

CODE:

Duration: 3 hours

Marks: 100

- 4) Interest on capital of partner is debited to Profit & Loss Appropriation Account.
- 5) Purchase consideration = Taken over assets less taken over external liabilities both at market value.
- 6) After all the outside liabilities are paid off, the internal liabilities i.e., the partner's loans are paid off in the next stage.
- 7) In excess capital method the base capital is equal to the lowest unit capital.
- 8) Sleeping partner is one who takes active part in the conduct of business.
- 9) If the purchase consideration is less than the value of the net assets taken over, the difference is credited to capital reserve in the books of the company which has taken over a firm.
- 10) In case of sale of firm to a company, all the present partners will become directors of the company.
- 11) Gains and losses on realisation in an amalgamation are divided equally among partners.
- 12) Excess capital method is also known as highest relative capital method.

Q:2 Answer any one of the following:

20

- a) M/s MK and M/s BK decided to amalgamate on the following terms and conditions on 1st April 2024. When their Balance Sheet were as follows:

Liabilities	M/s MK Rs.	M/s BK Rs.	Assets	M/s MK Rs.	M/s BK Rs.
Capital			Land & Building	2,50,000	-
Accounts:			Furniture	1,15,000	2,70,000
Mahesh	2,64,000	-	Investment	-	2,25,000
Keshav	3,36,000	-	Stock	1,36,000	3,26,000
Bipin	-	7,23,000	Debtors	3,20,000	6,20,000
Kamal	-	4,22,000	Cash	1,14,000	2,19,000
Creditors	2,15,000	5,15,000			
Bank Loan	1,20,000	-			
	9,35,000	16,60,000		9,35,000	16,60,000

Terms of Amalgamation:**a) In Case of M/s MK**

1. Provision for doubtful debts to be created at 10% on Debtors.
2. Stock to be revalued at Rs 1,26,000.
3. Land & Building is to be taken over at Rs. 6,00,000.
4. Bank loan taken over by the partners.
5. Goodwill was valued at Rs 2,00,000.

b) In Case of M/s BK

1. Provision for doubtful debts to be created at 10% on Debtors.
2. Stock were valued at Rs 3,20,000.
3. Investments were to be revalued at Rs 3,00,000.
4. Goodwill was valued at Rs 3,00,000.

You are required to show:

1. Purchase Consideration
2. Realisation A/c and Partner's Capital A/c in the books of M/s MK and M/s BK.

OR

CODE:

Duration: 3 hours

Marks: 100

b) Following is the Balance Sheet of two firms as at 31st March 2024.**Balance Sheet**

Liabilities	Jeevan & Co. Rs.	Dhara & Co. Rs.	Assets	Jeevan & Co. Rs.	Dhara & Co. Rs.
<u>Capital</u>			Premises	-	80,000
<u>Accounts:</u>			Computers	1,60,000	-
Jay	1,84,000	-	Furniture	80,000	1,12,000
Vijay	1,84,000	-	Inventories	1,44,000	1,28,000
Dharam	-	2,88,000	Debtors	96,000	2,24,000
Raghav	-	1,92,000	Bank	32,000	64,000
General Reserve	-	48,000	Cash	16,000	32,000
Creditors	80,000	64,000			
Bills Payable	80,000	48,000			
	5,28,000	6,40,000		5,28,000	6,40,000

It was mutually agreed to amalgamate the business from 1st April 2024.

The terms of amalgamation were as follows:

1. Premises was valued at Rs 1,60,000 and Computers at Rs 1,92,000.
 2. Furniture was not taken over by new firm.
 3. A reserve of 10% is to be created on debtors.
 4. Goodwill was valued as: Jeevan & Co. at Rs 1,60,000 and that of Dhara & Co. at Rs 2,40,000.
 5. The new firm also assumed other assets and liabilities of old firm at book value.
 6. Profit sharing ratio for Jeevan & Co. was 1:1 and for Dhara & Co. was 3:2
- You are required to prepare:
- a) Statement of Purchase Consideration.
 - b) Realisation A/c and Partner's Capital A/c in the books of both the old firms.

Q:3 Answer any one of the following:

20

- a) Alok and Vikas were the partners in a firm sharing profits and losses in the ratio of 2:3 respectively. The Balance Sheet of their firm as on 31st March 2024 was as under:

Liabilities	Rs.	Assets	Rs.
<u>Capital A/c:</u>		Building	4,80,000
Alok	4,00,000	Machinery	80,000
Vikas	4,00,000	Furniture	1,00,000
Profit & Loss Account	40,000	Investment	60,000
Bank Loan	2,00,000	Debtors	2,80,000
Creditors	2,40,000	Stock	1,40,000
		Cash	1,40,000
	12,80,000		12,80,000

On 1st April 2024 the firm was converted into "BOB Ltd.". Conditions of conversion and other information are as under:

1. The company has to take all the assets (except cash balance) and liabilities of the firm.
2. The Goodwill of the firm is to be valued at Rs 1,60,000.
3. The Building and Machinery are to be valued at Rs 6,00,000 and Rs 1,00,000 respectively. The investments are to be valued at Rs 80,000.

CODE:

Duration: 3 hours

Marks: 100

4. Debtors are to be taken subject to 10% bad debts reserve.
5. The remaining assets and liabilities are to be taken as per book value.
6. For settlement of purchase consideration, the company has to give 80,000 equity shares of Rs 10 each equally to each partner and the remaining amount in cash.

