Regular Exam 18/10/2024

F.Y.B. Com. Semester - I

Subject: Accountancy and Financial Management I

Duration: 2 hours (NEP 2020) **Marks: 60 marks**

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.6.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1 Dinesh is a retail merchant who keeps his books under the single entry system. From the particulars given below, prepare a Trading and Profit & Loss Account for the year ended 31st March 2024. Also prepare Debtor's Account, Creditors Account and Opening Balance Sheet. 15

Assets and Liabilities as on:

Particulars	01.04.2023 (Rs.)	31.03.2024 (Rs.)
Stock of Goods	21,200	86,800
Sundry Debtors	72,000	1,42,000
Sundry Creditors	25,600	47,200
Machinery	48,000	48,000
Cash	20,000	13,800

Cash Transactions:

i. Receipts from Debtors: Rs. 2,10,400
ii. Cash Sales: Rs. 71,600
iii. Rent Paid: Rs. 23,200
iv. General Expenses Paid: Rs. 14,000
v. Payment of Salaries: Rs. 41,000
vi. Payment to Creditors: Rs. 1,84,000
vii. Cash drawn for personal use: Rs. 26,000
viii. Opening Capital balance is Rs. 1,35,600.

Other Information:

i. Discount to Customers: Rs. 3,200
ii. Discount received from Suppliers: Rs. 4,200

Q2 The stock of materials as on 1st April was 200 units at Rs. 2 each. The following purchases and issues were made during April 2024.

Date	Particulars	Quantity (Units)	Unit Cost (Rs.)
Apr-01	Opening Stock	200	400
Apr-02	Issues	150	-
Apr-05	Purchases	100	220
Apr-07	Issues	100	-
Apr-10	Purchases	150	360
Apr-12	Issues	100	-
Apr-20	Purchases	180	450
Apr-28	Issues	200	-

Prepare the Stores Ledger Account using the FIFO method.

Q 3 The following balance have been extracted from the books of M/S. Protone and Co. for the year ended 31st March 2024 having three departments K, S and M. 15

Particulars	Rs.	Particulars	Rs.
Purchases		Salaries	36,000
K	60,000	Carriage Inwards	6,000
S	40,000	Rent	9,000
M	20,000	Discount received	1,200
Sales		Discount allowed	2,700
K	90,000	Advertising	4,500
S	67,500	Wages	60,000
M	45,000	Electricity	900
Opening Stocks:			
K	19,000	Interest from Investments	10,000
S	12,000	Donations given	5,000
M	10,000	Interest paid on loan	1,000
Closing Stocks:			
K	35,900		
S	25,000		
M	11,000		

Prepare Departmental Trading, Profit and Loss Account and General Profit & Loss Account for the year ended 31st March, 2024 after taking into account the following information:

Particulars	Department K	Department S	Department M
Area Occupied	600 Sq feet	200 Sq. feet	100 Sq. feet
Number of Office staff	50	30	10
Number of Factory Workers	70	60	50
Number of Electric Points	30	20	10

During the year, goods having cost price of Rs.10,200 and Rs.800 were transferred from Departments K and S respectively to Department M.

Q 4 (a) State whether following transactions are Capital or Revenue Receipt or Expenditure with reasons. 8

a. Wages paid for installation of Plant Rs.20,000
b. Purchase of Pen Rs.20
c. Goods sold for Rs.5,00,000
d. Discount received Rs.5,000

(b) From the following Trial Balance and additional information of Mr. Rakesh prepare the Manufacturing Account, Trading Account for the year ended 31st March, 2024. 7

Debit Balances	Rs.	Credit Balances	Rs.
Land and Buildings	2,50,000	Sundry Creditors	4,50,000
Sundry Debtors	4,00,000	Sales	12,25,000
Plant and Machinery	1,90,000	Discount received	12,000
Purchases of Raw Materials	3,27,000	Provision for Doubtful Debts	13,000
Sales Return	5,000	Capital Account	4,25,000
Stock on 01-04-2023:		Purchase Returns	2,000
Finished Goods	1,80,000	Sale of Scrap	7,000
Raw Materials	40,000		
Work-in-Progress	20,000		
Wages	2,60,000		
Factory Rent and Taxes	22,000		
Salaries of works staff	70,000		
Advertising	25,000		
Office Rent and Insurance	45,000		
Office Salaries	65,500		
Carriage Inward	15,500		
Discount allowed	12,000		
Bad Debts	14,000		
Power & Fuel	30,000		
Patent Rights	20,000		
Cash at Bank	1,23,000		
Cash in hand	20,000		
	21,34,000		21,34,000

