- d) Explain the meaning of office layout.
- e) State any three effects of noise in office.
- f) State and explain any three principles of office accommodation.
- g) State any three physical hazards in an office.

**Q.No.2. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Discuss any six functions of administrative office manager.
- b) State and explain any three importance of an office.
- c) Explain the concept of information management in an office.

**Q.No.3. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Explain the meaning of paperless office.
- b) Elaborate on the concept of multistory building.
- c) Explain sub urban location.

**Q.No.4. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) State and explain any six factors influencing choice of office accommodation.
- b) State any six advantages of single storey building.
- c) Explain space requirement in an office.

**Q.No.5. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) State any six factors influencing physical layout.
- b) Write a brief note on private office.
- c) Explain any three benefits of office lighting.

**Q.No.6. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Explain the meaning of office environment.
- b) Explain semi indirect type of lighting system.
- c) Explain the meaning of cleanliness and sanitation in an office.

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**BOARD OF TECHNICAL EDUCATION**  
PORVORIM-GOA  
**November, 2025 Examinations**

Programme: **Modern Office Practice**

Subject: **Accounting & Finance I (MO202)**

Time Duration: 3 Hrs.

Max. Marks: 75

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) Define Accounting and state any two objectives of Accounting.
- b) Briefly explain the following terms:  
i) Creditors ii) Transaction
- c) What is Trial Balance? State any two objectives of Trial Balance.
- d) Write a short note on Petty Cash book.
- e) What do you mean by Purchase book and Purchase Return book?
- f) List any three assets and three liabilities.

**Q.No.2. Answer any One from the following Questions:**

**(12)**

- a) Pass journal entries and prepare necessary ledger accounts in the books of Mr. Pratap as on April 2025:  
1<sup>st</sup> April: Mr. Pratap commenced business with cash Rs.75,000, Furniture Rs.22,000 and building Rs.70,000  
5<sup>th</sup> April: Purchased goods from Mr. Bajaj textile Rs.8,000/- on credit  
9<sup>th</sup> April: Purchased furniture Rs.22,500  
14<sup>th</sup> April: Sold goods Rs.55,000  
21<sup>st</sup> April: Cash withdrawal for personal use Rs.2,500  
28<sup>th</sup> April: Purchased goods Rs.5,800
- b) Pass journal entries and prepare Capital Account, Building A/C, Cash A/C, Mr. Raja A/C, Purchase A/C and Commission A/C in the books of Reliance Ltd. as on November 2024:  
1<sup>st</sup> Nov: Commenced business with cash Rs.1,05,000 and Building Rs.1,25,000  
6<sup>th</sup> Nov: Purchased goods worth Rs.25,000 less 10% cash discount  
11<sup>th</sup> Nov: Received cash Rs.12,000 from Mr. Raja and allowed cash discount of Rs.1,500  
18<sup>th</sup> Nov: Paid Commission Rs.1,800  
26<sup>th</sup> Nov: Sold goods worth Rs.52,000

**...2/-**

**Q.No.3. Answer any two of the following Questions:**

a) Record the following transactions in simple column cash book as on May 2025:

1<sup>st</sup> May: Received cash from Mr. Ramkrishna Rs.40,000

2<sup>nd</sup> May: Insurance premium paid Rs.1,200

8<sup>th</sup> May: Sold goods for Cash Rs.18,600

17<sup>th</sup> May: Purchased stamps Rs.80

18<sup>th</sup> May: Received interest Rs.350

21<sup>st</sup> May: Purchased goods from Mr. Harsh Rs.2,500

26<sup>th</sup> My: Paid salaries Rs.3,000

31<sup>st</sup> May: Received Commission Rs.600

b) What is Cashbook? Explain any three types of Cashbook.

c) From the following transactions prepare Sales book ad Sales Return book in the books of Mr. Kamat as on July 2025:

1<sup>st</sup> July: Sold goods to Rohit Rs.6,850

5<sup>th</sup> July: Reema purchased goods from Mr. Kamat Rs.2,100

7<sup>th</sup> July : Rohit returned goods Rs.720

15<sup>th</sup> July: Sold furniture Rs.12,000

19<sup>th</sup> July: Mr. Kamat sold goods to Ms. Rita Rs.3,800

22<sup>nd</sup> July: Neha purchased goods from Mr. Kamat Rs.620

27<sup>th</sup> July: Rama sold goods to Mr. Kamat Rs.2,640

30<sup>th</sup> July: Rita returned goods Rs.750

**Q.No.4. Answer any One from the following Questions:**

(12)

a) A firm purchased furniture costing Rs.1,75,000 on 1<sup>st</sup> April 2020. On 1<sup>st</sup> April 2021 another furniture was purchased costing Rs.1,20,000. Again on 1<sup>st</sup> April 2024 furniture costing Rs.70,000 was purchased. Provide depreciation @ 8% p.a. and show necessary accounts till the year ending 31<sup>st</sup> March 2025 under straight line method.

b) i)Building costing Rs.3,00,000 was purchased on 1<sup>st</sup> January 2022. It was decided to provide depreciation @ 10% p.a. under reducing balance method. Prepare necessary accounts till 31<sup>st</sup> December 2024.

ii)Prepare simple Petty Cash book from the following as on February 2025:

1<sup>st</sup> February: Received from Cashier Rs.12,180

4<sup>th</sup> February: Paid travelling expenses Rs175

10<sup>th</sup> February: Paid wages Rs350

13<sup>th</sup> February: Paid for stamps Rs.23

14<sup>th</sup> February: Paid for repairs Rs.185

20<sup>th</sup> February: Paid for newspaper Rs.75

28<sup>th</sup> February: Paid rent Rs.670

...3/-

**Q.No.5. Answer any One from the following Questions:**

(12)

a) You are required to prepare Trading A/C, Profit & Loss A/C and Balance Sheet for the year ended 31<sup>st</sup> March 2025 from the following Trial Balance in the Books of Infosys Co. Ltd.

| Debit Balance | Amt.(Rs.) | Credit Balance | Amt.(Rs.) |
|---------------|-----------|----------------|-----------|
| Stock         | 1,04,000  | Capital        | 2,00,000  |
| Debtors       | 28,000    | Bills Payable  | 65,000    |
| Power & Fuel  | 14,000    | Creditors      | 60,000    |
| Rent & Rates  | 16,000    | Sales          | 1,75,000  |
| Salaries      | 36,000    |                |           |
| Advertisement | 10,000    |                |           |
| Wages         | 20,000    |                |           |
| Purchases     | 1,34,000  |                |           |
| Machinery     | 1,20,000  |                |           |
| Insurance     | 18,000    |                |           |
|               | 5,00,000  |                | 5,00,000  |