From the above information prepare in the books of the firm

- I. Realisation Account
- II. Partner's Capital Account
- III. Cash Account

OR

- b) Ajay, Vijay and Sujay were in partnership sharing profits and losses in the ratio of 2:2:1 respectively. The partnership was dissolved and their Balance Sheet as on 31st March, 2024 was below:

Balance Sheet as on 31st March, 2024

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Sundry Creditors	2,12,500	Cash	19,040
Ajay's Loan	42,500	Sundry Debtors	1,74,250
Capital: Ajay	1,64,900	Stock	1,14,070
Vijay	1,87,000	Machinery	3,59,040
Sujay	1,10,500	Furniture	51,000
Total	7,17,400	Total	7,17,400

- a) Sundry Creditors have to be paid Rs 1,97,200.
- b) A sum of Rs 13,000 has to be provided for expenses of realization.
- c) The assets were realized as under:

Date of Realisation	Amount (Rs)
12/04/2024	1,24,100
28/04/2024	90,100
12/05/2024	2,81,860

- d) The actual expenses of realization amounted to Rs 13,000.

Prepare a statement showing the distribution of cash under 'Excess Capital Method.

Q:4 Answer any one of the following:

20

- a) The following is the Trial Balance of a firm as on 31/03/2024

Particulars	Amount (Rs)	Particulars	Amount (Rs)
Cash	1,18,800	Creditors	1,62,000
Debtors	3,72,000	Sales	21,60,000
Rent and Rates	70,800	<u>Capital:</u>	
Salary	1,44,000	Devgan	2,88,000
Sundry Expenses	62,400	Johar	1,44,000
Stock	3,00,000	Chopra (including goodwill)	48,000
Purchases	13,20,000		
Sundry Assets	1,26,000		
<u>Drawings:</u>			
Devgan	1,80,000		
Johar	90,000		
Chopra	18,000		
	28,02,000		28,02,000

Adjustments:

- 1) Devgan and Johar were partners sharing profits and losses equally.
- 2) Mr. Chopra was admitted to the partnership on 1st October, 2023.
- 3) On 31st March, 2024, stock was valued at Rs 2,82,000.
- 4) Rent and Rates were paid in advance Rs 2,800
- 5) Sundry Expenses were outstanding Rs 1,600.
- 6) Depreciate Sundry Assets by 20% p.a.
- 7) Goodwill of the firm was valued at Rs 24,000 on 1st October, 2023. The same is to be raised and written off.

You are required to prepare Trading, Profit and Loss A/c for the year ended 31st March, 2024, Partner's Capital A/c and a Balance Sheet as on that date.

OR

- b) Following balances are extracted from the books of Sharma enterprise, a partnership firm having partners, Sona, Mona and Tona, sharing profits and losses in the ratio of $\frac{2}{4}$: $\frac{1}{4}$: $\frac{1}{4}$ as on 31st March, 2024.

Trial Balance as on 31st March, 2024

Particulars	Debit (Rs)	Credit (Rs)
<u>Capital Accounts:</u>		
Sona		1,84,000
Mona		24,000
Tona		80,000
<u>Drawings:</u>		
Sona	40,000	
Mona	8,000	
Tona	20,000	
Trading Profit		1,34,400
Staff Salaries	44,000	
Rent	16,000	
General Expenses	16,000	
Discount Received		1,600
Land & Building	40,000	
Plant & Machinery	20,000	
Cash and Bank	2,20,000	
	4,24,000	4,24,000

On 1st October, 2023, 'Sona' died. Following are the adjustments given to bring in the change in the constitution. You are asked to prepare final accounts from the given information.

- 1) Goodwill of the firm was to be raised and written off at Rs 60,000.
- 2) Balance standing to the credit of Sona is to be treated as loan of Mrs. Sona.
- 3) Outstanding salaries amounted to Rs 4,000.
- 4) Depreciate Plant & Machinery by 10% p.a. and Land & Building by 5% p.a.
- 5) Interest on capital is to be provided @ 10% p.a.

You are required to prepare Profit & Loss Account and Profit & Loss Appropriation A/c for the year ended 31st March, 2024, Partner's Capital A/c and a Balance Sheet as on that date after considering the conditions of the Deed.

CODE:

Duration: 3 hours

Marks: 100

Q:5 Answer any one of the following:

20

- a) Explain the benefits of conversion of a firm into a Limited Company.
- b) Explain Amalgamation of firms and its objectives.

Q:5 Write Short Notes on (Any 4)

20

- a) Explain Settlement of Liabilities in Piecemeal distribution of cash.
- b) Statement of Excess Capital Method.
- c) What are the problems to be dealt-with on conversion of firm into a company?
- d) Sacrifice ratio and Gain ratio.
- e) Interest on capital and Interest on drawings.
- f) Net Asset Method.

