BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

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

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) State any five features of Economics.
b) Explain why demand curve slopes downwards.
c) Define diminishing marginal utility.
d) State any four elements of market.
e) Find range for the following data:
183, 250, 175, 94, 138, 218, 167, 248, 98, 256
f) Draw a neat diagram of supply curve.

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

a) 'Economics asks what goods and services will be produced, how and for whom', elaborate the statement.
b) Differentiate between micro economics and macro economics.
c) State and explain various exceptions of law of demand.

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

a) Explain law of demand with the help of neat labeled diagram.
b) Discuss variations in demand in detail.
c) Describe any three types of elasticity of supply with the help of diagrams.

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

a) Explain law of diminishing marginal utility with the help of neat labeled diagram.
b) Explain any three assumptions and three exceptions of law of diminishing marginal utility.
c) State and explain any four types of markets.

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

a) Discuss perfect competitive market and its features.
b) Elaborate on pricing a new product as one of the pricing strategy.
c) Discuss break even point in detail.

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

a) Compute mean of the following frequency distribution using step deviation method:

Class Interval	0-11	11-22	22-33	33-44	44-55	55-66
Frequency	9	17	28	26	15	8

b) Find the median and mode of the following data:

Variate	0-10	10-20	20-30	30-40	40-50
Frequency	31	44	39	58	12

c) The following are the marks obtained by the students of Bachelors of Commerce in Semester I examination 2024:

55	75	63	86	32	61	54	82	45	39
57	38	41	72	69	93	82	43	86	73
42	46	54	53	75	47	77	91	57	35
49	92	56	61	84	55	37	48	79	81
62	85	94	59	97	41	64	88	66	96

Construct a group frequency distribution table. Use classes as 31-38, 39-46, 47-54, 55-62, etc.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

Programme: **Modern Office Mngmt.**

Subject: **Principles of Management(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) State and explain any three features of management.
b) What is management?
c) What is planning?
d) Explain the importance of motivation. (3 points)
e) Briefly explain the problems in control process.
f) State any three features of decision making.

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

a) Henry Fayol has given 14 principles of management, explain any six of them.
b) Elaborate on top level and middle level of management and state their functions.
c) Write a note on nature of management.

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

a) State and explain the steps in the planning process.
b) Distinguish between formal and informal organization.
c) Write a note on organizing as a managerial function:
d) Discuss on features of planning.

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

a) Explain Maslow's theory of motivation with the help of a diagram.
b) Elaborate on importance of leadership.
c) Write a note on motivation.
d) Discuss on barriers to communication.

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

a) Elaborate on the importance of controlling as a function in the organization.
b) Discuss on the steps in the control process.
c) Explain the functions of leadership.

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

a) Write a note on rationality in decision making.
b) Discuss on advantages of effective decision making.

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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 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.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

Programme: **Common**

Subject: **Environmental Studies (GC203)**

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 Environmental Studies.
b) What is the aesthetic value of biodiversity?
c) Give any two examples of water conflict in India.
d) State the causes of land degradation.
e) Why is it necessary to separate dry and wet waste?
f) List the major sources of noise pollution.
g) State the objectives of Environment Protection Act.

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

a) What is sustainable development? State any five guidelines for sustainable development.
b) Write a note on environmental audit.
c) Discuss the need for women and child welfare and name any four schemes of the Government for women and child welfare.

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

a) With suitable examples explain food chain and food web.
b) Draw and explain: i)Pyramid of number for grassland ecosystem ii)Pyramid of biomass for pond ecosystem
c) Discuss the various threats to biodiversity.

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

a) Discuss the causes and effects of deforestation.
b) Explain the effects of mining activities on the environment.
c) What are non-renewable sources of energy? Discuss any two alternate sources of energy in use.

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

a) What is acid rain? State its causes and effects.
b) Draw the flow sheet diagrams of primary and secondary treatment of waste water.
c) What is radioactive waste? Write a note on hazards of exposure to radioactive waste.

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

a) Discuss the effects of air pollution on human health.
b) State the objectives of the following Acts:
i)Wildlife Protection Act ii)Forest Conservation Act
c) Explain the role you will play in educating the people in your locality to prevent different types of pollution.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

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

Subject: **Managerial & Administrative Communication (MO201)/(MM201)**

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 and explain any three features of business communication.

b) Explain any three types of business letters.

c) Show the format of a circular letter for introducing new line of business goods.

d) Show the format for enquiry form.

e) Discuss on ways of placing the order.

f) Explain three steps involved in collection letters.

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

a) Discuss on principles of effective writing.

b) Write a note on business communication.

c) Show the distinction between oral and written communication.

Q.No.3. Answer any one of the following Questions: **(12)**

a) Draft a circular of Heena Garments, Ramesh Park, Laxmi Nagar, New Delhi, Delhi, informing the customer about shifting the business to a new premises on account of new designer gown counter introduced at the new premises. Address of new premises is Shop No. 29, Ground floor, Deer Park, Hauz Khas, New Delhi.

b) Draft a circular on behalf of Rajashree Foods, Somwar Peth, Malvan Maharashtra, to draw attention of your customer to a special discount for one month on account of stock clearance.

Q.No.4. Answer any one of the following Questions: **(12)**

a) Daft a letter on behalf of Kent Store, RN Avenue Market, Sodepur, Khardaha, West Bengal, to Kent Industries Ltd. CPT Colony, Tartala, Kolkata, West Bengal, asking for better terms. Suggest trade discount, incentive discount and also thank for good quotation.

b) Draft a reply to enquiry letter on behalf of Sameer Hardware Company, Shop No. 60, Near Municipal Market, Panaji, to the Ashapura Hardware and Power Tools, Next to Goa Cashew, Panaji Market, Panaji Goa. Mention some terms and conditions along with some special features.

Q.No.5. Answer any one of the following Questions: **(12)**

a) Show the detailed format for order form.

b) You have received an order for 70 tables in black colour. You are Magnum Furniture Store, Verna, Goa. Draft a reply to Woodland Furniture Mart, Dongorim, Navelim, Goa, suggesting a substitute for similar product.