Adjustment:

- i) Closing stock was valued @ Rs.80,000
- ii) Outstanding Salaries Rs.3,000
- iii) Prepaid Wages Rs.850
- iv) Depreciate Machinery @ 8% p.a.

b) Prepare Trading A/C, Profit & Loss A/C and Balance Sheet in the books of M/S Sai Mega Mart as on 31<sup>st</sup> March 2025:

| Debit Balance    | Amt.(Rs.) | Credit Balance | Amt.(Rs.) |
|------------------|-----------|----------------|-----------|
| Building         | 35,000    | Sales          | 58,000    |
| Purchases        | 28,000    | Creditors      | 12,000    |
| Debtors          | 8,500     | Capital        | 62,000    |
| Drawings         | 2,000     | Bank Loan      | 11,000    |
| Stock            | 22,500    |                |           |
| Freight          | 3,500     |                |           |
| Furniture        | 17,500    |                |           |
| Wages            | 19,500    |                |           |
| Bad debt         | 2,000     |                |           |
| Discount Allowed | 4,500     |                |           |
|                  | 1,43,000  |                | 1,43,000  |

Adjustments:

- i) Closing stock was valued at Rs.18,000
- ii) Outstanding wages Rs.500
- iii) Depreciate building @ 10% p.a. and furniture @ 6% p.a.
- iv) Create RDD @ Rs.1,000

...4/-

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

a) State and explain any six concepts of Accounting.

b) From the following transactions pass necessary journal entries in the books of Mr. Pai & Co. as on March 2025:

1<sup>st</sup> March: Commenced business with cash Rs.1,87,000, building Rs.1,90,000 and furniture Rs.75,000

8<sup>th</sup> March: Purchased goods worth Rs.43,500 less 8% cash discount

14<sup>th</sup> March: Sold goods to Mrs. Rahi Rs.86,900 less 12% trade discount

20<sup>th</sup> March: Received interest Rs.6,800

29<sup>th</sup> March: Sold old computer for Rs.16,300

c) From the following ledger Balance prepare Trial Balance of Mr. Joseph as on June 2025:

|                   |             |               |             |
|-------------------|-------------|---------------|-------------|
| Capital           | Rs.4,00,000 | Creditors     | Rs.84,500   |
| Insurance         | Rs.36,850   | Salary        | Rs.60,000   |
| Purchase          | Rs.1,35,000 | Advertisement | Rs.78,500   |
| Interest Received | Rs.4,250    | Stock         | Rs.1,03,500 |
| Debtors           | Rs.55,300   | Bad debt      | Rs.22,650   |
| Furniture         | Rs.88,200   | Bank loan     | Rs.91,250   |
|                   |             |               |             |

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Adv. Economics for Business-I (MO301)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:** **5 x 3 = 15**

- a) Explain any three players of money market.
- b) State any six limitations of money market.
- c) What is industrial finance?
- d) Write a note on Securities and Exchange Board Of India. (SEBI)
- e) State and explain any three functions of industrial finance.
- f) Write a note on economic development.
- g) Explain any three features of indirect tax in India.

**Q.No.2. Answer any two of the following Questions:** **2 x 6 = 12**

- a) State and explain instruments of capital market
- b) Elaborate on components of unorganized money market.
- c) Distinguish between capital market and money market.

**Q.No.3. Answer any two of the following Questions:** **2 x 6 = 12**

- a) What is Unit Trust of India (UTI)? Explain its functions.
- b) Discuss on the need for agricultural finance.
- c) Elaborate on primary and secondary functions of commercial bank.

**Q.No.4. Answer any two of the following Questions:** **2 x 6 = 12**

- a) State any six objectives of Regional Rural Bank.
- b) Elaborate on any six features of economic development.
- c) Discuss on objectives of developing economy.

**Q.No.5. Answer any two of the following Questions:** **2 x 6 = 12**

- a) What is developing economy? Explain any five of its characteristics.
- b) Explain the following four canons of taxation:  
i) Equality ii) Certainty iii) Economy iv) Convenience
- c) Write a note on sources of public revenue in India.

**Q.No.6. Answer any two of the following Questions:** **2 x 6 = 12**

- a) Discuss on types of direct tax in India.
- b) Explain the limitations of public finance.
- c) What is deficit finance? Explain its role in economic development.
- d) State and explain the limitations of deficit finance.

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**BOARD OF TECHNICAL EDUCATION**  
PORVORIM-GOA  
**November, 2025 Examinations**

Programme: : **Modern Office Practice**

Subject: **Accounting & Finance-II (MO302)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any three of the following Questions:**

**$3 \times 5 = 15$**

- a) What is single entry system? Explain its advantages.
- b) State and explain any four needs of bank reconciliation statement.
- c) Explain the concept of Bill of Exchange and give its definition.
- d) What is computerized accounting system? State its features.

**Q.No.2. Answer any one of the following Questions:**

**(12)**

- a) Siya and Reeya are 2 partners sharing profits and losses in the ratio 5:3. The following statement of affairs has been extracted from their books for the year 31<sup>st</sup> March 2023:

| Liabilities     | Amount(Rs.) | Assets       | Amount(Rs.) |
|-----------------|-------------|--------------|-------------|
| Creditors       | 50000       | Plant        | 60000       |
| Loan from Meena | 60000       | Stock        | 40000       |
| Capital         |             | Debtors      | 70000       |
| Siya 50000      |             | Cash at bank | 30000       |
| Reeya 40000     | 90000       |              |             |
|                 | 200000      |              | 200000      |

On 31<sup>st</sup> March 2024 the assets and liabilities is as follows:

- i)Plant: Rs.60,000 ii)Stock: Rs.60,000 iii)Debtors: Rs.80,000
- iv)Cash: Rs.40,000 v)Creditors: Rs.40,000 vi)Loan from Meena: Rs.50,000

You are required to prepare statement of affairs and statement of profit and loss account for the year ended 31<sup>st</sup> March 2024 after considering the following information:

- i)Plant to be depreciated @ 10% p.a.
- ii)Reserved for doubtful debt to be raised at 2.5% on debtors

b) Mr. Jai keeps his books of account under single entry system. Following is the information from his books:

| Particulars       | 31/12/2023 | 31/12/2024 |
|-------------------|------------|------------|
| Stock             | 15000      | 18000      |
| Land and building | 35000      | 40000      |
| Sundry Debtors    | 9000       | 30000      |
| Sundry Creditors  | 12000      | 18000      |
| Cash in Hand      | 600        | 800        |
| Cash at Bank      | 1700       | NIL        |

The following cash transaction took place during the year ending 31/12/2024:

| Receipt              | Amount(Rs.) | Payment              | Amount(Rs.) |
|----------------------|-------------|----------------------|-------------|
| Cash sales           | 70000       | Cash Purchases       | 34000       |
| Receipt from Debtors | 150000      | Payment to creditors | 130000      |
|                      |             | Expenses             | 11500       |
|                      |             | Salaries             | 16000       |
|                      |             | Drawings             | 26000       |

Additional information:

- i) Outstanding salaries amounting to Rs.1000
- ii) Provide depreciation on land and building @10% p.a.