-----X-----X-----X-----

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

- Q:1** A) Choose the correct answer from the options given below (Any 10) 10
- 1) Benjamin Franklin often considered as father of _____ advertising
 - a) American
 - b) German
 - c) British
 - d) Japanese
 - 2) James Vicary inserted the words "Eat Popcorn" and "Drink _____" into a movie/theatre ad.
 - a) Mango Pulp
 - b) Coca-Cola
 - c) Rasana
 - d) Pepsi
 - 3) In 1704 _____ first printed ad in America had given ad in the form of notices of houses, lands, ships, vessels, or merchandise to be sold.
 - a) Darpan
 - b) New York Times
 - c) Boston News Letter
 - d) Bengal Gazette
 - 4) _____ is a formal presentation also known in the industry as a "shootout".
 - a) CRM
 - b) Creativity
 - c) Creative brief
 - d) Creative Pitch
 - 5) In Scale fee plus bonus method company pays agency a _____ which is a fixed.
 - a) Bonus
 - b) Cheque
 - c) Commission
 - d) Salary
 - 6) Dubbing is the _____ process of recording and replacing voices for a motion picture.
 - a) Pre-production
 - b) Fast
 - c) Post-production
 - d) Slow
 - 7) A monopoly is taken from the _____ word *mónos* means "alone".
 - a) Latin
 - b) Greek
 - c) French
 - d) Italian
 - 8) _____ is an example of surrogate advertisement.
 - a) Rajanigandha eliachi
 - b) Dabur hair oil
 - c) Rustom Jee residency
 - d) McDowell's Mera no. 1
 - 9) In 2008 _____ expanded its efforts to become the national advocate for Pro-bono ad.
 - a) King Foundation
 - b) Taproot Foundation
 - c) Wheel Foundation
 - d) Bill Foundation
 - 10) Brand Equity is the _____ of a brand.
 - a) Perception
 - b) Extension
 - c) Value
 - d) Mirror
 - 11) McDonald's hamburgers are made of worms is an example of brand _____.
 - a) Fatigue
 - b) Competition
 - c) Prejudice
 - d) Crisis
 - 12) _____ ad agency was founded in 1970 by William G. Tragos, Claude Bonnange, Uli Wiesendanger, and Paolo Ajroldi.
 - a) WBWA
 - b) WCUP
 - c) BBDO
 - d) TBWA

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) The ads of LG TV of electronic products are one of the services base advertisings.
 - 2) "Sunday Ho Ya Monday, Roz Khao Ande" is an example of primary demand ad.
 - 3) The bus is fully painted with ad of TV series is a hoarding ad.
 - 4) Ad agency is an independent organisation owned or managed by advertisers.
 - 5) Graphic design first coined by Peter Drucker in 1990.
 - 6) Testimonials are one of the most weaker tools of marketing.
 - 7) DAVP had launched two phases of the Bharat Nirman Campaign during the year.
 - 8) The Consumer Complaints Council (CCC) is ASCI's heart and soul.
 - 9) Kalyan Jeweller ad encourages people to buy costly products by through attractive ad.
 - 10) Advocacy advertising relates with these three issues i.e. Politics, Economics and Society.
 - 11) Foam advertisement is one of the types of green advertising
 - 12) Pressman is India's ISO 9001:2008 certified advertising agency.
- Q:2 Answer any two of the following:** 15
- a) Define IMC. Elucidate the role of IMC in advertising.
 - b) Explain in brief the Indian evolution of advertising.
 - c) Classified the types of ads with help of chart and explain the outdoor media advertising.
- Q:3 Answer any two of the following:** 15
- a) Discuss on the various types of advertising agencies.
 - b) Elaborate the reasons of avoiding client turnover in the advertising agency
 - c) What are the skills required for a career in advertising?
- Q:4 Answer any two of the following:** 15
- a) How consumer product price will be reduced after advertising? Show it with example
 - b) Explain with the help of examples negative influence of ad on Indian values.
 - c) Describe the Role of ASCI
- Q:5 Answer any two of the following:** 15
- a) "Brand crisis planning involves various stages". Explain.
 - b) Elaborate the features of the corporate image advertising.
 - c) Briefly explain the top ten advertising agencies at the world level.
- Q:6 Write Short Notes on (Any 4)** 20
- a) Benefits of advertising to the firm
 - b) Agency selection criteria
 - c) Freelancing career options
 - d) Ethical issues in advertising
 - e) Pro-Bono advertising
 - f) Execution of advertisement

-----X-----X-----X-----

CODE:

Duration: 3 hours

Marks: 100

Instructions: - (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

- Q:1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) _____ is a process of identifying consumers' needs and wants.
 - a) Management
 - b) Marketing
 - c) Selling
 - d) Exchange
 - 2) Nowadays, dealer recommendations play an important role to convince buyers to buy consumer _____.
 - a) Usables
 - b) Durables
 - c) Consumables
 - d) Luxuries
 - 3) Professional business firms maintain _____ department to handle complaints, grievances, and suggestions from the general public.
 - a) Advertising
 - b) Publicity
 - c) Public relations
 - d) Sales
 - 4) A marketing strategy is a plan of _____ designed to achieve long-term marketing objectives of a firm.
 - a) Direction
 - b) Decision
 - c) Action
 - d) Organization
 - 5) _____ marketing audit is a systematic and objective review and appraisal of an organization's entire marketing effort.
 - a) External
 - b) Internal
 - c) Situational
 - d) Environmental
 - 6) The first step in strategic marketing planning is to define the business _____ of the firm.
 - a) Objectives
 - b) Goals
 - c) Mission
 - d) Alternatives
 - 7) The main aim of _____ is to create a distinct image in the minds of target customers.
 - a) PLC
 - b) Branding
 - c) Product positioning
 - d) Marketing
 - 8) The marketer should identify competitive _____ differences such as goodwill, brand name, brand personality etc..
 - a) Product
 - b) Service
 - c) Personnel
 - d) Image
 - 9) _____ is the progression or course of a product's sales and profits over its lifetime.
 - a) Product life cycle
 - b) Product Promotion
 - c) Product Pricing
 - d) Product Positioning
 - 10) Service firms often adopt _____ pricing, consisting of a fixed fee and a variable usage fee.
 - a) Differentiated
 - b) Marginal cost
 - c) Two - part
 - d) Demand backward
 - 11) _____ is a strategy where high prices are charged with heavy promotional expenditure.
 - a) Skimming Pricing
 - b) Rapid Skimming
 - c) Slow skimming
 - d) Rapid Penetration
 - 12) In case of _____ pricing, higher price is fixed to find out the reaction of the buyers towards the price.
 - a) Probe
 - b) Trial
 - c) Value
 - d) Standard
- Q:1 B) State whether following statements are True or False (Any 10) 10
- 1) Marketing is a process that directs the flow of goods from the producers to the purchases.
 - 2) A stable political environment is very much necessary for business growth.