Additional information:

i) Closing stock on 31st March, 2024:

Raw Materials	Rs. 40,000
Work-in-progress	Rs. 30,000
Finished Goods	Rs. 2, 80,000

ii) The outstanding expenses were: -

Factory Rent	Rs. 2,000
Wages	Rs. 6,000
Office salaries	Rs. 5,500

iii) Write off Rs. 5,000 as Bad Debts.

iv) Provide 5% provision for Doubtful Debts and 1% Provision for Discounts on Debtors.

v) Provide for depreciation:
On Buildings – 10% (70% of Building area used by Office); On Plant –15 %.

vi) Raw Material costing Rs.15,000 and Finished goods of Rs.18,000 have been destroyed by fire. Insurance company admitted a claim of Rs.14,000 and Rs.16,000 respectively.

Q 5 Short Notes on : (any Three) 15

a. Profit and Loss Account
b. Weighted Average Method of Valuation of Stock
c. Opening Balance Sheet
d. Net Realisable Value
e. AS 09

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Regular Exam 24/10/2024

NEP 2020

F.Y.B. Com. Semester - I

Subject: Business Communication-I

Duration: 1 hour

Marks: 30 marks

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1		Answer the following.	
	A	Draft a job application letter and a resume in response to the following employment advertisement. "Pichkule Computers Pvt. Ltd. wants a full time cashier cum accountant for its Ulhasnagar unit. B.Com graduates with knowledge of tally can apply to: Pichkule Computers Pvt. Ltd, Nikki Apartment, Ulhasnagar, Thane"	10
Q 2		Answer the following.	
	A	Explain the advantages of Horizontal communication.	05
	B	Lavanya Kadam has been offered a post of manager at Mandar finance Ltd, Matunga, Mumbai. Draft a letter of acceptance of the job offer on her behalf.	05
Q 3		**Answer the following**	
	A	Write a short note on 'Effective Listening Skills'.	05
	B	Your junior, Payal Gupta has applied for a job of a trainer at Aatmaram Consultancy Ltd, Pune. She has given your name as a referee in her application. Draft a recommendation letter for her.	05
Q 4		**Answer the following**	
	A	Explain the 'Cultural barriers' to communication.	05
	B	**Do as directed:**	
	i)	The journalist has brought the unsung heroes to light. (Change into Past Perfect Tense)	01
	ii)	Sanju is a man of letter (Correct the statement)	01
	iii)	Write a synonym of 'Illicit'.	01
	iv)	Write an antonym of 'Admonish'.	01
	v)	Make use of the phrase **'Spill the beans'** in your own sentence.	01

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Regular Exam 25/10/2024

F.Y.B. Com. Semester – I

Subject: Basics of Indian Knowledge System

Duration: 1 hour | Marks: 30 marks

NEP 2020

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1 Answer the following 10

Read the passage and answer the following questions given below:-

PASSAGE :

Water resource management in ancient India was an essential and sophisticated practice that significantly influenced agriculture, settlement, and daily life. Recognizing the importance of water, communities constructed reservoirs, tanks, and stepwells to effectively capture and store rainwater, particularly in regions reliant on seasonal monsoons. Iconic stepwells, such as the Rani ki Vav in Gujarat, not only provided water but also served as social and cultural hubs.

Large-scale irrigation systems, including canals and embankments, were developed to divert river water to fields, greatly enhancing agricultural productivity and supporting growing populations. Local governance was crucial, with communities collectively managing water resources, fostering a sense of responsibility and sustainable practices. Texts like the Arthashastra highlighted the importance of equitable water distribution and conservation techniques.

Cultural reverence for rivers, particularly the Ganges and Yamuna, influenced water management practices, integrating spiritual beliefs with environmental stewardship. Rituals emphasized purity and respect for water sources, further motivating conservation efforts. Additionally, ancient techniques such as bunds and check dams were implemented to prevent erosion and promote groundwater recharge. This holistic approach to water management not only addressed immediate needs but also laid the foundation for sustainable practices that resonate in contemporary water management strategies.