Prepare profit and loss account and balance sheet as on 31/12/2024

**Q.No.3. Answer any one of the following Questions:**

a) i) What is rectification of errors? Briefly explain error of principle. (04)  
 ii) Rectify the following transactions: (08)

- 1) Sold building of RS.1,00,000 debited to furniture A/c
- 2) Discount received Rs.5,350 was credited to discount allowed account
- 3) Discount allowed Rs.4,890 was credited to its account as Rs.4,980
- 4) Interest paid Rs.5600 wrongly entered in commission account Rs.560

b) Rectify the following transaction: (12)

- i) Purchased from Mr. Jack Rs.33,600/- posted to his account Rs.36,300
- ii) Sales to Viraj Rs.38000 debited to Rajat account as Rs. 3800
- iii) Salaries paid Rs.40,000 posted to its account as Rs.30,000
- iv) Rs.8000 paid to Vishvesh was wrongly entered in Vijesh account as Rs.5000
- v) Paid for rent debited to repairs account Rs.6000
- vi) Purchased from Neha Rs.81,000 credited to Neha account

**Q.No.4. Answer any two of the following Questions:**

a) On 31<sup>st</sup> January 2025, the cash book of Mrs. Jaya showed a bank overdraft as per cash book balance is Rs.1,40,000: (06)  
i)Mr. Jayesh directly deposited into the bank Rs.15,000  
ii)Dividend collected by bank and credited to passbook but it was not recorded in cash book Rs.2500  
iii)Interest on overdraft debited into the passbook but was not recorded in cash book Rs.18000  
iv)Cheque received Rs.12,000 and deposited into the bank but not collected: Prepare bank reconciliation statement for the above data

b) Prepare bank reconciliation statement as on 31<sup>st</sup> March 2025: (06)  
i)Cash book showed a balance of Rs.1,05,000  
ii)Cheque of Rs.10,000 issued on 25<sup>th</sup> March 2025 but not presented for payment  
iii)Cheque received from customers was paid into the bank but not collected Rs.8,000  
iv)Mrs. Ganga directly deposited Rs.3000 into the bank account. The entry is made in cash book.  
v)Dividend collected by bank and credited to passbook but was not recorded in cash book Rs.1800

c) i) Explain the term cash book. (2)  
ii) List the reasons for disagreement between cash book balance and passbook balance. (4)

**Q.No.5. Answer any two of the following Questions:**

**2 x 6 = 12**

a) Explain the following terms of Bills of Exchange:  
i)Dishonour of Bill of Exchange  
ii)Endorsement of Bill of Exchange  
iii)Discounting of Bill of Exchange

b) State and explain any three advantages and three disadvantages of Bills of Exchange.

c) Mr. Khan purchased goods from Mr. Varma Rs.4,50,000 on 15<sup>th</sup> December 2024. Mr. Khan immediately paid Rs. 2,00,000 in cash and accepted the bill for the balance amount on the same day after 6 months. On the due date the bill was duly honoured. Pass necessary journal entries in the books of Mr. Khan and Mr. Varma.

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

a) Explain the various components of computerized accounting system.

b) Briefly explain the procedure for bank reconciliation statement and state the reasons when bank overdraft as per cash book is given. (any three points)

c) Prepare a specimen of Bill of Exchange with an example including payee.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Business Organisation (MO304)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) State any explain any three features of plant.
- b) Explain the meaning of joint Hindu family.
- c) Explain circular combination.
- d) What do you mean by a pool?
- e) Explain departmental undertaking.
- f) Explain stock exchange.

**Q.No.2. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Distinguish between firm and industry. (6 points)
- b) What is business organization? Explain any three of its objectives in detail.
- c) Explain the scope of business organization.

**Q.No.3. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Elaborate on the advantages of sole trader.
- b) Briefly explain the three types of joint stock company.
- c) Distinguish between co-operative organization and partnership.

**Q.No.4. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) State and explain any six limitations of business combinations.
- b) Explain complete consolidation.
- c) Briefly explain association.

**Q.No.5. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain any six characteristics of public utility.
- b) What is privatization? Give any two points in its favour and against.
- c) Write a short note on difficulties relevant to utilities.

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Elaborate on any six functions of SEBI.
- b) Briefly explain sale through intermediaries and offers for sale.
- c) Write a short note on public issue by issuing a prospectus and give its any two advantages.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: Modern Office Practice

Subject: Retail & Service Management (MO305)

Time Duration: 3 Hrs.

Max. Marks: 75

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**  $5 \times 3 = 15$

- a) Explain the meaning of Retail.
- b) State any three advantages of independent retailer.
- c) State and explain any two elements of service.
- d) Explain the meaning of supply chain management.
- e) State and explain any three factors affecting the zone of tolerance.
- f) Discuss briefly online retaining.

**Q.No.2. Answer any two of the following Questions:**  $2 \times 6 = 12$

- a) State and explain any six functions of a retailer.
- b) Discuss any three factors responsible for the growth of service sector.
- c) Explain the cyclical theory of retail Management.

**Q.No.3. Answer any two of the following Questions:**  $2 \times 6 = 12$

- a) Elaborate on convenience store.
- b) Discuss telemarketing in detail.
- c) Explain any three advantages and three disadvantages of mail order.

**Q.No.4. Answer any two of the following Questions:**  $2 \times 6 = 12$

- a) Elaborate on supermarkets.
- b) Explain the following terms used on marketing mix:  
i)People mix ii)Process mix iii)Physical evidence
- c) Define and explain the meaning of Marketing Mix.

