

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

- Define Economics.
- Briefly explain the following terms:
i) Demand ii) Supply
- Explain Diminishing Marginal Utility with the help of example.
- What do you mean by market structure?
- Find made 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

- Explain shift in supply curve with the help of diagram.

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

2 x 6 = 12

- Discuss on scope of economics.
- Elaborate on various problems associated with economics.
- 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

- State and explain any three assumptions and three exceptions of law of demand.
- Discuss on any three types of elasticity of supply with the help of neat labelled diagram.
- Discuss changes in demand in detail.

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

2 x 6 = 12

- State and explain any three importance and three criticisms of law of Diminishing Marginal Utility.
- Explain law of diminishing equi-marginal utility with the help of neat labelled diagram.
- Discuss price determination under perfect competition.

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

2 x 6 = 12

- Discuss monopoly market and its features.
- Elaborate on the concept of price discrimination and its types.
- 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

- 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

- 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

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)**

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 x 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 x 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 x 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 x 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 x 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 x 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.

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:
1st April: Mr. Pratap commenced business with cash Rs.75,000, Furniture Rs.22,000 and building Rs.70,000
5th April: Purchased goods from Mr. Bajaj textile Rs.8,000/- on credit
9th April: Purchased furniture Rs.22,500
14th April: Sold goods Rs.55,000
21st April: Cash withdrawal for personal use Rs.2,500
28th 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:
1st Nov: Commenced business with cash Rs.1,05,000 and Building Rs.1,25,000
6th Nov: Purchased goods worth Rs.25,000 less 10% cash discount
11th Nov: Received cash Rs.12,000 from Mr. Raja and allowed cash discount of Rs.1,500
18th Nov: Paid Commission Rs.1,800
26th 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:
- 1st May: Received cash from Mr. Ramkrishna Rs.40,000
 - 2nd May: Insurance premium paid Rs.1,200
 - 8th May: Sold goods for Cash Rs.18,600
 - 17th May: Purchased stamps Rs.80
 - 18th May: Received interest Rs.350
 - 21st May: Purchased goods from Mr. Harsh Rs.2,500
 - 26th May: Paid salaries Rs.3,000
 - 31st May: Received Commission Rs.600
- b) What is Cashbook? Explain any three types of Cashbook.
- c) From the following transactions prepare Sales book and Sales Return book in the books of Mr. Kamat as on July 2025:
- 1st July: Sold goods to Rohit Rs.6,850
 - 5th July: Reema purchased goods from Mr. Kamat Rs.2,100
 - 7th July: Rohit returned goods Rs.720
 - 15th July: Sold furniture Rs.12,000
 - 19th July: Mr. Kamat sold goods to Ms. Rita Rs.3,800
 - 22nd July: Neha purchased goods from Mr. Kamat Rs.620
 - 27th July: Rama sold goods to Mr. Kamat Rs.2,640
 - 30th 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 1st April 2020. On 1st April 2021 another furniture was purchased costing Rs.1,20,000. Again on 1st April 2024 furniture costing Rs.70,000 was purchased. Provide depreciation @ 8% p.a. and show necessary accounts till the year ending 31st March 2025 under straight line method.
- b) i) Building costing Rs.3,00,000 was purchased on 1st January 2022. It was decided to provide depreciation @ 10% p.a. under reducing balance method. Prepare necessary accounts till 31st December 2024.
- ii) Prepare simple Petty Cash book from the following as on February 2025:
- 1st February: Received from Cashier Rs.12,180
 - 4th February: Paid travelling expenses Rs.175
 - 10th February: Paid wages Rs.350
 - 13th February: Paid for stamps Rs.23
 - 14th February: Paid for repairs Rs.185
 - 20th February: Paid for newspaper Rs.75
 - 28th 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 31st 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:

- Closing stock was valued @ Rs.80,000
 - Outstanding Salaries Rs.3,000
 - Prepaid Wages Rs.850
 - 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 31st 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:

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

...4/-

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

- 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:
 1st March: Commenced business with cash Rs.1,87,000, building Rs.1,90,000 and furniture Rs.75,000
 8th March: Purchased good worth Rs.43,500 less 8% cash discount
 14th March: Sold goods to Mrs. Rahi Rs.86,900 less 12% trade discount
 20th March: Received interest Rs.6,800
 29th 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

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

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

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

2 x 6 = 12

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

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

2 x 6 = 12

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

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

2 x 6 = 12

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

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

2 x 6 = 12

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

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

2 x 6 = 12

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

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 x 5 = 15

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

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

(12)

- 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 31st 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 31st 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 31st 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

♦♦♦2/-

- 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:

- Outstanding salaries amounting to Rs.1000
 - 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:

- What is rectification of errors? Briefly explain error of principle.
 - Rectify the following transactions:
 - Sold building of RS.1,00,000 debited to furniture A/c
 - Discount received Rs.5,350 was credited to discount allowed account
 - Discount allowed Rs.4,890 was credited to its account as Rs.4,980
 - Interest paid Rs.5600 wrongly entered in commission account Rs.560
- Rectify the following transaction:
 - Purchased from Mr. Jack Rs.33,600/- posted to his account Rs.36,300
 - Sales to Viraj Rs.38000 debited to Rajat account as Rs.3800
 - Salaries paid Rs.40,000 posted to its account as Rs.30,000
 - Rs.8000 paid to Vishvesh was wrongly entered in Vijesh account as Rs.5000
 - Paid for rent debited to repairs account Rs.6000
 - Purchased from Neha Rs.81,000 credited to Neha account

(04)

(08)

(12)

...3/-

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

- a) On 31st 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 31st March 2025: (06)
- i) Cash book showed a balance of Rs.1,05,000
 - ii) Cheque of Rs.10,000 issued on 25th 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 15th 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.

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.

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 x 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 x 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 x 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 x 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 x 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 x 6 = 12**
- a) State and explain three factors determining customer satisfaction.
 - b) Elaborate on customer feedback.
 - c) Discuss customer expectation in detail.

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 x 3 = 15

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

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

2 x 6 = 12

- Discuss on the duties of a Secretary.
- Elaborate on types of Secretaries.
- 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 x 6 = 12

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

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

2 x 6 = 12

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

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

2 x 6 = 12

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

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

2 x 6 = 12

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

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 x 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 x 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 x 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 x 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 x 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 x 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.

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 x 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 31st December 2024 as per the Companies Act 2013:

Particulars	Amt (Rs.)	Particulars	Amt (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 31st 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:

- Closing Stock was valued @ Rs.50,000
- Depreciation on land and building @ 5% p.a. and furniture @ 8% p.a.
- Outstanding office expenses Rs.450
- 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.)
To Opening Stock		By Sales	
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
To Purchases		By Stock on 31/03/2025	
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:

- HR dept. and QC dept. are located at office and production dept. is located at factory
 - Wages and salaries comprises of 1:2:3 between all three depts.
 - Rent of the premises is equally divided between office and factory
 - Sundry expenses are to be allocated between all three depts. equally
- Prepare departmental profit and loss account for the year ending 31st 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 31st 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 31st 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 31st 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:

- Visiting fees are outstanding @ Rs.750
 - Rs.1500 still to pay as salaries
 - Outstanding telephone charges Rs.600
 - 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 31st March 2024

- b) Dr. Renuka's Receipt and Payment account for the year ending 31st 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:

- Dr. Renuka started practicing as a Dental Surgeon on 1st April 2024 with equipment worth Rs.3,00,000
 - She purchased and sold an equipment on 30th November 2024 costing Rs.3500
 - Fees amounting to Rs.12000 still outstanding
 - Salaries were outstanding to the extent of Rs.1200
 - 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

- Explain the following adjustments of company final account as per Company Act 2013
i)Bad debt ii) Depreciation
- Dr. Jay commenced practicing as a Cardiologist on 1st 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:

- Salaries still to be paid Rs.450
 - Rent of the clinic paid in advance Rs.500
 - Depreciate equipment @ 10% p.a.
- Prepare Receipt and Expenditure account of Dr. Jay
- Discuss on benefits of GST Act 2017.

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

2 x 6 = 12

- Explain the registration process of GST Act 2017.
- Write a short note on evolution of GST Act 2017.
- Explain composite supply under GST Act 2017.

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 x 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 x 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 x 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 x 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 x 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 x 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.

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.

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

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

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

(12)

- The following information is extracted from Trial Balance of Syndicate Bank Ltd. as on 31st 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 31st March 2024.

...2/-

- b) The following financial data is extracted from the books of ICICI Bank Ltd. as on 31st 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 31st 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: 1st 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 1st 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 1st 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 StraightLine method. Show ledger accounts in the books of Ankita Ltd and Rita Ltd.
- b) Classmate Ltd. purchased machinery on 1st 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 propriety ratio as on 31st 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

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.

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 x 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 x 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 x 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 x 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 x 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 x 6 = 12**
- a) Elaborate on verbal and non-verbal symbols.
 - b) Explain the meaning of signs in advertising.
 - c) Discuss the client agency relationship.

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

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

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

2 x 6 = 12

- Elaborate an objective of financial management.
- 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%
- 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

- 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.
- State and explain any six types of capital budgeting.
- 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 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

- 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:

...2/-

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 held in stock in an average of 3 weeks
 - iv)Credit allowed by suppliers and debtors is by 2 weeks
 - v)Lack of payment of wages and overhead is one and half week
 - vi)Cash at bank Rs.4500

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 a 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.