CODE:

Duration: 3 hours

Marks: 100

- 3) The socio-cultural elements influence the buying decisions of the members of a society.
- 4) Marketing audit should be conducted only during major marketing problems.
- 5) SWOT analysis is necessary for the survival and growth of business firm.
- 6) A high buyer bargaining power may adversely affect the existing firms as well as the new entrants.
- 7) The company can differentiate its market offering on the basis of only product dimensions.
- 8) Delivery is one of the main factors included in service differentiation.
- 9) During the decline stage of PLC, the company may increase product pricing to earn more profits.
- 10) Low price and poor quality of the products get higher position in the market.
- 11) Price can be set only for achieving the objectives of maximum profit.
- 12) The main objective of penetration pricing strategy is to earn high profits during product introduction.

Q:2 Answer any two of the following:

15

- a) Define marketing. Explain the features of marketing.
- b) Briefly explain the components of External Marketing Environment.
- c) What are the characteristics of International Marketing Environment.

Q:3 Answer any two of the following:

15

- a) What is the meaning of Marketing Strategy? Briefly explain the features of Marketing Strategy.
- b) What is SWOT analysis? Explain the importance of SWOT analysis.
- c) Discuss Michael Porter's five forces model.

Q:4 Answer any two of the following:

15

- a) Explain the Product Concept and briefly explain the various levels of a product that add to Customer Value.
- b) Explain Product Life Cycle.
- c) Discuss in detail the various steps involved in Product Positioning.

Q:5 Answer any two of the following:

15

- a) Explain the main objectives of Pricing.
- b) What is the meaning of the term Pricing? Explain the Internal Factors influencing pricing.
- c) Distinguish between Skimming strategy and Penetration Strategy.

Q:6 Write Short Notes on (Any 4)

20

- a) Demographic Environment.
- b) 5D's Approach to Bottom of Pyramid Marketing.
- c) Analysing Competition.
- d) Classification of Consumer Goods.
- e) Marketing considerations for Industrial Goods.
- f) Pricing strategies.

-----X-----X-----X-----

CODE:

BUS. LAW

Duration: 3 Hours

Marks: 100

Instructions :- (1) All questions are compulsory with internal choice.
(2) Support your answers with relevant case laws or illustrations.
(3) Figures to the right indicate marks.

- Q:1** Attempt any two of the following: 20
- a) Explain the different types of offer and various modes of revocation of proposal. 10
 - b) Explain the concept of agreement and contract and further explain the classification of contract on the basis of enforceability. 10
 - c) Discuss briefly the position of a minor with regard to the contracts entered into by him. 10
 - d) Explain the rule "No consideration no contract" and exceptions to the rule. 10
- Q:2** Attempt any two of the following: 20
- a) Write a detailed note on mistake with relevant case laws or illustrations under Indian Contract Act. 10
 - b) Discuss the meaning and types of quasi contracts under Indian Contract Act. 10
 - c) Explain the remedies for breach of contract. 10
 - d) Write a detailed note on wagering agreement. 10
- Q:3** Attempt any two of the following: 20
- a) Explain the various types of agents under the Indian Contract Act. 10
 - b) Explain the rights and duties of bailee. 10
 - c) Explain the meaning and essentials of pledge and further distinguish between pledge and lien. 10
 - d) Explain the rights of surety. 10
- Q:4** Attempt any two of the following: 20
- a) Explain the concept of goods based on meaning, types and effect of destruction of goods. 10
 - b) Define seller, buyer, delivery and deliverable state. Distinguish between sale and hire and purchase agreement. 10
 - c) Discuss implied conditions under Sale of Goods Act 1930. 10
 - d) Explain the rules of transfer of property in case of sale of specific goods and reservation of right of disposal under Sale of Goods Act 1930. 10
- Q:5** Attempt any two of the following: 20
- a) Explain the meaning and characteristics of Negotiable Instrument. 10
 - b) Distinguish between cheque and Bill of Exchange. 10
 - c) Explain the different types of bills of exchange. 10
 - d) Explain the law relating to dishonour of cheque with relevant amendments under Negotiable Instrument Act, 1881. 10

-----X-----X-----X-----

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory having internal options.

(2) Figures to the right indicate full marks.