**Q.No.5. Answer any two of the following Questions:**  $2 \times 6 = 12$

- a) State any six differences between push logistics and pull logistics.
- b) State any six needs for supply chain management.
- c) Write a brief note on pull logistics.

**Q.No.6. Answer any two of the following Questions:**  $2 \times 6 = 12$

- a) State and explain three factors determining customer satisfaction.
- b) Elaborate on customer feedback.
- c) Discuss customer expectation in detail.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Company Secretarialship Practice (MO307)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**$5 \times 3 = 15$**

- a) Briefly explain the term secretary.
- b) Write a note on role of a Secretary at the incorporation stage in formation of a company.
- c) State the qualities of a Company Secretary.
- d) What is a company meeting?
- e) Explain contents of the minutes.
- f) What is screening of visitors by a Secretary?

**Q.No.2. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Discuss on the duties of a Secretary.
- b) Elaborate on types of Secretaries.
- c) Explain the role of a Secretary at the stage of capital subscription during company formation.

**Q.No.3. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Discuss on types of Company Secretary appointments.
- b) Explain the statutory and contractual liabilities of a Company Secretary.
- c) Define Company Secretary and discuss on his dismissal.

**Q.No.4. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Write a note on types of company meetings.
- b) State and explain any six elements of a valid meeting.
- c) Explain in detail adjournment of motion and its amendment.

**Q.No.5. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Explain the procedure of conducting a meeting.
- b) Elaborate on types of resolution.
- c) State any six rules regarding minutes.

**Q.No.6. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Discuss on duties of a Secretary regarding appointment of visitors and providing necessary information.
- b) Write a note on handling incoming calls by a Secretary.
- c) Explain the steps followed by a Secretary in handling outward mail through postal services.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: Modern Office Practice

Subject: Human Behaviour in Office (MO402)

Time Duration: 3 Hrs.

Max. Marks: 75

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**$5 \times 3 = 15$**

- a) Explain the meaning of work psychology.
- b) Explain the meaning of attitude.
- c) State and explain any two importance of work motivation.
- d) Explain the meaning of personality.
- e) Discuss any two factors influencing stress.
- f) Explain change in attitude in brief.
- g) Explain the role of monetary factors in motivation.
- h) Discuss any two types of perceptual errors.

**Q.No.2. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Discuss any three challenges faced by women at workplace.
- b) Elaborate on success of women at workplace.
- c) Explain any six factors influencing attitude formation.

**Q.No.3. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Elaborate on any six causes of resistance to change.
- b) Explain the relationship between attitude and behavior.
- c) Explain any three ways of measuring attitudes.

**Q.No.4. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Explain Maslow's theory of motivation.
- b) Elaborate on the goal setting theory.
- c) Discuss the equity theory of motivation.

**Q.No.5. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Explain McGregor's theory X and theory Y.
- b) State and explain any three factors affecting perception.
- c) State and explain any three determinants of personality.

**Q.No.6. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Discuss six types of stress.
- b) Explain any six measures to control stress.
- c) Elaborate on the relationship between work and stress.

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**BOARD OF TECHNICAL EDUCATION**  
PORVORIM-GOA  
**November, 2025 Examinations**

Programme: **Modern Office Practice**

Subject: **Financial Accounting (MO403)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any three from the following Questions:**

**$3 \times 5 = 15$**

- a) Explain any three functions of Financial Accounting.
- b) Differentiate between Departmental Accounting and Branch Accounting.
- c) Explain the various books maintained by professionals.
- d) Define the following terms under GST Act 2017:
  - i) Manufacture ii) Agent

**Q.No.2. Answer any one from the following Questions:**

**(12)**

- a) From the following Trial Balance prepare Profit & Loss statement of Reliance Co's Pvt. Ltd as on 31<sup>st</sup> December 2024 as per the Companies Act 2013:

| Particulars     | Amt<br>(Rs.) | Particulars       | Amt<br>(Rs.) |
|-----------------|--------------|-------------------|--------------|
| Opening stock   | 75,000       | Sales             | 4,19,500     |
| Rent and Rates  | 40,000       | Purchase Returns  | 20,500       |
| Wages           | 32,000       | Discount Received | 28,000       |
| Salaries        | 50,000       |                   |              |
| Bad debt        | 17,500       |                   |              |
| Purchases       | 2,12,000     |                   |              |
| Sales Return    | 13,500       |                   |              |
| Office Expenses | 18,300       |                   |              |
| Insurance       | 9,700        |                   |              |
|                 | 4,68,000     |                   | 4,68,000     |

Adjustments:

- i) Outstanding rent and rates amounted to Rs.4000
- ii) Write off further bad debt Rs.350
- iii) Prepaid insurance Rs.800
- iv) Office expenses paid in advance Rs.250
- v) Wages were outstanding amounting to Rs.460

b) From the following Trial Balance sheet of TATA Motors Ltd. as on 31<sup>st</sup> March 2025 as per Companies Act 2013:

| Liabilities     | Amt (Rs.) | Assets            | Amt (Rs.) |
|-----------------|-----------|-------------------|-----------|
| Creditors       | 61,500    | Debtors           | 45,000    |
| Bills Payable   | 46,600    | Bank Balance      | 28,500    |
| Capital         | 5,35,000  | Drawings          | 52,000    |
| 4% Bank loan    | 1,12,400  | Land and Building | 3,12,000  |
| General Reserve | 25,000    | Furniture         | 1,79,000  |
|                 |           | Bills Receivable  | 59,000    |
|                 |           | Investment        | 1,05,000  |
|                 | 7,80,500  |                   | 7,80,500  |

Adjustments:

- i) Closing Stock was valued @ Rs.50,000
- ii) Depreciation on land and building @ 5% p.a. and furniture @ 8% p.a.
- iii) Outstanding office expenses Rs.450
- iv) Reserve fee doubtful debt is 3% on debtors

**Q.No.3. Answer any one of the following Questions:**

(12)

a) From the following Trading, Profit & Loss A/C of Deep & Deep Co. Ltd. consisting of three departments, i) HR ii) QC

iii) Production

| Particulars             | Amt (Rs)  | Particulars                       | Amt (Rs.) |
|-------------------------|-----------|-----------------------------------|-----------|
| <u>To Opening Stock</u> |           | <u>By Sales</u>                   |           |
| HR dept.                | 84,000    | HR dept.                          | 2,60,000  |
| QC dept.                | 92,000    | QC dept.                          | 2,28,000  |
| Production dept.        | 1,04,000  | Production dept.                  | 3,10,000  |
| <u>To Purchases</u>     |           | <u>By Stock on<br/>31/03/2025</u> |           |
| HR dept.                | 1,52,000  | HR dept.                          | 75,000    |
| QC dept.                | 1,40,000  | QC dept.                          | 82,000    |
| Production dept.        | 1,78,000  | Production dept.                  | 85,000    |
| Wages                   | 51,000    |                                   |           |
| Salaries                | 78,000    |                                   |           |
| Rent                    | 70,000    |                                   |           |
| Sundry Expenses         | 45,000    |                                   |           |
| Profit                  | 46,000    |                                   |           |
|                         | 10,40,000 |                                   | 10,40,000 |