Q.No.6. Answer any one of the following Questions: **(12)**

a) Draft a complaint on behalf of Mahadev Trading Company, Gandhi Market, Margao, Goa to the Lalit Corporation, Shop No. 62, Crawford Market, Mumbai Maharashtra, regarding

...2/-

receiving damaged ceramic plates order of 300 plates.

b) Draft a 1st collection letter on behalf of Rashid Cycles, Goregaon West, Mumbai Maharashtra, to the Harish Bi-cycles, Chandni Chowk, Delhi and also enclose the statement of account.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

Programme: **Modern Office Mngmt.**

Subject: **Bookkeeping & Accounting(MM202)**

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.
b) State any six features of journal.
c) Briefly explain the term ledger.
d) State any six types of subsidiary books.
e) What do you mean by cash book?
f) Explain trading account and profit and loss account.

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

a) Explain any two conventions of accounting.
b) Explain the following terms of accounting:
i)Transaction ii) Bad debt iii) Inventories
c) Prepare the following ledgers from the given transactions as on April 2025 in the books of Ravindra:
i)Cash account, ii) Sales account (iii) Purchase account
2025
1st April: Ravindra commenced business with cash Rs.50,000
8th April: Purchased goods for cash Rs.12,000
12th April: Sold goods Rs.25,000
16th April: Paid rent Rs.2,100
20th April: Received from Mohan Rs.18,500

Q.No.3. Answer any one of the following: **(12)**

a) From the following transactions prepare necessary journal entries and prepare the following ledgers in the books of Mr. Dessai and balance them:
i)Cash A/C ii) Bank A/C iii) Furniture A/C iv) Wages A/C
v) Capital A/C
2025:
1st Dec: Started business with cash Rs.1,80,000 and furniture Rs.65,000
8th Dec: Bought goods of Rs.18,000 at 6% trade discount
11th Dec: Received cash of Rs.1,450 from Mr. Rikky and allowed him a discount of Rs.50
19th Dec: Paid wages Rs.4,200
25th Dec: Opened bank account in Bank of Maharashtra by depositing Rs.5,600
30th Dec: Purchased a cattle for cash Rs.9000

...2/-

b) Pass necessary journal entries and prepare the following ledgers in the books of Mr. Andrew as on May 2025:
i)Anand Traders A/C ii) Drawing A/C iii) Machinery A/C
iv) Interest A/C v) Salary A/C
<u>2025</u>
1st May: Commenced business with cash Rs.2,05,000 and machinery Rs.1,75,000
6th May: Purchased goods of Rs.46,000 from Anand Traders @ 8% trade discount
9th May: Paid salaries Rs.32,000
15th May: Received interest Rs.980
24th May: Sold machinery for cash Rs.16,000
27th May: Withdrawn cash for personal use Rs.1,050
31st May: Paid to Anand Traders Rs.40,000

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

a) From the following transactions prepare sales book and sales return book in the books of Ms. Kimaya as on November 2025:
<u>2025:</u>
1st Nov: Sold goods to Reshma Rs.12500
4th Nov: Joy purchased good from Kimaya Rs.18000
9th Nov: Return goods by Reshma Rs.2500
13th Nov: Sold old furniture to Radha Rs.680
20th Nov: Supplied goods to Nazim Rs.7580
24th Nov: Sold goods to Renuka Rs.10500
29th Nov: Returned goods by Nazim Rs.680

b) Enter the following transactions in simple petty cash book as on September 2025:
<u>2025:</u>
1st Sept: Received from cashier Rs.12000
6th Sept: Paid for postage Rs.75
9th Sept: Paid for transport Rs.700
16th Sept: Paid for electricity bill Rs.125
17th Sept: Paid for stationery Rs.250
21st Sept: Advertisement expenses Rs.300
28th Sept: Postal stamps expenses Rs.60
30th Sept: Paid for cleaning Rs.280

...3/-

c) Prepare simple column cash book as on March 2025:

2025:

1st March: Opening cash balance Rs.4000
7th March: Cash sales Rs.1055
11th March: Received Rs.680 from Mr. Aniket
18th March: Deposited in HDFC Bank Rs.750
23rd March: Paid wages Rs.350
28th March: Received interest on debentures Rs.655

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

a) From the following transactions prepare cash book with cash and discount column as on Oct 2025:

2025:

1st Oct: Cash in hand Rs.12000
5th Oct: Received from Raj Automobiles Rs.4400 in full settlement of his A/C of Rs.4500
10th Oct: Received for cash sales Rs.1200
15th Oct: Paid to Mr. Namdev Rs.540 in full settlement of his account for Rs.600
20th Oct: Deposited into the bank Rs.600
30th Oct: Purchased office furniture Rs.1300

b) From the following ledger balances prepare trial balance of Mr. Bhima as on 31st March 2026:

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
Stock	1,60,000	Bills Payable	76,500
Purchases	2,15,000	Interest Received	21,400
Capital	3,14,000	Drawings	44,600
Furniture	1,92,000	Audit Fees	4,500
Postage	56,500	Sundry Creditors	80,000
Purchase Return	43,500	Bank Loan	1,80,000

c) From the following prepare trading A/C and find out gross profit or gross loss for the year ending 31st March 2026:

Stock on 1/04/2025	Rs.48000
Purchases	Rs.210000
Wages	Rs.25000
Freight	Rs.5000
Factory heating	Rs.8000
Sales	Rs.29000
Discount Received	Rs.4200
Stock on 31/03/2026	Rs.34000

Q.No.6. Answer any one of the following: **(12)**

a) Pass necessary journal entries and prepare the following ledgers in the books of Mr. Andrew as on May 2025:
i) Anand Traders A/C ii) Drawing A/C iii) Machinery A/C iv) Interest A/C v) Salary A/C

2025

1st May: Commenced business with cash Rs.2,05,000 and machinery Rs.1,75,000
6th May: Purchased goods of Rs.46,000 from Anand Traders @ 8% trade discount
9th May: Paid salaries Rs.32,000
15th May: Received interest Rs.980
24th May: Sold machinery for cash Rs.16,000
27th May: Withdrawn cash for personal use Rs.1,050
31st May: Paid to Anand Traders Rs.40,000

Q.No.6. Answer any One of the following Questions: **(12)**

a) From the following trial balance of Rani Traders prepare trading A/C, profit/loss A/C and balance sheet as on 31st March 2026:

Particulars	Amt.Rs.	Particulars	Amt.(Rs.)
Opening stock	8,24,000	Capital	15,88,000
Purchases	8,28,000	Sales	17,94,300
Debtors	24,000	Creditors	48,000
Drawings	92,000	Discount Received	23,500
Office Expenses	1,02,000		
Land & Building	12,00,000		
Rent	1,50,000		
Salary	1,60,000		
Discount Allowed	25,800		
Insurance	48,000		
	34,53,800		34,53,800

Adjustments:
i)Outstanding Salary Rs.20500
ii)Rent paid in advance Rs.18500
iii)Depreciate land and building @ 8% p.a.
iv)Closing stock is valued at Rs.6,20,000

b) Sony Traders has the following trial balance as on 31st March 2026. Prepare trading A/C, profit & loss A/C and balance sheet:

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
Opening stock	3,50,000	Sales	5,97,000
Purchases	4,10,000	Bills payable	45,000
Sales Return	18,000	Capital	5,20,000
Bills Receivable	35,000	Purchase Return	12,000
Furniture	2,50,000	Interest Received	10,500
Rent	65,000		
Insurance	22,000		
Wages	27,000		
Commission paid	7,500		
	11,84,500		11,84,500

Adjustments:
i)Stock on 31st March 2026 is Rs.3,10,000
ii)Depreciate furniture @10%
iii)Rent paid in advance Rs.5000
iv)Wages still to pay Rs.8000

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

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

Subject: **Administrative Management-II (MO204)/(MM204)**

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 six responsibilities of office system.
b) Explain the meaning of record management.
c) State and explain any three importance of filing.
d) State and explain any two principles of form designing.
e) Elaborate on copying machine in an office.
f) State any six principles of office system.
g) Elaborate on disposal of obsolete forms.

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

a) Explain the flow process chart.
b) Discuss the meaning of office system and routines.
c) Elaborate on flow of office work.

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

a) State and explain any six characteristics of system and routines.
b) State and explain any six principles of record keeping.
c) Elaborate on record retention and disposal.

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

a) Explain flat files and arch lever files as modern filing devices.
b) Elaborate on page index.
c) Explain any three factors affecting form design.

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

a) State and explain any three benefits of using forms.
b) Elaborate on meaning of office forms.
c) Explain any three methods of form designing.

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

a) State any six disadvantages of office machines.
b) Discuss computer as an equipment in office.
c) Explain the meaning of office machine and equipments.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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) State any three functions of money market.
b) State and explain any two sources of industrial finance.
c) Explain the meaning of developing economy.
d) Explain the meaning of public revenue.
e) Explain the concept of deficit finance.
f) State any three roles of RBI.

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

a) State any six limitations of money market.
b) State and explain any three functions of capital market.
c) Write a detailed note on Unit Trust of India. (UTI)

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

a) Discuss any three instruments of capital market.
b) Discuss any three sources of agricultural finance.
c) State and explain any three importance of commercial banks.

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

a) Elaborate on the need for industrial finance.
b) State and explain any six features of economic development.
c) Write a note on performance of economic planning in India.

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

a) State any six objectives of economic development.
b) Explain any six cannons of taxation.
c) State and explain any three types of indirect tax.

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

a) State and explain any three features of direct tax.
b) Discuss the role of deficit financing in economic development.
c) Discuss any three limitations of deficit financing.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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**

a) Distinguish between single entry system and double entry system.

b) What is bank reconciliation statement? State any three needs.

c) Explain parties to a bill of exchange with the help of neat labeled diagram.

d) State and explain any five features of computerized accounting system.

Q.No.2. Answer any One of the following Questions: **(12)**

a) Mrs. Arti keeps her books on single entry system. Following information is disclosed from her books:

Particulars	31/12/2023	31/12/2024
Cash at Bank	72,000	1,08,000
Stick in Trade	60,000	75,000
Debtors	1,20,000	1,80,000
Furniture	30,000	30,000
Sundry Creditors	1,06,000	1,26,000
Bills payable	NIL	36,000
Loan from Khan	NIL	12,000
Investment	NIL	60,000

Additional information:

i)Mrs. Arti transferred Rs.600 each month during the 1st half year and Rs.400 each month for the remaining period from her business to her private bank account by way of drawing and took away Rs.1400 worth of goods for private use

ii)She sold her private car for Rs.14000 and proceeds were utilized for business

iii)Furniture to be depreciated by 10% p.a. and reserve for doubtful debt to be maintained @ 5% on debtors

Find out profit or loss for the year ending 31st December 2024

b) Mr. Rajesh maintains his books of accounts under single entry system. From the following information, calculate credit sales and credit purchases:

Particulars	31/12/2023	31/12/2024
Bills Receivable	8,000	6,000
Bills Payable	4,000	5,000
Creditors	12,000	9,000
Debtors	14,000	18,000

Cash received against debtors Rs.45000

Cash received against bills receivable Rs.25000

Payment to creditors Rs.60,000

Payment made against bills payable Rs.24000

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

a) i)Briefly explain error of omission and error of commission. **(04)**

ii)Rectify the following transactions: **(08)**

1)Discount received Rs.85600 was credited to discount allowed account

2)Discount allowed Rs.105000 was credited to discount received account

3)Discount allowed Rs.650 was debited to discount received account Rs.560

4)Paid to Mr. Kim Rs.50,000 was wrongly debited to Mr. Jim's account Rs.5000

b) Rectify the following transactions: **(12)**

i)Purchased machinery of Rs.5,00,000 credited to building account Rs.6,00,000

ii)Purchased from Johny Rs.55000 posted to his account as Rs.5,500

iii)Sales to Narendra Rs.40,000 debited to Surendra account as Rs.4000

iv)Wages paid was debited to salaries account Rs.22500

v)Repairs paid Rs.12500 posted to its account as Rs.15200

vi)Received from Irfan Rs.6500 wrongly debited to Ira account

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

a) From the following information prepare bank reconciliation statement as on 31st December 2024: **(12)**

i)Bank balance as per cash book Rs.2,00,000

ii)Cheque received Rs.30,000 and deposited into the bank but not collected

iii)Direct deposits made by the customers Rs.27,000

iv)Bank charges debited by the bank Rs.8500 but not recorded in cash book

v)Dividend collected by bank and credited to passbook but was not recorded in cash book Rs.3500

b) Prepare bank reconciliation statement as on 31st March 2025: **(12)**

i)A cheque of Rs.17000 received from Mr. Kiran was deposited into the bank but not collected by the bank

ii)Cheque issued Rs.25000 was not presented for bank payment

iii)Bank passbook shows a debit balance of Rs.1200 for insurance

iv)Bank balance as per passbook Rs.1,85,500

v)Rs.5500 deposited into the bank, but not recorded in cash book

c) i)Explain the term pass-book. **(02)**

ii)Discuss the reasons for disagreement between cash book balance and passbook balance. **(10)**