- Q:1 A) Choose the correct answer from the options given below (Any 10)** 10
- 1) _____ principle states that a subordinate should receive orders from one superior.
 - a) Unity of command
 - b) Unity of direction
 - c) order
 - d) Stability of tenure
 - 2) The lower level managers require more of _____ skills.
 - a) Technical
 - b) Conceptual
 - c) Communication
 - d) Presentation
 - 3) _____ developed a theory of bureaucratic management.
 - a) Max Weber
 - b) Karl Marx
 - c) Peter Drucker
 - d) Elton Mayo
 - 4) _____ introduced the brainstorming technique of decision-making process.
 - a) Alex Osborn
 - b) Peter Drucker
 - c) Henry Fayol
 - d) Mary parker Follet
 - 5) _____ function of management helps to minimize risks.
 - a) Planning
 - b) Organising
 - c) Directing
 - d) Controlling
 - 6) _____ technique is useful to solve problems relating to waiting line or waiting list.
 - a) Queuing
 - b) Simulation
 - c) Game theory
 - d) Pay-off-matrix
 - 7) Under line and staff organisation structure, _____ executives are the decision-makers.
 - a) Staff
 - b) Line
 - c) Consultant
 - d) Finance
 - 8) Span of management refers to the number of _____ that can be managed effectively.
 - a) Managers
 - b) Subordinates
 - c) Top level
 - d) Groups
 - 9) _____ organisation is a temporary network of independent organisations that come together to exploit opportunities.
 - a) Matrix
 - b) Virtual
 - c) Flat
 - d) Tall
 - 10) Nowadays, professional managers adopt _____ style of leadership.
 - a) Sociocratic
 - b) Consultative
 - c) Situational
 - d) Autocratic
 - 11) _____ is an act of stimulating someone or oneself to get a desired course of action.
 - a) Leading
 - b) Communication
 - c) Motivation
 - d) Directing
 - 12) Goal conflict within an organisation is an example of barriers to effective communication.
 - a) Semantic
 - b) Personal
 - c) Organisational
 - d) Cross- Cultural

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) Managers need not encourage subordinates to take initiative.
 - 2) Indian ethos is not relevant to Indian management.
 - 3) Management process is one time activity.
 - 4) Coordination is the essence of management.
 - 5) Under MBO , goals are set in key result area.
 - 6) MIS is a continuous activity.

CODE:

Duration: 3 hours

Marks: 100

- 7) Formal organisation come into existence when two or more people consciously coordinated toward a common goal.
- 8) The organisation structure is influenced by size of the organisation.
- 9) The nature of work is one of the factors influencing span of control.
- 10) Rambling refers to talk or write aimlessly without connection of ideas.
- 11) Under Laissez- faire leadership style, complete freedom is given to subordinate for decision making.
- 12) An effective leader needs to be committed and dedicated.

Q:2 Answer any two of the following:

15

- a) Describe function of management.
- b) State principle of management by Henry Fayol.
- c) Discuss the origin and significance of Indian ethos.

Q:3 Answer any two of the following:

15

- a) Discuss the importance of planning in business.
- b) Describe the steps in MBO process.
- c) Elaborate the impact of technology on decision-making.

Q:4 Answer any two of the following:

15

- a) Explain the feature of Matrix organisation.
- b) Discuss the bases of departmentation.
- c) Explain the barriers to effective delegation.

Q:5 Answer any two of the following:

15

- a) What are the factors influencing motivation of employees?
- b) Discuss the trait of a good leader.
- c) What are the essential of an effective control system?

Q:6 Write Short Notes on (Any 4)

20

- a) Managerial skills
- b) Management Information System
- c) Span of management
- d) Barriers to effective communication
- e) Coordination
- f) Controlling process

-----X-----X-----X-----

CODE: _____

Bus. Eco

Duration: 3 Hours

Marks: 100

Instructions: - (1) All questions are compulsory having internal options.
 (2) Figures to the right indicate full marks.

- Q:1 A) Explain the following concepts (Any Five) 10
- 1) Green National Income
 - 2) Household Sector
 - 3) Aggregate Demand Function
 - 4) Consumption Function
 - 5) IS Curve
 - 6) Inflation
 - 7) Money Supply
 - 8) Demand pull Inflation
- Q:1 B) Choose the correct answer from the given options and rewrite the statements. 10
- 1) Circular flow of income in the closed economy includes sector.
 - a) Household
 - b) Firm
 - c) Government
 - d) All of the above
 - 2) GNI in an open economy is equal to.....
 - a) GDP
 - b) $GDP + (X - M) + R - P$
 - c) NDP
 - d) GNI - Depreciation
 - 3) The recession phase of trade cycle begins at.....
 - a) Trough
 - b) Peak
 - c) Midpoint
 - d) Depression
 - 4) The point where the aggregate demand and the aggregate supply curves intersect is called.....
 - a) Total Demand
 - b) Effective Demand
 - c) Non-equilibrium Demand
 - d) Individual Demand
 - 5) Average propensity to consume (APC) is represented by.....
 - a) $\frac{\text{Change in Consumption}}{\text{Change in Income}}$
 - b) $\frac{\text{Change in Income}}{\text{Change in Consumption}}$
 - c) $\frac{\text{Income}}{\text{Consumption}}$
 - d) $\frac{\text{Consumption}}{\text{Income}}$
 - 6) If MPC is equal to 0.75, k is equal to.....
 - a) 5
 - b) 7
 - c) 4
 - d) 10
 - 7) Which of the following is the slope of the IS curve?
 - a) Negative Slope
 - b) Positive Slope
 - c) Vertical
 - d) None of the above
 - 8) According to supply side economics, national income can be increased by
 - a) Raising taxes
 - b) Lowering taxes
 - c) Lowering Government spending
 - d) Constant Government spending
 - 9) Speculative demand for money is..... elastic.
 - a) Income
 - b) Interest
 - c) Expenditure
 - d) Investment
 - 10) Demand pull inflation is an inflation which results from an initial.....
 - a) Increase in Saving
 - b) Increase in aggregate demand
 - c) Increase in natural resources
 - d) Decrease in aggregate demand