Additional Information:

- i) HR dept. and QC dept. are located at office and production dept. is located at factory
- ii) Wages and salaries comprises of 1:2:3 between all three depts.
- iii) Rent of the premises is equally divided between office and factory
- iv) Sundry expenses are to be allocated between all three depts. equally

Prepare departmental profit and loss account for the year ending 31<sup>st</sup> March 2025 of Deep and Deep Co. Ltd.

b) Birla Ltd. has two departments, Dept. Q and Dept. R. The following is the Trial Balance extracted from the books as on 31<sup>st</sup> December 2024:

| Particulars                   | Amt (Rs.) | Particulars                  | Amt (Rs.) |
|-------------------------------|-----------|------------------------------|-----------|
| Stock on 01/01/2024           |           | Share Capital                | 2,00,000  |
| Dept. Q                       | 80,000    | Sales                        |           |
| Dept. R                       | 5,000     | Dept Q                       | 12,00,000 |
| Purchases                     |           | Dept R                       | 1,50,000  |
| Dept Q                        | 9,00,000  | Transfer of goods to dept. R | 50,000    |
| Dept R                        | 10,000    | Income from Investment       | 10,000    |
| Transfer of Goods to dept. R  | 50,000    |                              |           |
| Wages and Salaries            | 1,60,000  |                              |           |
| Rent & Rates (3/4 to dept. Q) | 8,000     |                              |           |
| Lightning (3/4 to dept. R)    | 2,000     |                              |           |
| Furniture & fittings          | 1,20,000  |                              |           |
| Equipments                    | 50,000    |                              |           |
| Carriage inward (Dept. Q)     | 66,000    |                              |           |
| Investment                    | 1,00,000  |                              |           |
| Cash at Bank                  | 59,000    |                              |           |
|                               | 16,10,000 |                              | 16,10,000 |

The closing stock of dept. Q was Rs.102000 and dept. R was Rs.6500  
Prepare Departmental Trading, Profit & Loss account and Balance Sheet as on 31<sup>st</sup> December 2024

**Q.No.4. Answer any one from the following Questions:**

**(12)**

a) Dr. Mayuri's Receipt and Payment account for the year ending 31<sup>st</sup> March 2024 is as follows:

| Receipt                      | Amt. (Rs.) | Payment               | Amt.(Rs.) |
|------------------------------|------------|-----------------------|-----------|
| To Capital                   | 1,75,000   | By Salary             | 35,000    |
| To Visiting fees             | 45,000     | By Rent of the clinic | 28,500    |
| To Receipt from certificates | 35,500     | By Newspaper          | 17,800    |
| To Interest on investment    | 25,500     | By Equipment          | 1,10,000  |
|                              |            | By Drawing            | 16,000    |
|                              |            | By Furniture          | 46,000    |
|                              |            | By Cash at Bank       | 15,000    |
|                              |            | By Telephone Charges  | 12,700    |
|                              | 2,81,000   |                       | 2,81,000  |

Additional Information:

- i)Visiting fees are outstanding @ Rs.750
- ii)Rs.1500 still to pay as salaries
- iii)Outstanding telephone charges Rs.600
- iv)Depreciate furniture @ 8% p.a. and equipment @ 10% p.a.

Prepare Receipt and Expenditure account and Balance Sheet of Dr. Mayuri for the year ending 31<sup>st</sup> March 2024

b) Dr. Renuka's Receipt and Payment account for the year ending 31<sup>st</sup> March 2025 is as follows:

| Receipt                  | Amt.(Rs.) | Payment              | Amt.(Rs.) |
|--------------------------|-----------|----------------------|-----------|
| To Fees Received         | 1,80,000  | By Furniture         | 30,500    |
| To Equipment sold        | 7,000     | By Equipment         | 1,45,000  |
| To Miscellaneous Receipt | 50,000    | By Cost of Medicines | 18,000    |
| To Interest Received     | 13,000    | By Salary            | 16,000    |
|                          |           | By Electricity       | 8,000     |
|                          |           | By Drawing           | 7,500     |
|                          |           | By Cash in Hand      | 3,500     |
|                          |           | By Rent              | 14,000    |
|                          |           | By Newspaper         | 7,500     |
|                          | 2,50,000  |                      | 2,50,000  |

Additional Information:

- i) Dr. Renuka started practicing as a Dental Surgeon on 1<sup>st</sup> April 2024 with equipment worth Rs.3,00,000
- ii) She purchased and sold an equipment on 30<sup>th</sup> November 2024 costing Rs.3500
- iii) Fees amounting to Rs.12000 still outstanding
- iv) Salaries were outstanding to the extent of Rs.1200
- v) Provide depreciation @ 8% p.a. on equipment.

Prepare depreciation @ 8% p.a. on equipment. Prepare Dr. Renuka's Receipt and Expenditure account and Balance sheet for the year 2025

**Q.No.5. Answer any two from the following Questions:**

**2 x 6 = 12**

a) Explain the following adjustments of company final account as per Company Act 2013

- i) Bad debt ii) Depreciation

b) Dr. Jay commenced practicing as a Cardiologist on 1<sup>st</sup> January 2024 investing Rs.6,00,000 in equipments. His Receipt and Payment account for the year ending was as under:

| Receipt           | Amt.(Rs.) | Payment                  | Amt.(Rs.) |
|-------------------|-----------|--------------------------|-----------|
| To Fees Received  | 90,000    | By Salary                | 14,400    |
| To Sundry Receipt | 15,000    | By Rent                  | 25,600    |
|                   |           | By Purchase of Equipment | 52,000    |
|                   |           | By Drawings              | 10,000    |
|                   |           | By Bank Balance          | 3,000     |
|                   | 1,05,000  |                          | 1,05,000  |

Additional information:

- i) Salaries still to be paid Rs.450
- ii) Rent of the clinic paid in advance Rs.500
- iii) Depreciate equipment @ 10% p.a.