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

a) Journalise the following transactions in the books of Mr. Rajdeep and Mr.Jaydeep. Mr. Rajdeep sold goods to Mr. Jaydeep worth Rs.2,50,000 on 1st April 2024. He drew a bill for four months on him for the amount. Mr. Jaydeep accepted it and returned it to Mr. Rajdeep. On the due date the bill was duly honoured.

b) Give a specimen of bill of exchange from the following:

Drawer: Mr. Satyawan Naik, Sada Vasco Goa

Drawee: Ms. Savitri Kerkar, Karaswada Mapusa Goa

Date of drawing bill: 1st November 2024

Amount of bill: Rs.1,08,500

Term of credit: 92 days

c) What is Bill of Exchange? Briefly explain the parties involved.

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

a) Briefly explain the importance of computerized accounting system.

b) What are the transactions performed when bank overdraft as per pass book is given. State any six transactions.

c) Prepare a bill of exchange from the following:

Drawer: Mr. Razak Shaikh, Mapusa Goa

Drawee: Mrs. Delisa Dias, Arlem Margao Goa

Amount: Rs.80,000

Period: 7 months

Payee: Mr. Rajesh Patil, Mapusa Goa

Date of bill: 7th May 2024

Date of acceptance: 10th May 2024

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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) What is business organization?
b) State and explain any three advantages of sole trader.
c) Explain the meaning of business combination.
d) What do you mean by horizontal combination?
e) Define and explain public utility.
f) Explain SEBI.

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

a) Explain the six factors influencing the size of a business.
b) Distinguish between plant and firm. (6 points)
c) Explain industry and its features.

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

a) Define joint stock company and give any five of its advantages.
b) Differentiate between sole trader and partnership.
c) Describe any six disadvantages of co-operative organization.

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

a) State and explain any six advantages of business combination.
b) Describe the terms: i) Association ii) Federation iii) Consolidation
c) Identify and explain the six factors responsible for the growth of combination.

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

a) State and discuss the arguments in favour of privatization of public utilities.
b) Describe any six features of public enterprise.
c) Briefly describe the following terms: i) Departmental undertaking ii) Statutory /Public corporation iii) Government company

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

a) Explain any six functions of stock exchange.
b) Explain the meaning of marketing of securities and classification of security buyers.
c) Write a short note on sale of securities to employers and creditors.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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**

a) Briefly explain importance of a secretary.
b) Write a note on personal assistant as a type of a secretary.
c) Who is a Company Secretary?
d) State any six objectives of a company meeting.
e) Explain the features of minutes.
f) State any six telephone manners which a secretary should have.

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

a) Discuss on role of a secretary in company formation at the promotion stage.
b) Explain managerial or executive secretary along with its functions.
c) Explain any six duties of a secretary.

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

a) State and explain the qualification required to be appointed as a Company Secretary.
b) Write a note on appointment of a Company Secretary.
c) Discuss on the duties of a Company Secretary.

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

a) Explain in detail the term quorum and proxy.
b) Discuss on secretarial work before, during and after the meeting.
c) Explain the features of different types of company meetings.

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

a) Briefly explain the elements of a valid meeting.
b) Explain the contents of minutes and methods of drafting minutes.
c) Write short note on types of resolutions.

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

a) Explain the steps involved in handling inward mail through postal services.
b) Discuss on duties of a secretary at making travel arrangements.
c) Discuss the term office visitor and discuss on scheduling and rescheduling of office visitors.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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)** Elaborate on Women at Workplace.
- **b)** State and explain any two importance of attitude at workplace.
- **c)** Discuss the role of non-monetary factors in Motivation.
- **d)** State and explain any two factors affecting Perception.
- **e)** Explain the meaning of Stress.
- **f)** Explain Likert's scale used in measuring attitude.
- **g)** Explain Maslow's Needs Hierarchy theory in brief.
- **h)** Explain the meaning of Perception.

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

- **a)** Discuss the considerations for a disabled employee at workplace.
- **b)** State and explain any three areas of work psychology.
- **c)** Explain the relationship between attitude and job satisfaction.

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

- **a)** State and explain any three ways of dealing with resistance to change.
- **b)** State any six importance of Change.
- **c)** Discuss any three features of Attitude.

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

- **a)** Elaborate on McGregor's theory X and theory Y.
- **b)** Explain Herzberg's Two Factor theory.
- **c)** Explain Vroom's Expectancy theory.

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

- **a)** Elaborate on the importance of work motivation.
- **b)** Explain the MBTI personality type.
- **c)** Discuss the Sigmund Freud theory.

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

- **a)** State and explain any six causes of stress.
- **b)** Discuss any three consequences of work stress.
- **c)** State and explain any three factors influencing stress.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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 3 from the following Questions: **3 x 5 = 15**

a) Write a short on Financial Accounting.
b) Briefly explain inter departmental transfer.
c) Explain cash book and draw a specimen of cash A/C.
d) Explain 'business' as per GST Act 2017.