CODE:

Duration:3 Hours

Marks: 100

- Q:2 Answer any two of the following: 20
- Explain the concept of circular flow of income and expenditure in a closed economy.
 - Discuss the meaning and importance of national income.
 - What is the trade cycle? Describe the various phases of the trade cycle with the help of a diagram.
- Q:3 Answer any two of the following: 20
- What is effective demand? Show that it is determined by aggregate demand and aggregate supply curves.
 - Explain the concept and working of multiplier.
 - Discuss the relevance of Keynesian theory for developing economies.
- Q:4 Answer any two of the following: 20
- Derive LM curve and explain shifting of LM curve.
 - What is stagflation? What are the causes of stagflation?
 - Write a detailed note on short run Phillips Curve.
- Q:5 Answer any two of the following: 20
- Define the term Money supply. Explain determinants of money supply.
 - Explain liquidity preference theory of demand for money.
 - What is cost push inflation? Explain various causes of cost push inflation.
- X-----X-----X-----

15/10/24

SEAT NO. _____

CODE:

Duration 2 Hrs.30 min

Marks: 75

*Instructions :- (1) All questions are compulsory.
(2) Figures to the right indicate full marks.*

- Q:1** A. Explain the following concepts :(Any Five) **15**
1) Disabled person
2) Legal right
3) Man-made disaster
4) Mitigation phase of disaster
5) Blind belief and Prejudice
6) Science in ancient culture
7) Formal communication
8) Team Building
- OR**
- B. Write a detailed note on the Foundation Course (Semester III) project submitted By you.
- Q:2** A. Evaluate the problems faced by Schedule tribes and explain their rights. **15**
OR
B. Comment on the current programmes and policies for the elderly population in India.
- Q:3** A. Explain the various Human Rights issues in addressing disaster. Give relevant examples. **15**
OR
B. Write a note on Psychological and Social effects of disaster on human life with examples.
- Q:4** A. Write a note on development of science in Classical era and Middle age. **15**
OR
B. Distinguish between science and technology.
- Q:5** A. What is Effective listening? Explain its importance and guidelines in detail. **15**
OR
B. Write a detail note on Non-verbal communication.

-----X-----X-----X-----

08/10/2024

SYB. Com, Sem III, Regular & ATKT
Management Acc.

SEAT NO. _____

CODE: _____

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.
(3) Working should form part of your answer.
(4) Simple calculator allowed.

Q:1 A) Choose the correct answer from the options given below (Any 10)

- 1) Payback period is the time required to
 - a) Recover the original investment
 - b) Depreciate asset
 - c) Pay the creditors
 - d) Recovery from debtors
- 2) Balance Sheet is a statement of
 - a) Assets and Liabilities
 - b) Working Capital
 - c) Operating Results
 - d) None of the above
- 3) Comparative Statement shows
 - a) One year's performance
 - b) Financial performance
 - c) Comparative performance
 - d) Profitability performance
- 4) Current ratio shows
 - a) Short term financial position
 - b) Collection efficiency
 - c) Financial stability
 - d) Higher profitability
- 5) Working capital is the capital required to finance
 - a) Day to day operations
 - b) Purchase of Intangible Assets
 - c) Purchase of fixed assets
 - d) None of the above
- 6) Long-term decisions are called as
 - a) Profit volume analysis
 - b) Working capital decisions
 - c) Future decisions
 - d) Capital budgeting decisions
- 7) What is the formula for working capital
 - a) Current asset + current liability
 - b) Fixed asset - Current asset
 - c) Current asset - Current liability
 - d) None
- 8) Cash working Capital includes
 - a) Fixed Assets less depreciation
 - b) Cost of Inventory excluding depreciation
 - c) Cost of Inventory including depreciation
 - d) None of the above
- 9) Margin of Safety is provided to _____
 - a) Cover possible variations
 - b) Provide safety in management of working capital
 - c) Ensure safety in estimation of working capital
 - d) All of the above
- 10) General reserve is created out of
 - a) Profit
 - b) Income
 - c) Expenditure
 - d) Dividend received
- 11) _____ is an item of current liability.
 - a) Unsecured loans
 - b) Cash Balance
 - c) Bank overdraft
 - d) Bank balance
- 12) _____ are techniques of capital budgeting.
 - a) Payback period
 - b) Accounting rate of return
 - c) Net present value
 - d) All of the above

Q:1 B) State whether following statements are True or False (Any 10)

- 1) Management accounting is known as corporate accounting.
- 2) Budget contains the plans of the management.
- 3) Management accounting reports are prepared annually.
- 4) Net profit ratio is equal to Net profit after tax / Sales into 100.
- 5) Ratio analysis is a tool for analysing the financial statements of an enterprise.
- 6) Debt service ratio is equal to PBIT/Interest.