QUESTION:

1. What structures did ancient Indian communities build for water management?
2. Name any two of the irrigation systems in ancient India.
3. What role did local governance play in water resource management? Which Ancient text described about the importance of equitable water distribution and conservation techniques.
4. How did cultural beliefs influence water management practices?
5. What techniques were used to promote groundwater recharge in ancient India?

Q 2 Answer the following

A Explain any five types of town planning as per Mansara Shilpa Shastra classification? 5

B Explain the significance of Antecedents of Modern Tourism in India? 5

Q 3 Answer the following

A Elaborate the history of town planning in India. **5**

B How did the early trade routes of the world influence the spread of tourism in Ancient India? **5**

Q 4 Write Short Notes on:-

A Ancient cities like Harappa and Mohenjo-Daro. **5**

B Importance of wood carvings in Ancient India. **5**

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Oct. 2024 Regular 22.10.2024

F.Y.B. Com. Semester - I

Subject: COMMERCE (BUSINESS STUDIES)

Duration: 1 hour **Marks: 30 marks**

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.

Q 1 Answer the following **10**

Case Study

Coca-Cola has operated in India for decades, navigating a complex and diverse market environment. Despite its global dominance, the company has faced challenges such as competition from local beverage companies, environmental regulations related to water usage, and fluctuating consumer preferences. Health-conscious consumers are moving away from sugary drinks, leading Coca-Cola to diversify its product line in India by introducing juices, flavoured water, and low-sugar alternatives like Coca-Cola Zero.

The company also faced backlash from environmental groups regarding its water consumption in drought-affected regions. In response, Coca-Cola invested in water management programs and has worked to improve its public image by promoting sustainability initiatives.

Questions

1 What are the major challenges Coca-Cola faces in the Indian market?

2. How has Coca-Cola responded to the rising demand for healthier beverages in India?

Q 2 Answer the following

A Explain the main function of business. 5

B Discuss the concept and importance of project planning. 5

Q 3 Answer the following

A Explain the social objectives of business? 5

B What are the factors influencing location of business unit? 5

Q 4 Answer the following

A What is Turnaround? Explain the essentials of turnaround strategy. 5

B Discuss the filing of returns and other documents of a business unit. 5

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Regular Exam 17/10/2024

NEP 2020

F.Y.B. Com. Semester - I
Subject: Environmental Law

Duration: 1 hour **Marks: 30 marks**

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1		Write Briefly in two or three sentences on:- 1. Wildlife Protection Act, 1972 2. Narula Dyeing Printing works case 3. Forest Conservation Act, 1980 4. Bhopal gas tragedy 5. Socio-economic Consequences of Environmental Pollution	**10 marks**
Q 2		Answer the following	
	A	Explain the Aims and objectives of Environmental Law?	**5 marks**
	B	What specific actions did the Supreme Court mandate to address the pollution of the Ganga River?	**5 marks**
Q 3		Answer the following	
	A	What are the main objectives of the Water (Prevention and Control of Pollution) Act, 1972, and how effective has it been in addressing water pollution?	**5 marks**
	B	What were the circumstances surrounding the Oleum gas leak incident?	**5 marks**
Q 4		Write Short Notes:-	
	A	Environmental Protection act, 1986	**5 marks**
	B	M.V. Nayadu case	**5 marks**