Prepare Receipt and Expenditure account of Dr. Jay

c) Discuss on benefits of GST Act 2017.

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

a) Explain the registration process of GST Act 2017.

b) Write a short note on evolution of GST Act 2017.

c) Explain composite supply under GST Act 2017.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: Modern Office Practice

Subject: Banking (MO404)

Time Duration: 3 Hrs.

Max. Marks: 75

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

$5 \times 3 = 15$

- a) Describe any three functions of banking.
- b) What is a stale cheque?
- c) Explain debit card.
- d) What are the benefits of a credit card?
- e) Explain telephone banking.
- f) What do you mean by microfiche?

**Q.No.2. Answer any two of the following Questions:**

$2 \times 6 = 12$

- a) Explain RRB in detail.
- b) Differentiate between schedule and non-schedule bank. (6 points)
- c) Explain savings, current and fixed deposit.

**Q.No.3. Answer any two of the following Questions:**

$2 \times 6 = 12$

- a) Elaborate on bill discounting and its benefits.
- b) Distinguish between pay-in-slip and withdrawal slip. (6 points)
- c) Explain bearer cheque with specimen.

**Q.No.4. Answer any two of the following Questions:**

$2 \times 6 = 12$

- a) Explain the following schemes in detail:  
i) Pradhan Mantri Jeevan Jyoti Bima Yojana  
ii) Atal Pension Yojana
- b) Explain the meaning and importance of m-banking.
- c) Describe shadow banking.

**Q.No.5. Answer any two of the following Questions:**

$2 \times 6 = 12$

- a) Write down the six services provided by e-banking.
- b) Explain EFT's in detail.
- c) Explain SWIFT in detail.

**Q.No.6. Answer any two of the following Questions:**

$2 \times 6 = 12$

- a) Explain note, coin counting and vending machine in detail.
- b) What is universal banking? Explain its merits.
- c) What is green banking? Explain four advantages.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Marketing Management (MO406)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:** **5 x 3 = 15**

- a) Define Marketing.
- b) Explain the concept of Niche marketing.
- c) Explain product awareness with reference to the stages of individual buying behavior.
- d) Write a short note on brand positioning.
- e) What do you mean by labeling?
- f) Write a short note on M-marketing.

**Q.No.2. Answer any two of the following Questions:** **2 x 6 = 12**

- a) Discuss on functions of marketing management.
- b) State and explain any four importance of marketing.
- c) Elaborate on any three methods of price determination in pricing.

**Q.No.3. Answer any two of the following Questions:** **2 x 6 = 12**

- a) State and explain any six importance of market segmentation.
- b) Briefly explain technological marketing environment and suppliers marketing environment.
- c) Discuss on socio economic and market conditions as the basis for market segmentation.

**Q.No.4. Answer any two of the following Questions:** **2 x 6 = 12**

- a) Discuss on the personal factors in determining consumer behavior.
- b) State and explain various importance of consumer behavior.
- c) Define customer relationship management and explain its types.

**Q.No.5. Answer any two of the following Questions:** **2 x 6 = 12**

- a) Write a short note on packaging and discuss on any two policies of packaging.
- b) State and explain any six importance of labeling.
- c) Describe any three advantages and three disadvantages of branding.

**Q.No.6. Answer any two of the following Questions:** **2 x 6 = 12**

- a) Differentiate between rural markets and urban markets.  
(any 6 points)
- b) Elaborate on social media marketing and content marketing.
- c) Discuss on affiliate marketing.

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**BOARD OF TECHNICAL EDUCATION**  
**PORVORIM-GOA**  
**November, 2025 Examinations**

Programme: **Modern Office Practice**

Subject: **Advanced Accounting (MO501)**

**Time Duration: 3 Hrs.**

**Max. Marks: 75**

Instructions: 1) All questions are compulsory.  
 2) Figures to the right indicate full marks.  
 3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) Show the proforma for schedule 3 deposits.
- b) State and explain any three features of hire purchase system.
- c) Explain installment payment system.
- d) Explain any three advantages of ratio analysis.
- e) What is forfeiture of shares?
- f) What do you mean by Banking?

**Q.No.2. Answer any one of the following Questions:**

**(12)**

a) The following information is extracted from Trial Balance of Syndicate Bank Ltd. as on 31<sup>st</sup> March 2024:

| Particulars                                | Amt (Rs.) | Particulars                  | Amt (Rs.) |
|--|-----------|------------------------------|-----------|
| Paid up capital                            | 20,000    | Statutory Reserve            | 20,726    |
| Overdraft                                  | 1,76,000  | Revenue Reserve              | 5,600     |
| Bills purchased & Discounted               | 66,200    | Balance in P/L A/C           | 1,284     |
| Premises                                   | 7,000     | Inter Office Adjustment (Cr) | 9,110     |
| Current Deposits                           | 1,08,000  | Bills Payable                | 2,176     |
| Money at Call & Short Notice               | 3,000     | Investment in shares         | 9,400     |
| Investment in Govt. Securities             | 90,400    | Cash credits                 | 87600     |
| Borrowings                                 | 24,400    | Cash n hand                  | 876       |
| Interest Accrued (Cr)                      | 2,954     | Cash with other Banks        | 13,738    |
| Saving Bank Deposits                       | 29,040    | Term Deposits                | 74360     |
| Non Banking Assets                         | 86        | Interest Accrued (Dr)        | 1,750     |
| Acceptance endorsement & other obligations | 2,336     |                              |           |

You are required to prepare Balance Sheet of Syndicate Bank Ltd. as on 31<sup>st</sup> March 2024.

**...2/-**

b) The following financial data is extracted from the books of ICICI Bank Ltd. as on 31<sup>st</sup> March 2025:

| Particulars                      | Amt.(Rs.) |
|----------------------------------|-----------|
| Interest on Fixed deposits       | 1,10,000  |
| Rebate on Bills discounted       | 19,600    |
| Interest on loans                | 1,03,600  |
| Commission                       | 3,200     |
| Depreciation on Bank Property    | 2,000     |
| Discount on Bill discounted      | 58,400    |
| Interest on Cash Credit          | 89,200    |
| Directors fees                   | 1,200     |
| Postage and Telegram             | 600       |
| Printing & Stationery            | 1,200     |
| Rent & Taxes                     | 7,200     |
| Interest on Overdraft            | 61,600    |
| Sundry Expenses                  | 8,00      |
| Interest on Saving Bank deposits | 27,200    |
| Interest on Current Account      | 16,800    |
| Locker Rent                      | 400       |
| Salaries and Allowances          | 21,600    |
| Auditors fees                    | 400       |
| Transfer fees                    | 2.00      |

You are required to prepare P/L A/c as on 31<sup>st</sup> March 2025.  
Maintain Statutory Reserve @25%.