CODE:

Duration: 3 hours

Marks: 100

- 7) Permanent working capital is same as is the same as fixed working capital.
 8) Working capital refers to a firm's long term capital.
 9) The term Net working capital refers to the liquid assets.
 10) The NPV method of evaluating projects considers all cash flows.
 11) The residual value is considered in a net present value computation.
 12) Investments with longer payback period are more desirable, all else being equal.

Q:2 Answer A or B:

A)

The following is the financial information of M/S Rishi Ltd for three years. You are required to prepare a Trend Balance sheet in vertical form suitable for analysis.

Particulars	31-3-22 Rs.	31-3-23 Rs.	31-3-24 Rs.
Equity Share Capital	800,000	10,00,000	10,00,000
Preference Share Capital	400,000	440,000	560,000
Debtors	120,000	130,000	140,000
Creditors	80,000	90,000	100,000
Cash and Balance	40,000	36,000	32,000
Bills Payable	100,000	120,000	110,000
Provision for Income Tax	40,000	40,000	40,000
Stock	80,000	120,000	160,000
Other Current Liabilities	100,000	80,000	80,000
Long Term Investments	200,000	200,000	200,000
Reserves and Surplus	130,000	150,000	170,000
Debentures	400,000	400,000	600,000
Fixed Assets	?	?	?

OR

B) Following is the Revenue Statement of Z & Co. Ltd., for the year ended 31st March, 2023. 20

Particulars	Rs	Particulars	Rs
To Opening Stock	6,00,000	By Sales	30,00,000
To Purchases	16,50,000	By Closing Stock	7,50,000
To Carriage Inward	3,75,000		
To Wages	3,75,000		
To Gross profit c/d	7,50,000		
	37,50,000		37,50,000
To Salaries	75,000	By Gross Profit b/d	7,50,000
To Interest	30,000	By profit on Sale of	
To General Expenses	37,500	Investment	3,750
To Sales Promotion Expenses	56,250	By Commission	52,500
To Rent	7,500		
To Discount allowed	18,750		
To Depreciation	90,000		
To Loss on Sale of Fixed Asset	15,000		
To Provision for Income Tax	1,35,000		
To Net Profit	3,41,250		
	8,06,250		8,06,250

CODE:

Duration: 3 hours

Marks: 100

The following further information is also given for the year
From the above Calculate:

1. Gross Profit Ratio
2. Office and Administration Expense Ratio
3. Selling and Distribution Expense Ratio
4. Operating Expense Ratio
5. Operating Cost Ratio
6. Net Profit before Tax Ratio
7. Stock Turnover Ratio

Vertical Balance Sheet is not expected.

Q:3 Answer A or B:

A) The following information is available from the records of Alpha Industries for the year ending on 31st March 2024.

20

20

Cost Structure	Rate per Unit (Rs.)
Raw Materials	90
Direct Labour	40
Overheads	80
	210
Profit	30
Selling Price	240

The following further information is as under:

The following further information is as under:

- (a) Raw materials are in stock for an average of two months.
- (b) Materials are in process for one month.
- (c) Finished goods remain in stock on an average for one month.
- (d) Time lag in payment of wages and overheads is half a month.
- (e) Credit allowed to debtors is two months and credit allowed by suppliers is one month. [Debtors are estimated at selling price].
- (f) 20% of the output is sold against cash and balance on credit.
- (g) The company keeps a cash balance of ₹1,00,000.
- (h) Margin of safety required is 10%.
- (i) Units manufactured 3,00,000 for the year.

Prepare a statement showing the working capital requirement of Alpha Industries Ltd. for the year ended 31st March, 2024.

Operations are evenly spread throughout the year. Expenses accrue similarly.

OR

B) The management of Y Industries has called for a statement of estimated working capital to finance a level of activity of 1,80,000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is detailed below:

20

a) Analysis of cost per unit is as follows:

Raw material is 40% of sales

Labour and overheads are 10% and 30% of sales respectively

Selling price is 100 per unit

b) Minimum desired cash balance is ₹ 1,20,000.

c) Raw materials are held in stock, on an average, for two months.

d) Work-in-progress (assume 50% completion stage) will approximate to half-a-month's production.

CODE:

Duration: 3 hours

Marks: 100

- e) Finished goods remain in the warehouse, on an average, for a month.
 f) Suppliers of materials extend a month's credit and debtors are provided two months' credit.
 g) There is a time-lag in payment of wages of a month and half-a-month in the case of overheads. From the above facts, you are required to prepare a statement showing estimated working capital needs.

Q:4 Answer A or B:

20

- A) Shalrukh Industries Ltd. has an investment proposal of Rs.20,00,000. The expected cash inflow for ten years are under:

20

Year	Cash Inflow(Rs)	Present Value of Rs.1 at 10% Discount factor
1	3,50,000	0.909
2	3,50,000	0.826
3	4,00,000	0.751
4	4,00,000	0.683
5	4,50,000	0.621
6	4,50,000	0.564
7	5,00,000	0.513
8	5,00,000	0.467
9	4,00,000	0.424
10	3,00,000	0.386

You are required to Calculate:

1. Payback Period
2. Net present Value at 10 % Discount factor
3. Profitability Index at 10% Discount factor

OR

- B) The cost of machinery A is Rs.20,00,000 and the cost of machinery B is Rs.40,00,000. Depreciation has been applied on a Straight Line method basis with no salvage value.