Q.No.2. Answer any one from the following Questions: **(12)**

a) From the following trial balance prepare balance sheet of Shah and Shah Co. Ltd. as on 31st March 2024 as per Company's Act 2013:

Liabilities	Amt.(Rs.)	Assets	Amt.(Rs.)
General reserve	65,000	Sundry debtors	45,000
Sundry creditors	75,000	Bills receivables	50,000
Bills payable	48,000	Business premises	1,80,000
Capital	5,50,000	Plant & machinery	2,40,000
		Investment	1,27,000
		Cash in hand	15,000
		Cash at bank	71,000
		Preliminary expenses	10,000
	7,38,000		7,38,000

Adjustments:
i) Depreciate plant and machinery and business premise @ 8% p.a.
ii) Outstanding wages Rs.400 and prepaid insurance Rs.300
iii) RDD @ 5% on debtors
iv) Closing stock was valued at Rs.75,000

b) From the following trial balance prepare profit and loss statement of Timble Brothers Ltd. as on 31st December 2024 as per Company's Act 2013:

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
Opening Stock	90,000	Sales	3,65,000
Interest paid	12,000	Carriage Outward	30,000
Purchases	2,10,000	Discount Received	11,500
Carriage Inward	11,000		
Discount Allowed	6,500		
Wages	22,000		
Bad debt	25,000		
Insurance	16,500		
Printing and Stationery	13,500		
	4,06,500		4,06,500

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Adjustments:
i)Outstanding wages amounted to Rs.1,200
ii)Insurance paid in advance Rs.560
iii)Write of further Bad debt Rs.600
iv)RDD to be maintained at Rs.450
v)Closing stock was valued at Rs.45,000

Q.No.3. Answer any One from the following Questions: **(12)**

a) Trading profit and loss account of Departments X, Y and Z for 6 months year ending 31st March 2025 is as follows:

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
To Purchases		By Sales	
Dept X	78,000	Dept X	1,12,000
Dept Y	63,000	Dept Y	1,03,000
Dept Z	54,000	Dept Z	92,000
To Salaries	42,000	By stock 31/3/2025	
To Rent	51,000	Dept X	33,000
To Sundry Expenses	32,000	Dept Y	47,000
To Profit	96,000	Dept Z	29,000
	4,16,000		4,16,000

Prepare departmental account for each of three departments X, Y and Z mentioned above after taking into consideration the following information:
i)Dept. X and dept. Y are located at the showroom and dept. Z is located at the workshop
ii)Salaries comprises of showroom ¾ and workshop ¼ . It was decided to allocate showroom salaries in the ratio 3:1 between dept. X and dept. Y
iii)Workshop rent is Rs.400 per month. The rent of the showroom is to be divided equally between dept. X and dept. Y
iv)Sundry expenses are to be allocated on the basis of sales turnover of each dept

b) From the following trial balance prepare departmental trading and profit and loss account and balance sheet as on 31st March 2025:

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
Stock on 1/04/2024		Sales	
Stores Dept	1,05,000	Store Dept	3,00,000
Purchase Dept	94,000	Purchase Dept	2,00,000
Purchases		Creditors	38,000
Stores Dept	1,00,000	Capital	2,50,000
Purchase Dept	85,000		
Wages			
Stores Dept	33,000		
Purchase Dept	44,000		
Salaries	42,000		
Advertisement	38,000		
Land & Building	1,05,000		
Machinery	88,000		
Debtors	36,000		
Cash at Bank	18,000		
	7,88,000		7,88,000

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Additional information:
i)Closing stock was valued at for store dept Rs.45,000 and purchase dept Rs.37,000
ii)Salaries and advertising are to be apportioned 45% to stores dept and 55% to purchase dept
iii)Inter transfer of goods from stores dept to purchase dept is Rs.54,000
iv)Depreciate land and building @10%p.a. and machinery @12%p.a which is to be charged @ 75% to stores dept and 25% to purchase dept

Q.No.4. Answer any One from the following Questions: (12)

a) Dr. Diksha receipt and payment account for the year ending 31st March 2025 is as follows:

Receipt	Amt.(Rs.)	Payment	Amt.(Rs.)
To Fees Received	1,50,000	By Rent	15,000
To Equipment Sold	5,000	By Journals	12,000
To interest on investment	8,000	By Library books	23,000
		By Equipments	98,000
		By Drawings	2,000
		By Cash at Bank	4,000
		By Conveyance	1,500
		By Salary	7,500
	1,63,000		1,63,000

Additional information:
i)Dr. Diksha started practicing clinic on 1st April 2024 with the equipment worth Rs.2,40,000
ii)She purchased and sold equipment costing Rs.6,000 on 1st January 2025
iii)Provide depreciation @ 5% p.a. on equipment and 8% p.a. on library books

b) Dr. Khan's receipt and payment account for the year ending 31st December 2024 is as follows:

Receipt	Amt.(Rs.)	Payment	Amt.(Rs.)
To Capital	3,00,000	By Plant & Machinery	1,11,000
To Fees Received	1,00,000	By Land and Building	1,47,000
To interest Received	25,800	By Equipment	1,42,000
To Miscellaneous Receipt	18,200	By Newspaper	8,600
		By Salary	14,000
		By Rent	16,500
		By Journals	3,700
		By Cash in Hand	1,200
	4,44,000		4,44,000

Additional information:
i)Outstanding salaries amounted to Rs.1400
ii)Miscellaneous fees still to pay Rs.3500
iii)Depreciate land and building @ 6% p.a.
Plant and machinery @ 10% p.a. and equipment @ 8% p.a.

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

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

b) Dr. Radha practice as a child specialist on 1st July 2024 investing Rs.3,40,000 in equipment. Her receipt and payment account for the year ended 30the June 2025 was as follows:

Receipt	Amt.(Rs.)	Payment	Amt.(Rs.)
To Fees Received	1,10,000	By Salaries	17,000
		By Library Books	25,000
		By Equipments	48,000
		By Drawings	14,000
		By Cash	6,000
	1,10,000		1,10,000

Additional Information:
i)Outstanding salaries Rs.500
ii)Depreciate library books @ 8% p.a. and equipment @ 10% p.a.
Prepare receipt and expenditure account and balance sheet of Dr. Radha as on 3rd June 2025.

c) Explain the structure of GST Act 2017.

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

a) Discuss on Returns and Assessment of GST.

b) Explain Taxable person and Turnover as the definitions under GST Act 2017.

c) Discuss stage of evolution of GST Act 2017.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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)** What is pigmy security?
- **b)** What do you mean by a self cheque?
- **c)** State and explain any three drawbacks of plastic money.
- **d)** State and explain any three merits of debit cards.
- **e)** Describe any three features of NEFT.
- **f)** What is a vending machine?

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

- **a)** Explain gold advance in detail.
- **b)** Briefly explain private and public sector banks.
- **c)** Explain recurring deposits in detail.