**Q.No.3. Answer any one of the following Questions:**

(12)

a) Based on the particulars given below, give entries in the books of purchaser under hire purchase system:

Hire purchaser: Vikita & Co.

Hire Vendor: Shravani & Co.

Date of purchases: 1<sup>st</sup> January 2022

Good purchased: Machinery

Cash price: Rs.2,80,000

Down payment: Rs.50,000 on signing of the agreement and rest in 4 installments of Rs.50,000 each

Rate of interest: 4% p.a.

Depreciate @ 10% on Diminishing Value method

b) Mr Chowdhary purchased motor Car on hire purchase system. Rs.12,000 was payable on delivery date i.e on 1<sup>st</sup> January 2021 and rest in 4 equal installments Rs.12,000 each payable at the end of the year. The seller Mr. Rocky agrees to charge interest @ 4% on yearly basis. The cash price of the car was Rs.54,551. Depreciation @25% p.a. under Written Down Value method. Give journal entries and ledger account in the books of Mr. Rocky.

...3/-

**Q.No.4. Answer any one of the following Questions:**

(12)

a) Ankita Ltd. purchased furniture from Rita Ltd. on installment payment system on 1<sup>st</sup> January 2020 at a cash price of Rs.35,000. Rs.8,500 was to be paid as down payment and the balance in 4 installments of Rs.12,000 each. Rate of interest to be charged is @ 5% p.a. Depreciate furniture @ 10% p.a. on Straight Line method. Show ledger accounts in the books of Ankita Ltd and Rita Ltd.

b) Classmate Ltd. purchased machinery on 1<sup>st</sup> January 2019 from IFB Ltd. under installment payment system under which Rs.15,000 was to be paid as down payment and rest in 3 equal installments of Rs.15,000 each. The interest rate is 4% p.a. and the cost price was Rs.68,000. Depreciation was to be charged @10% on Written Down Value method. Pass journal entries in the books of Classmate Ltd. and IFB Ltd.

**Q.No.5. Answer any two of the following Questions:**

2 x 6 = 12

a) From the following information calculate inventory turnover ratio and proprietor ratio as on 31<sup>st</sup> March 2025:

Inventory as on 01/04/2024: Rs.36,000  
Inventory as on 31/03/2025: Rs.45,000  
Net purchases: Rs.98,000  
Wages: 28,000  
Revenue from operation: Rs.1,70,000  
Carriage Inward: Rs.4,000  
Shareholders fund: Rs.4,00,000  
Total Assets: Rs.6,00,000

b) Calculate current ratio and liquid ratio from the following information:

| Particulars       | Amt.(Rs.) | Particulars      | Amt.(Rs.) |
|-------------------|-----------|------------------|-----------|
| Stock             | 1,00,000  | Share Capital    | 1,60,000  |
| Sundry Debtors    | 1,20,000  | General Reserve  | 70,000    |
| Bills Receivables | 50,000    | Bills Payable    | 15,000    |
| Prepaid Insurance | 25,000    | Bank Overdraft   | 25,000    |
| Building          | 80,000    | Sundry Creditors | 50,000    |
| Goodwill          | 45,000    | Debentures       | 1,00,000  |

c) From the following information calculate debt equity ratio and debt to capital employed ratio:

Share Capital: Rs.3,00,000  
General Reserve: Rs.1,40,000  
Surplus: Rs.1,20,000  
Money received against share warrant: Rs.40,000  
Long term Borrowings: Rs.2,00,000  
Debentures: Rs.3,02,000  
Long term provisions: Rs.1,05,000

...4/-

**Q.No.6. Answer any one of the following Questions:**

**(12)**

- a)** i) Describe various kinds of shares?  
ii) Explain forfeiture of shares issued at par.
- b)** i) Show the proforma of Schedule 8 investment as per Banking Regulation Act 1949.  
ii) From the following information calculate expense ratio and operating ratio:

|                              |             |
|------------------------------|-------------|
| Opening Stock                | Rs.38,000   |
| Purchases                    | Rs.1,42,000 |
| Carriage                     | Rs.36,000   |
| Sales                        | Rs.3,30,000 |
| Wages                        | Rs.56,000   |
| Administrative Expenses      | Rs.12,000   |
| Selling Expenses             | Rs.18,00    |
| Profit & Loss A/C (Cr. Bal.) | Rs.31,500   |

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Travel & Tourism Management (MO502)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) Briefly explain causes of rapid growth of tourism.
- b) Explain the term Tourist.
- c) Explain museums and art galleries as tourist attractions.
- d) What is Tourism Marketing?
- e) What is Ticketing?
- f) What is a Tour Brochure?

**Q.No.2. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain the components of tourism.
- b) Discuss on disadvantages of tourism.
- c) Show the difference between Domestic and International tourism.

**Q.No.3. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Tourism has evolved into different types, explain.
- b) Explain the features of tourism product.
- c) Discuss on forms of tourism product both natural and man-made.

**Q.No.4. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain the following man made tourism:  
i) Religious and spiritual centres ii) Fairs and festivals iii) Yoga and meditation
- b) Discuss on wildlife sanctuaries as tourism.
- c) Explain performing arts as a tourist attraction.

**Q.No.5. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain market segmentation.
- b) Discuss on marketing mix for tourism.
- c) Write a note on sales promotion.

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Distinguish between travel agency and tour operator.
- b) Explain advantages of tour packages.
- c) Explain the functions of travel agency.
- d) Write a note on role of airlines and railways in the growth of tour operators business.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Advertising Management (MO503)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**$5 \times 3 = 15$**

- a) Explain the meaning of advertising.
- b) Explain the meaning of media research.
- c) Write a brief note on creativity in advertising.
- d) State and explain any three elements of an advertisement.
- e) Explain any two types of visuals.
- f) Discuss briefly the importance of media planning.

**Q.No.2. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) State and explain any two limitations of advertising.
- b) State any six benefits of advertising to the consumer.
- c) Elaborate on the following advertising media:  
i)Newspaper ii)Radio advertising iii)Television advertising

**Q.No.3. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) State and explain any three factors influencing the allocation of funds for advertising.
- b) Elaborate on the meaning of media scheduling.
- c) State and explain any three methods of framing the advertising budget.