20

YEAR	Net Profit after Depreciation and Tax on Machine A in Rs	Net profit after Depreciation and Tax on Machine B in Rs.
1	10,00,000	24,00,000
2	12,00,000	24,00,000
3	14,00,000	30,00,000
4	16,00,000	32,00,000
5	14,00,000	30,00,000

1. Using the average rate of return method, analyse which machine should be accepted.
2. Using payback period method

Answer to which machine should be accepted and will be beneficial for the business.

Q:5 Answer the following:

20

- 1) Distinguish between management accounting and financial accounting.
- 2) Explain the limitations of Ratio analysis.

10

10

OR

Write Short Notes(any four)

- A) Current Liabilities
- B) Capital Budgeting Process
- C) Factors affecting Working Capital
- D) Comparative Analysis
- E) Users of financial statement
- F) Working Capital Cycle

5

5

5

5

5

5

-----X-----X-----X-----

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory having internal options.

(2) Figures to the right indicate full marks.

Q:1 A) Choose the correct answer from the options given below (Any 10)

10

- 1) A company incorporated outside India is called _____ company.
 - a) Foreign
 - b) Holding
 - c) Subsidiary
 - d) Unlimited
- 2) _____ of the company specifies the rights of Company Secretary.
 - a) Circular
 - b) Prospectus
 - c) Service Agreement
 - d) All of the above
- 3) Registration of a company is _____ in India.
 - a) Optional
 - b) Compulsory
 - c) Voluntary
 - d) Useful
- 4) Secretarial Standards relates to _____ in the corporate sector.
 - a) Audit Work
 - b) Secretarial Practices
 - c) Correspondence work
 - d) Trade Practices
- 5) Secretarial Audit is conducted by _____.
 - a) Company secretary
 - b) Company Secretary in Practice
 - c) Government Auditor
 - d) Company's Auditor
- 6) Secretarial standards are _____ statutory status in India.
 - a) Not given
 - b) Given
 - c) Partially given
 - d) Kept away from
- 7) _____ document is foundation on which company is built.
 - a) Prospectus
 - b) Memorandum of Association
 - c) Articles of association
 - d) Doctrine of Ultra Vires
- 8) _____ clause of MOA, determines the purpose and the capacity of the company.
 - a) Name
 - b) Registered Office
 - c) Object
 - d) Subscription
- 9) Registration gives _____ to a company.
 - a) Popularity
 - b) Legal Status
 - c) Popular Support
 - d) Safety
- 10) Company Secretary should use _____ language in correspondence with shareholders.
 - a) Simple
 - b) Complicated
 - c) Rude
 - d) Abusive
- 11) Company Secretary act as a _____ between company and stock exchange.
 - a) Superior
 - b) Link
 - c) Subordinate
 - d) Governing body
- 12) Correspondence means _____.
 - a) Supplying Information
 - b) Letter writing
 - c) Delivering of services
 - d) Getting promoted

Q:1 B) State whether following statements are True or False (Any 10)

10

- 1) Company acts as an Artificial Person created by law.
- 2) A company being a body corporate can sue and be sued in its own name.
- 3) Companies cannot start business after securing certificate of incorporation.
- 4) Secretarial Audit promotes corporate image.
- 5) ROC is subordinate to Company Secretary.
- 6) Consumer courts are judiciary set-ups for the protection of consumer rights.
- 7) Conversion of company for second time is called Reconversion.
- 8) Ultra Vires means within the powers of MOA.

CODE:**Duration: 3 hours****Marks: 100**

- 9) Every alteration of articles shall be filed with the Registrar within a period of 15 days.
- 10) Technology provides helping hand to secretary in correspondence work.
- 11) Listing of securities is not possible at NSE.
- 12) Correspondence with Company Law Board is now replaced by correspondence with NCLT.

Q:2 Answer any two of the following:

15

- a) Explain the Procedure for Appointment of a Company secretary.
- b) Explain briefly the Responsibilities of a Company Secretary.
- c) What is a Company? State the characteristics of a company.

Q:3 Answer any two of the following:

15

- a) Explain the Role of company Secretary as a Liaison Officer between company and ROC.
- b) Describe the provisions in Secretarial standard on meeting of the Board of directors. (SS-1)
- c) Explain briefly the meaning and importance of Secretarial Audit.

Q:4 Answer any two of the following:

15

- a) Define Memorandum of Association. Briefly explain the Contents of MOA.
- b) Explain Secretarial duties in formation of a Private limited company having share capital.
- c) Give a detail explanation on the change of Registered Office of a company.

Q:5 Answer any two of the following:

15

- a) Explain the Protective, Developmental and Regulatory functions of SEBI.
- b) Draft a specimen letter of Alteration in Articles of Association.
- c) 'Technology is serving as a helping hand to today's company secretary.' Explain.

Q:6 Write Short Notes on (Any 4)

20

- a) Holding Company and Subsidiary Company.
- b) Qualifications of Company Secretary.
- c) Secretarial Standard 7 on Passing of Resolutions by Circulation.
- d) Variation in terms of Contract or Objects in Prospectus.
- e) Dormant Companies.
- f) Draft a specimen letter for issue of Bonus Shares.

-----X-----X-----X-----