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

- **a)** Describe cooperative banks and their importance.
- **b)** Define passbook. Explain any four types of passbook.
- **c)** State and explain the meaning and features of Demand Draft.

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

- **a)** Discuss Pradhan Mantri Jan Dhan Yojana and explain its benefits.
- **b)** Explain any six significance of E-banking.
- **c)** Briefly explain any three banking payment intermediary.

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

- **a)** Briefly explain 'pay orders, a conventional system'.
- **b)** Describe any six advantages of SWIFT.
- **c)** Write any three advantages of telephone and mobile banking.

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

- **a)** What is Banking communication? Explain: i)Live Chat ii)Chabot iii)Call center
- **b)** Discuss six recent trends and development in banking technology.
- **c)** State and explain any three merits and demerits of universal banking.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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) Explain any three importance of marketing mix.
b) Define niche marketing.
c) Explain the concept of consumer behavior.
d) What do you mean by packaging?
e) State any three limitations of branding.
f) Define customer relationship management.

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

a) What do you mean by marketing mix? Describe the four variables of marketing mix.
b) State and explain the various functions of marketing manager.
c) Elaborate on the various packaging policies.

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

a) Explain marketing environment with reference to competition and government policies.
b) Explain the following bases for market segmentation: i)Geographic ii)Psychographic
c) Discuss on limitations of market segmentation.

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

a) Describe interest, evaluation and intention purchases as the stages of individual buying process.
b) Discuss cultural and social factors determining consumer behavior.
c) Discuss any three advantages and three disadvantages of customer relationship management.

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

a) What is branding? Explain any four advantages of branding.
b) State and explain any six importance of labeling.
c) Write a short note on pricing and discuss on any two methods of price determination.

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

a) Elaborate on video marketing and content marketing.
b) Discuss factors leading to growth of rural markets.
c) Describe digital marketing.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

Programme: **Modern Office Practice**

Subject: **Cost Accounting (MO407)**

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) Distinguish between Cost Accounting and Financial Accounting. (3 points)

b) Briefly explain methods of time booking.

c) What is batch costing?

d) Explain direct labour cost percentage and direct labour hour rate.

e) State the features of process costing.

f) Explain the following: i)Normal loss ii) Abnormal loss

Q.No.2. Answer any One of the following Questions: **(12)**

a) From the following information for the month of February prepare a cost sheet to show the following: i) Prime Cost ii) Factory Cost iii) Cost of production iv) Total cost

Particulars	Amount (Rs.)
Direct Material	60000
Direct Wages	29000
Factory rent & rates	25000
Office rent & rates	5000
Plant repairs & maintenance	10000
Plant depreciation	12500
Factory lighting & Fitting	4000
Factory managers Salary	20000
Office Salary	16000
Directors Remuneration	15000
Telephone charges	2000
Printing & Stationery	1000
Legal charges	1500
Advertisement	1500
Salesmen salary	25000
Showroom rent	5000
Sales	416000

b) i)Discuss on Cost Accounting and its advantages.
ii)Explain the terms cost unit, cost centre and cost object.

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

a) From the following particulars write the priced stores ledger under LIFO method:

1/12/2024	Stock in hand 600units @ Rs.21 each
3/12/2024	Issued 200 units
3/12/2024	Purchased 150 units @ Rs.23 each
4/12/2024	Issued 120 units
5/12/2024	Purchased 200 units @ Rs.25 each
10/12/2024	Issued 250 units

b) Write a note on methods of pricing of materials issues.

c) What is time keeping in cost accounting? Explain its methods.

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

a) Explain the terms Apportionment and Allocation in costing.

b) Write a note on methods of Absorption.

c) What is service costing? Discuss on its types.

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

a) Discuss on contract costing and its procedure.

b) What is job costing? Explain its objectives.

c) Elaborate on the procedure of Batch Costing.

Q.No.6. Answer any One of the following Questions: **(12)**

a) Three different processes are involved in completion of a product, i.e process S, process T and process U respectively. During the end of the month April 2025, 6000 units were produced. The following information is obtained:

Particulars	Process S	Process T	Process U
Material	12000	6000	4000
Wages	10000	8000	10000
Direct Expenses	4000	1000	4000

The indirect expenses for the period where 4800 allocated to the process on the basis of wages. Prepare process accounts showing total cost and cost per unit.

b) A product passes through three distinct processes to completion. Those processes are numbered 1, 2, 3. During the week ended 11/10/2025, 5000 units are produced.

The following information is obtained:

Particulars	Process 1	Process 2	Process 3
Direct Materials	16500	11600	9500
Direct Labour	20000	15000	20000

The overhead expenses for the period were Rs.18000 apportioned to the processes on the basis of wages. No work-in-progress or process stocks existed at the beginning or at the end of the week.

Prepare process accounts showing total cost and cost per unit.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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) Explain non-banking assets of Section IX as one of the legal provision of Banking Regulation Act 1949.

b) Briefly explain the term Hire Purchaser and Hire Vendor.

c) Differentiate between hire purchase system and installment payment system of Accounting.

d) Explain ratio analysis.

e) Explain the following terms: i)Calls in arrears ii)Issue of shares

f) What is Banking?

Q.No.2. Answer any one of the following Questions: **(12)**

a) From the following balances of ICICI bank, prepare balance sheet as on 31st March 2024:

Particulars	Amt(Rs.)	Particulars	Amt(Rs.)
Share capital	2,50,000	Furniture	5,000
Local Bill discounted	2,25,000	Fixed deposits	50,000
Reserve fund	96,250	P/L A/C (Credit Bal.)	27,500
Loans and Advances	3,50,000	Stamp on Hand	1,250
Unpaid dividend	1,250	Cash Balance	62,500
Overdraft	5,75,000	Cash with other Bank	1,62,500
Current & Saving deposits	6,25,000	Investment (Cost)	1,18,750

The authorized capital of the bank was Rs.1,00,000 of Rs.10 each share and the Directors of the bank have instructed that the investment should be shown in the balance sheet at the market price of Rs.1,60,000.