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Regular Exam 23/10/2024

F.Y.B.Com Semester - I

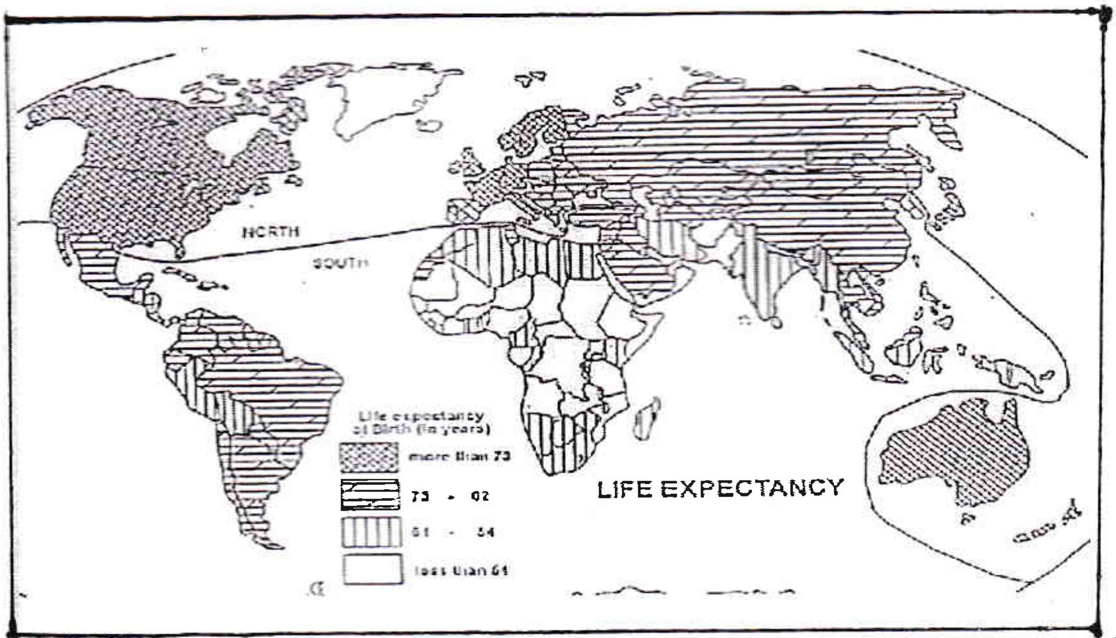
Subject: Environmental Studies

Duration: 1 hour NEP-2020 Marks: 30 marks

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Draw figures and diagrams wherever needed

Q 1 Study the world map provided and give answers to the questions based on it. 10 marks



1. Identify the theme of the given map — 1 mark
2. What is the cartographic technique used in the given map? — 1 mark
3. Name the continents which have a very high life expectancy. What could be the reasons for the same? — 3 marks
4. Name the continent having a low life expectancy of less than 64 years. What could be the reasons for the same? — 3 marks
5. What is the life expectancy in India and Brazil? — 2 marks

Q 2 Answer the following

A Write a note on ecosystem and elaborate on one of the types. — 5 marks

B Identify the different types of Conventional energy resources and elaborate on any one. — 5 marks

Q 3 Answer the following

A Explain the importance of biodiversity. — 5 marks

B Discuss on the economic importance of forest. — 5 marks

Q 4 Answer the following

A Ecological pyramid — 5 marks

B Energy Conservation — 5 marks

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Regular Exam

F.Y.B. Com. Semester - I

16/10/2024

Subject: Interpersonal Dynamics-I

NEP 2020

Duration: 1 hour **Marks: 30 marks**

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1 Read the following Case Study carefully and answer the questions given below it.

Morris joined as a Senior Manager of a very well-known multinational company. He was working in its Delhi branch. People from different parts of the world worked in the company. Generally, he was admired for his amiable nature as he mingled well with people from most cultural or national background, but he avoided interacting with Johnson and Jackie as he had some negative experiences with people belonging to America.

Once Morris went for a Business trip to Europe and the company was struck with a serious crisis in matters related to finance and taxation. Johnson and Jackie being Finance and legal experts handled the matter efficiently coordinating with Morris over video conference in the presence of Vice President Ms Radhika. Their efficient handling of the matter brought the company out of the situation, and by the time, Morris returned from the tour, sizeable problems related to the issue were settled by Johnson and Jackie. As Morris joined, he found a fresh perspective in looking at people and nationalities and appreciating both Johnson and Jackie, he started strengthening the ties with American counterparts signing MoU with some companies based in America.

A	Comment upon the need of interpersonal relationship and respecting diversity and cross-cultural communication at workplace in the case study.	05
B	Highlight the varied soft skills displayed by Johnson, Jackie, Morris and Radhika in this case study.	05

Q 2 Answer the following.

A	Explain the importance of Soft Skills.	05
B	Comment on the ways to change negative attitude.	05

Q 3 Answer the following.

A	Highlight the significance of Johari window elaborating two such panes.	05
B	Write a short note on 'Personality as a signal that others read'.	05

Q 4 Answer the following.

A	Explain the importance of the soft skill of 'Adaptability'.	05
B	Write a short note on 'Formation of Attitudes'.	05

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F.Y.B. Com. Semester - I Reg Oct 24 19/10/24

Subject: Mathematical Techniques-I

Duration: 1 hour Regular Exam (NEP) Marks: 30 marks

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of a simple calculator is allowed.