**Q.No.4. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Explain the meaning of media planning.
- b) Discuss the creative pyramid.
- c) Elaborate on the AIDA process.

**Q.No.5. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) State and explain any three types of copywriting.
- b) State and explain any three principles for effective copywriting for television.
- c) Explain any three principles of an effective layout in advertising.

**Q.No.6. Answer any two of the following Questions:**

**$2 \times 6 = 12$**

- a) Elaborate on verbal and non-verbal symbols.
- b) Explain the meaning of signs in advertising.
- c) Discuss the client agency relationship.

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Financial Management(MO602)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) Briefly explain traditional approach of financial management.
- b) State any six responsibilities of a finance manager.
- c) State and explain any three types of cost.
- d) Briefly explain capital budgeting.
- e) State and explain any three factors affecting capital structure.
- f) Explain any three features of working capital.

**Q.No.2. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Elaborate an objective of financial management.
- b) Radha Ltd. issued Rs.3,00,000 6% preference shares @ Rs100 each. Calculate preference share capital at: i) Par ii) Premium of 4% iii) Discount of 6%
- c) TATA Ltd. issued 7000, 5% debentures at Rs.10 each. The tax rate applicable to the company is 40%. Calculate cost of debt capital at: i) Premium of 8% ii) Discount of 7%

**Q.No.3. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) The current market price of a share is Rs.200. The company anticipates earnings of Rs.4,00,000 to be distributed among 20000 shareholders, tax rate is 40%. Calculate cost of retained earnings.
- b) State and explain any six types of capital budgeting.
- c) Pink Ltd. is considering the purchase of following machinery. The purchase price is Rs.70,000 and the annual profit after tax is as follows:

| Years | 1     | 2     | 3     | 4     |
|-------|-------|-------|-------|-------|
| NPAT  | 18200 | 21700 | 23800 | 20300 |

Tax rate is 30%

Calculate: i) Pay back period ii) Accounting rate of return

**Q.No.4. Answer any one of the following Questions:**

**(12)**

- a) A company is considering an investment proposal and the initial investment is Rs.25,000. The tax rate given by the company is 50%. The profit before tax is as follows:

| Years | 1     | 2     | 3     | 4     | 5     |
|-------|-------|-------|-------|-------|-------|
| NPBT  | 20000 | 22000 | 28000 | 30000 | 50000 |

Calculate:

- i) Accounting Rate of Return (ARR) ii) Net present value @ 15% iii) Profitability index @ 15%

The present value @ 15% for the first 5 years of one Rupee is as follows:

| Years | 1     | 2     | 3     | 4     | 5     |
|-------|-------|-------|-------|-------|-------|
| PV    | 0.870 | 0.756 | 0.658 | 0.572 | 0.497 |

- b) A firm sells products at Rs.80 per unit. Variable cost is Rs.35 per unit. Fixed cost is Rs.32,000 and the interest rate is 10% on EBIT. Find financial leverage, operating leverage and combined leverage when sales are as follows:

i) 1500 units ii) 1800 units iii) 2100 units

**Q.No.5. Answer any one of the following Questions:**

(12)

a) i) State and explain any six factors affecting dividend policy.  
ii) the following data is available of a firm:

| Particulars            | Firm 'A'     |
|------------------------|--------------|
| Units sold per year    | 30,000 units |
| Selling price per unit | Rs.35        |
| Variable cost per unit | Rs.25        |
| Fixed cost             | Rs.60,000    |
| Interest               | Rs.20,000    |
| No. of equity shares   | 12000        |
| Preference dividend    | Rs.10,000    |
| Amount of Tax          | Rs.50,000    |

Calculate financial leverage, operating leverage, combined leverage and earning per share.

b) A firm has a capital structure comprising of equity shares of Rs.2,00,000 @ Rs.10 per share and 5% debentures of Rs.3,00,000. The firm has to raise an additional capital of Rs.1,00,000 for the purchase of new machinery.

### Plan I: To raise entire amount by 6% preference shares

#### Plan II: To raise entire amount by 7% debentures

### Plan III: To raise entire amount by equity shares

Plan IV: To raise 50% by 6% preference shares and 50% by 7% debentures

Assume that the existing EBIT is Rs.1,00,000 and the tax rate is 50%. Suggest the best plan.

**Q.No.6. Answer any one of the following Questions:**

(12)

a) i) Explain the decision areas in receivables management.  
ii) Elaborate on strategies of cash management.

b) From the following estimate working capital:

i) Raw materials Rs.80 per unit

Labour Rs.20 per unit

Overhead Rs.50 per unit

Selling price Rs.180 per unit

ii) Level of activity 85,000 units

iii) Work in progress raw materials and finished goods

work in progress raw materials are held in stock in an average of 3 weeks.

iv) Credit allowed by suppliers to debtors is by 2 weeks

v) Lack of payment of wages and overhead is one and

each of  
half week

vi) Cash at bank Rs.4500

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# BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

November, 2025 Examinations

Programme: **Modern Office Practice**

Subject: **Business Law(MO615)**

Time Duration: **3 Hrs.**

Max. Marks: **75**

Instructions: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Assume suitable additional data if required.

**Q.No.1. Answer any five of the following Questions:**

**5 x 3 = 15**

- a) Explain acceptance with an example.
- b) Who is a principal?
- c) Explain sleeping, nominal and sub-partner.
- d) Explain any three duties of an partner.
- e) Describe any three advantages of arbitration.
- f) Explain any three characteristics of The Competition Act, 2002.

**Q.No.2. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) When does an offer come to an end? (6 points)
- b) Explain consideration in detail.
- c) Define contract and explain with the help of a diagram.

**Q.No.3. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) What do you mean by termination of agency?
- b) Explain any three rights and duties of a bailor.
- c) Explain the rights of surety.

**Q.No.4. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain the modes of determining the existence of partnership.
- b) Explain the liabilities of partner on dissolution.
- c) How can a partnership firm be dissolved without a court order? (any 3 points)

**Q.No.5. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain any six rights of a partner on dissolution.
- b) Explain the roles played by a conciliator.
- c) What is arbitration award? State and explain its essentials.

**Q.No.6. Answer any two of the following Questions:**

**2 x 6 = 12**

- a) Explain 'settlement of conciliation agreement' in detail.
- b) Describe any six elements of Competition Act, 2002.
- c) Write a note on combination.

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