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b) Prepare profit and loss A/C of Yes Bank Ltd. for the year ended 31st March 2024 from the following particulars:

Particulars	Amt.(Rs.)	Amt.(Rs.)
Interest on Fixed deposits	2,50,000	-
Rebate on Bill discounted	43,000	-
Interest on Cash credit	-	36,000
Amount charged against Current A/C	-	1,10,000
Directors fees	12,000	-
Audit fees	34,000	-
Postage	3,200	-
Printing & stationery	6,000	-
Rent & Rates	36,000	-
Interest on Overdraft	-	1,12,000
Interest on loans	-	7,50,000
Commission charged to customers	-	1,05,000
Establishment	25,000	-
Discount on Bill discounted	-	1,45,000
Sundry charges	2,200	-
Interest on Saving Bank deposits	95,500	-

Statutory reserve ins maintained @ 25%.

Q.No.3. Answer any one of the following Questions: **(12)**

a) Mahindra Ltd. as on 1st January 2023 purchased machinery from Mukesh Ltd. on hire purchase basis. The cash price of the machine was Rs.1,28,000. Down payment was Rs.32,000 and the balance is paid in 4 annual installments of Rs.32,000 each plus interest @ 5% per annum payable on 31st December every year. Depreciation to be charged @ 10% on straight line method. Show journal entries and ledger accounts in the books of Mahindra Ltd.

b) Give journal entries and ledger accounts in the books of hire purchaser with the help of following information:
Hire Purchaser: Anil
Hire Vendor: Sunil
Down payment: Rs.36,000
Installment: Rs.36,000
No. of installments: 04
Cash price: Rs.1,63,653
Rate of interest: 7%
Rate of depreciation: 25%
Method of Depreciation: Written down value method

Q.No.4. Answer any one of the following Questions: **(12)**

a) TCS Ltd. purchased the plant on 1st January 2020 from JKB Ltd. under installment payment system. The cash price was Rs.20,000 payable and Rs.6,384 for down payment and the balance in 3 annual installments of Rs.5,000 each including 5% interest. Depreciation @ 10% was to be charged as per written down value method. Show statement of calculation of interest and pass journal entries in the books of TCS Ltd.

b) Ruani Ltd. purchased furniture from Arohi Ltd. on installment payment system on 1st January 2020 at a cash price of Rs.28,000. Rs.7000 was to be paid as down payment and the balance in 4 equal annual installments of Rs.7000 each. Rate of interest to be charged @ 4% p.a. Depreciation was to be charged @ 8% p.a. on straight line method. Show ledger accounts in the books of Ruani Ltd. and Arohi Ltd.

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

a) From the following information calculate current ratio and acid test ratio:

Share Capital	Rs.10,00,000
Bills Payable	Rs.50,000
Sundry Debtors	Rs.36,000
Bank Overdraft	Rs.30,000
Bills Receivable	Rs.42,000
Prepaid Expenses	Rs.7,000
Outstanding Expenses	Rs.36,000
Sundry Creditors	Rs.38,400
Cash in Hand	Rs.10,000
Stock	Rs.42,000

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

Share Capital	Rs.14,00,000
General Reserve	Rs.7,00,000
Surplus	Rs.3,80,000
Money received against share warrant	Rs.2,20,000
Long term borrowings	Rs.8,80,000
Debentures	Rs.12,00,000
Long term provisions	Rs.5,00,000

c) From the following information of Nestle Ltd. for the year ended 31st March 2025, calculate expense ratio and operating ratio:

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
To opening stock	40,000	By Sales	3,00,0,000
TO Purchases	1,50,000	By closing stock	40,000
To Carriage	40,000		
To Wages	60,000		
To Gross Profit b/d	50,000		
	3,40,000		3,40,000

Additional information:

Administrative Expenses Rs.15,000
Selling Expenses Rs.20,000
Financial Expenses Rs.12,000

Q.No.6. Answer any one of the following Questions: **(12)**

a) i)Briefly explain issue of shares at discount and at premium.
ii)State and explain any six types of preference shares.

b) Show the proforma of Schedule 16 Operating Expenses as per Banking Regulation Act 1949.
ii)Discuss various advantages of ratio analysis.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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) What is Financial Management?

b) Explain profit maximization as the objective of financial management.

c) What is cost of capital? State any two specific cost of capital.

d) Write a short note on lease financing.

e) State and explain any three factors affecting dividend policy.

f) Explain any three features of working capital.

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

a) Discuss on scope of financial management.

b) ONGC Ltd. issued 50000, 8% preference shares of Rs.60 each. Calculate preference share capital at: i) Par ii) Premium of 6% iii) Discount of 4%

8%, 7.55%, 8.33%

c) Tazza Ltd. issued 4000, 8% redeemable debentures of Rs.80 each at a premium of 7%. The floating charges are Rs.10,000. The debentures are redeemed after 8 years. Tax rate applicable is 60%. Calculate cost of debt capital.

7.37%, 2.66%

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

a) Firm's capital structure is as follows:

Particulars	Capital Amount	Cost of capital
Debt capital	3,60,000	7%
Preference Capital	7,20,000	5%
Equity Capital	6,00,000	4%

5.07%

Calculate composite cost of capital

b) Discuss on various types of capital budgeting.

c) OYO Ltd. is considering the purchase of following machinery:

Years	Net profit before Tax
1	26000
2	31000
3	34000
4	29000

NPBDBT
(-) Dep.
NPBT
(-) Tax
NPAT
(+) Dep
CF.

Purchase price Rs.75000, Tax rate is 40%. Calculate Average Rate of Returns (ARR) 48%

Q.No.4. Answer any one of the following Questions: **(12)**

a) Sahara Ltd. is considering the purchase of the following machines. The purchase price of machine A is Rs.50,000 and machine B is Rs.70,000. Tax rate is 40%.

The profit before tax is as follows:

Years	Machine A	Machine B	P V @ 12%
1	20,000	22,000	0.893
2	30,000	20,000	0.797
3	25,000	24,000	0.712
4	32,000	36,000	0.636
5	27,000	40,000	0.567

Calculate payback period and NPV @12% and select the best machine for Sahara Ltd.