Q 1 Answer the following

A Miss. A wants to invest some amount in one of the two companies either P or Q. Company P with shares of face value Rs.20/- with a market price of Rs.700/- each & offering 30% dividend & company Q with shares of face value Rs.10/- with a market price of Rs.900/- each giving 40% dividend. Which company is better to invest? **5 marks**

B There are 10 men and 8 women. Find the number of ways in which a committee of 5 can be formed from these, if the committee includes at least 3 women. **5 marks**

Q 2 Answer the following

A Mr.B invested Rs. 55,000/- in equity shares of Rs.200/- each at the market price of Rs. 2,500/- each. After receiving 10% dividend, he sold shares at Rs. 3,000/- each. He paid brokerage of 2% on each transaction. Find his percentage return? (No. of units rounded off up to 3 decimal places.) **5 marks**

B In how many ways can the letters of the word 'ARTICLE' be arranged such that: **5 marks**

i) All vowels should always come together.

ii) All consonants should always come together.

Q 3 Answer the following

A Mr.C invested Rs. 70,000/- in a mutual fund when the N.A.V. was Rs. 50.12/- with an entry load of 2.2%. Find the no. of units rounded off up to 3 decimal places. He sold all the units when the N.A.V. was Rs. 59.44/- with no exit load. Find his gain and the rate of return on investment. **5 marks**

B Solve the following L.P.P. graphically **5 marks**

Maximize $Z = 3x + 4y$

Subject to $3x + 2y \leq 6$;

$2x + 4y \leq 8$;

$x \geq 0; y \geq 0.$

Q 4 Answer the following

A Find the average acquisition cost per unit (up to 3 decimal places) of an S.I.P. of Rs. 3,000/- each, invested on the 20th of April, May & June at the N.A.V.'s Rs.5.10/-, Rs. 5.45/- and Rs.6.7/- respectively. The entry load was 2.5%. The number of units to be rounded off up to 3 decimal places. **5 marks**

B The daily requirement of vitamin A & B per person is at least 16 units & 26 units respectively. Food I contain 20 units of vitamin A & 40 units of vitamin B respectively. Food II contains 10 units of vitamin A & 30 units of vitamin B respectively per serving. The cost of Food I & Food II is Rs.25/- & Rs.35/- per serving respectively, formulate above problem as a L.P.P. to minimize the cost. **5 marks**

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Regular Oct - 2024 21/10/24

F.Y.B. Com. Semester - I

Subject: Business Statistical Technique-I

Duration: 1 hour **Marks: 30 marks**

Regular Exam

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of a simple calculator is allowed.

Q 1 Answer the following

A The following data gives the Mean and Standard Deviation of wages of two groups of workers. **5 marks**

	Group I	Group II
Mean Wages(Rs.)	350	500
Standard Deviation	4	7

Calculate Coefficient of variation of these two groups separately and decide which group has greater variation in the distribution of wages?

B For the following probability distribution, find the value of: **5 marks**

i) k ii) E(x) iii) V(x).

x	3	6	9	12	15
P(x)	0.3	0.2	k	0.2	0.1

Q 2 Answer the following

A Calculate P20 (Twentieth Percentile) and D5 (Fifth Decile) for the following frequency distribution: **5 marks**

Class Interval	0-5	5-10	10-15	15-20	20-25	25-30
Frequency	3	9	15	11	6	4

B A ticket is drawn at random from 40 tickets numbered from 1 to 40. Find the probability that the number on the ticket drawn is **5 marks**

(i) Divisible by 4 (ii) Divisible by 5 (iii) Divisible by 4 or 5

Q 3 Answer the following

A Calculate Quartile deviation and coefficient of Quartile deviation for the following data. (Correct up to two decimal places) **5 marks**

Marks	12-14	14-16	16-18	18-20	20-22	22-24
No.of students	2	10	14	20	9	2

B From the following pay-off table, determine the best possible act by using (i) Maximin Criterion, (ii) Maximax Criterion. **5 marks**

Event → Act ↓	E_1	E_2	E_3	E_4
A_1	180	170	195	170
A_2	160	100	100	120
A_3	155	130	152	165

Q 4 Answer the following

A Calculate the Arithmetic Mean and Mode of the following frequency distribution: **5 marks**

Values	1	3	5	7	9	11	13
Frequency	2	4	6	10	8	8	2

B Determine the best possible act by using Expected Monetary Value (EMV) criterion. **5 marks**

Course of Action	States of Nature		
	S1	S2	S3
A1	2150	2170	2190
A2	2140	2110	2180
A3	2170	2150	2220
Probability	0.3	0.4	0.3

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