M 'A' M 'B'
PB - 2y ~~[illegible]~~ 2.59y
NPV - 43188.6 39420

b) From the following information of Santoor Ltd. and Lux Ltd. calculate operating leverage, financial leverage, combined leverage and earning per share:

Particulars	Santoor Ltd.	Lux Ltd.
Equity shares @ Rs. 100 each	20,000	1,60,000
10% Debentures	2,00,000	40,000
Total capital employed	2,20,000	2,00,000

Variable cost is 50% of sales, Fixed cost is Rs.85,000
Sales : Case I : Rs.2,50,000, Case II : Rs.3,80,000

Q.No.5. Answer any one of the following Questions: **(12)**

a) i)State and explain the various sources of fixed capital.
ii)Calculate operating leverage, financial leverage, combined leverage and earning per share from the following data:
Sales 120,000 units @ Rs.2.5 per unit
Variable cost @ Rs.0.65 per unit
Fixed cost Rs.1,05,000
Interest charges Rs 15,000
Tax rate is 40%
Equity shares of Rs.80,000 @ Rs.40 each

b) A company has a capital structure comprising of equity shares amounting to Rs.5,00,000. The firm has to raise an additional capital of Rs.700,000 for modernization. The firm has the following financial alternatives of financial plan:
Plan I: It can raise the entire amount in the form of equity shares = 2
Plan II: It can raise 50% by equity shares and 50% by 5% debentures = 1.84
Plan III: It can raise entire amount by 6% debentures = 0.77
Phase IV: It can raise 50% by equity shares and 50% by 5% preference shares = 1.18
Assume that the existing EBIT is Rs.50,000. Tax rate is 40% and the market value of shares is Rs.80. Suggest the best financial plan.

Q.No.6. Answer any one of the following Questions: **(12)**

a) i)What is cash management? Explain the motive of holding cash.
ii)Discuss on the costs associated with receivables Management.

b) The capital structure of Maya Manufacturing Co. Ltd. is as follows:

Raw materials	40%	6
Wages	25%	3.75
Overhead	10%	1.5
Profit	25%	3.75
Sales	100%	

Cash balance is assumed to be Rs.18,000, Selling price per unit is Rs.15. The company proposes to sell 150,000 units of the products in a year. Calculate working capital requirement of the company considering the following additional information:
i)Raw materials in stock for 2 months
ii)Finished goods in warehouse for 3 months
iii)Work in progress for 15 months
iv)Credit period allowed to customers for a month
v)Suppliers of raw material allowed for 3 months
vi)There is a time lag for 1.5 months in making payment of wages and overhead

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CA Cash: 18000
R/M 150,000
FG 421875
WIP 1617187.5
Drs 187500 = 23,94,562.5

CL: Crs 225000
O/s wages 70312.5
O/s o/h 28125
323437.5 = 2071125

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

Programme: **Modern Office Practice**

Subject: **Human Resource Management(MO604)**

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 three differences between Personnel Management and Human Resource Management.
b) State any three needs for Human Resource planning.
c) Explain the meaning of selection.
d) Explain the meaning of training.
e) Elaborate on any two types of rewards.
f) Explain the meaning of Human Resource Management.
g) State any three objectives of induction.

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

a) State and explain any three managerial functions of Human Resource Management.
b) Discuss any two approaches to Human Resource Management.
c) State any six objectives of job evaluation.

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

a) State any three methods of Human Resource forecasting.
b) Elaborate on job specification.
c) State and explain any six kinds of interviews.

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

a) State and explain any three external sources of recruitment.
b) Elaborate on procedure of induction.
c) Discuss any six methods of selection.

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

a) State and explain any three off-the-job training methods.
b) Elaborate on training process.
c) Explain any six needs for training.

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

a) Elaborate on the meaning of wage structure and administration.
b) State and explain any six elements of a good wage plan.
c) State and explain any three types of group incentives.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 Examinations

Programme: **Modern Office Practice**

Subject: **Hotel Management(MO611)**

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 Green Hotels and Casino Hotels.
b) What is Accommodation Management?
c) Briefly explain basis of room tariff fixation.
d) Explain proprietary security.
e) State the need and purpose of accounting in hotels.
f) If gross profit is Rs.80000 and sales is Rs.250000, calculate gross profit ratio.

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

a) Explain classification of hotels on the basis of ownership.
b) Discuss on functions of major hotel departments.
c) Explain any six commercial accommodations.

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

a) Write a note on founders of hotel industry.
b) Discuss on types of maintenance in hotel industry.
c) Elaborate on functions of housekeeping staff.

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

a) State and explain components of front office department.
b) Explain the steps involved in guest registration.
c) Discuss on various ways of charging for rooms by the hotels.

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

a) How can hotels get best look for their brochures?
b) Explain the factors that impact hotel room rate during season and off season.
c) Discuss on purchasing procedure in hotels.

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

a) Explain recipe costing with the help of an example.
b) From the following particulars prepare profit and loss A/C for the year ending 31st March 2025:

Particulars	Amount (Rs.)
Gross profit	305250
Salaries	17500
Food expenses	9000
Laundry expenses	8000
Cleaning expenses	3000
Commission received	1420
Discount received	2800

c) It gross profit is Rs.400000, net profit is Rs.500000 and sales is Rs.700000, calculate gross profit ratio and net profit ratio.

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BOARD OF TECHNICAL EDUCATION

PORVORIM-GOA

April, 2026 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 'offer' in short.
b) Write and explain any three requisites of bailment.
c) Explain active, incoming and outgoing partner.
d) Describe any three characteristics of partnership.
e) Describe any three qualities of a conciliator.
f) State and explain any three objectives of the Competition Act, 2002.

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

a) Describe any six essential elements of a valid contract.
b) Explain in detail as to who are competent and incompetent to contract.
c) Explain any six agreements which are expressly declared to be void.

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

a) Explain in detail an agent's authority and extent.
b) Explain the contract of guarantee and its three parties with an example.
c) Explain the contract of pledge and state the rights and duties of a pawnor.

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

a) State and explain any six rights of a partner.
b) Explain in detail the liabilities of a partner.
c) Explain any three types of modes of dissolution of firm by order of the court.

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

a) Write a short note on the effects of non-registration.
b) Write in detail about the appointment of conciliator.
c) What is an arbitration agreement? State and explain its essentials.

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

a) Explain the appointment of an arbitrator.
b) Explain abuse of dominant position.
c) Explain the exemptions in combination.

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